

## Girdwood Valley Service Area (Tax Dist #4) Mill Levy Historical

Year	Area Wide Mill	GVSA mill	Anchorage School Dist Mill	Anchorage School Dist Bond Debt mill	Total Levy
2025	0.28	5.61	6.32	0	12.21
2024	0.3	5.36	6.67	0	12.33
2023	0.04	5.35	7.17	0	12.56
2022	-0.14	4.92	7.63	0	12.41
2021	0.05	5.07	7.38	1.09	13.59
2020	-0.12	5.3	7.75	0	12.93
2019	0.18	5.33	7.16	0	12.67
2018	0.1	5.4	7.23	0	12.73
2017	0.4	5	6.92	0	12.32
2016	0.15	4.7	6.73	0	11.58
2015	-0.14	4.08	6.84	0	10.78
2014	-0.48	3.97	7.06	0	10.55
2013	-0.43	4.29	7.35	0	11.21
2012	-0.29	4.14	7.57	0	11.42
2011	0.09	3.68	7.52	0	11.29
2010	0.45	3.87	7.44	0	11.76
Averages 2024 -2010	0.03	4.75	7.17	0.07	12.02

Tax Dist 1 City/ Downtown	
	16.145
	17.03
	16.84
	17.91
	17.1
	16.39
	16.4
	15.66
	14.89
	14.7
	14.98
	15.56
	15.57
	15.48
	15.18
	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	.

2024

**\$100k Property Value -12.33 mills x \$100 = \$1233**

**\$200k Property Value - 12.33 x \$200 = \$2466**

**\$400k Property Value - 12.33 x \$400 = \$4932**

**\$800 Property Value -12.33 x \$800 = \$9864**

**\$1M Property Value -  $12.33 \times \$1000 = \$12,330$**

**2025 Girdwood Property Tax Structure for all Municipal Services  
(Tax District 4)**

Based on an example house with an Assessed Value of \$822,000.00 and  
Taxable value of \$747,000.00 from owner occupy exemption/credit

2025 Tax Due			\$10,036.62
Residential Exemption			-\$915.75
Total Due			\$9,120.87
Tax Type	Percentage of property tax	Mill Rate	Distribution
Area Wide	2.40%	0.28	\$209.16
Anchorage School District	54.30%	6.32	\$4,721.04
Girdwood Service Area Services	43.30%	5.61	\$4,190.67
<b>Total Girdwood Property Tax</b>	<b>100.00%</b>	<b>12.21</b>	<b>\$9,120.87</b>

**2025 Girdwood Valley Service Area Department Cost breakdown  
(example per \$747,000.00 home assessed value)**

Girdwood Service Area Tax Breakdown	Percentage of property tax	2026 Budget Totals	Mill Rate	2024 GVSA Distribution
Street Maintenance	32.0%	\$1,612,732.00	1.798	\$1,341.00
Fire	39.0%	\$1,954,917.00	2.180	\$1,634.00
Police	18.0%	\$817,418.00	0.911	\$754.00
Housing and Economic Development	1.0%	\$117,600.00	0.131	\$42.00
Parks and Recreations	10.0%	\$848,385.00	0.946	\$419.00
Program generated revenues		-\$128,333.00	-0.143	
<b>Total</b>	<b>100.00%</b>	<b>\$5,222,719.00</b>	<b>5.824</b>	<b>\$4,190.00</b>

**2026 Estimated GVSA Mill Rate**

2026 Mill rates estimate based on 2025 assessments  
(example per \$802,500 home assessed value)

Girdwood Service Area Tax Breakdown	Percentage of property tax	Proposed Budget Totals	Mill Rate	Difference from 2024 to 2025
Street Maintenance	32.00%	\$1,766,007.00	1.969	\$153,275.00
Fire	39.00%	\$2,128,905.00	2.374	\$173,988.00
Police	18.00%	\$923,612.00	1.030	\$106,194.00
Housing and Economic Development	1.00%	\$40,000.00	0.045	-\$77,600.00
Parks and Recreations	10.00%	\$644,019.00	0.718	-\$204,366.00
Program generated revenues		-\$128,333.00	-0.143	
<b>Total</b>	<b>100.00%</b>	<b>\$5,374,210.00</b>	<b>5.993</b>	<b>\$151,491.00</b>

\* 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 2025 property valuations can lower the Mill rate

***What do Property Taxes Pay for?***

<b>Area Wide Services</b>	<p>* Emergency Medical Services (EMS), Libraries, Animal Control, Street Signage &amp; Striping, Treasury, Legal, Administration, Seward Highway Policing, Land Use &amp; Right of Way enforcement, Cemetery Operations, Public Bus system (including grant to GVT)</p> <p>* These services are paid by all property taxpayers equally &amp; provided throughout the entire Municipality</p> <p>*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</p>
<b>Anchorage School District Services:</b>	<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>
<b>Girdwood Valley Service Area (GVSA):</b>	<p>*Police, Fire, Parks &amp; 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?***

<b>Girdwood's Tax District 4 as compared to other Muni Tax Districts</b>	<p>*In 2024, Girdwood has the 5th lowest Mill Levy overall compared to all tax districts.</p> <p>*Girdwood has the lowest Mill levy compared to other tax districts with similar government services. (Fire, police, parks, &amp; road maintenance)</p> <p>* Reference 2024 approved Mill Levy Chart attached</p>
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## GBOS Worksession #2

### Questions: 2024

How many incidents:  
outside of fire  
service area?

How many incidents in  
2024 were EMS?

32% occurred  
outside of the  
Girdwood fire  
service area

58% ems/rescue



2026: Request for  
additional 32 weeks of  
4<sup>th</sup> position firefighter  
staffing

(Mon-Thurs):  
\$101,798 split 50%  
fire and ems budgets  
for \$50,899 increase

Meridian Idaho Fire Department study:

- 11% improvement for getting water on fire.
- 74% improvement in establishing a continuous water supply.
- 27% faster victim removal time

International Association of Fire Fighters' (IAFF's) "Critical Considerations in Safe Fire Fighter Staffing" report:

- rescue victims up to 80% faster
- fewer delays in task completion

National Institute of Standards and Technology (NIST)

- beneficial for search and rescue activities
- Execute tasks 30% faster than smaller crews

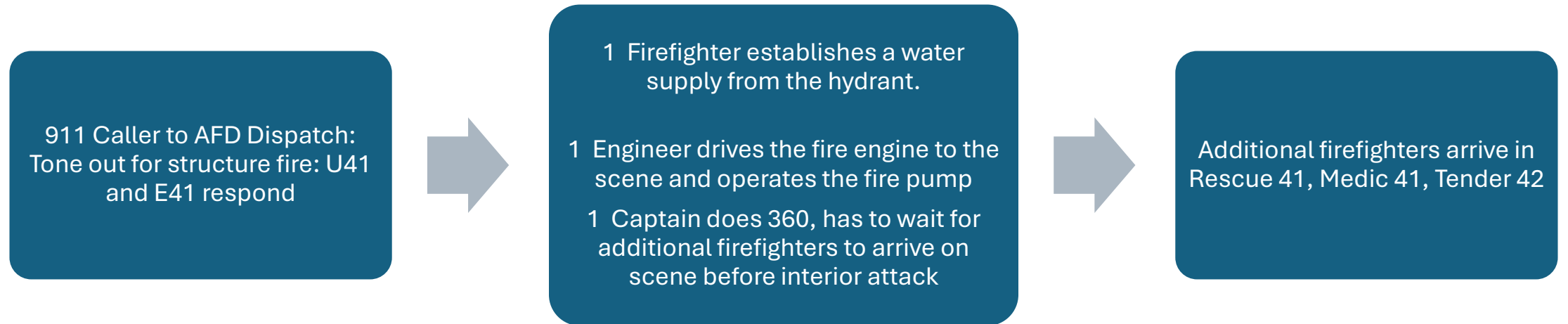
OSHA requirement: 2 in/2 out: 2 firefighters must be outside while 2 go inside

Have applied for FEMA grant for staffing this position



**Proposal: adding 32 weeks of 4<sup>th</sup> firefighter in station weekdays**  
(M-TH - \$101,798 split between fire/ems = increase fire budget \$50,899)

**Current condition: Structure Fire with 3 firefighters on shift plus paid on call responding (hydrant area)**



Bench strength: 20 paid on call firefighters (48 hrs month on call) : 6 locally



2026 Girdwood Fire Department Budget - Draft  
GBOS Final Budget meeting

	FIRE 2024	2025	2026		EMS
<b>LABOR STAFF</b>	\$ 829,567	\$ 899,245	\$ 970,033		\$ 651,716
<b>LABOR PAID ON CALL</b>			\$ 41,000		\$ 41,000
Retirement Contribution	\$ 36,000	\$ 36,000	\$ 45,000		\$ 3,000
Health Insurance	\$ 92,440	\$ 137,600	\$ 164,000		\$ 10,000
<b>Labor Total</b>	<b>\$ 958,007</b>	<b>\$ 1,072,845</b>	<b>\$ 1,222,059</b>	<b>\$ 149,214</b>	<b>\$ 705,716</b>
<b>NON-LABOR</b>					
Office Supplies	\$ 2,500	\$ 2,000	\$ 1,800		\$ 1,000
Operating Expenses	\$ 43,075	\$ 47,000	\$ 50,000		\$ 24,000
Fuel	\$ 18,000	\$ 12,000	\$ 12,000		\$ 9,000
Uniforms	\$ 8,000	\$ 5,000	\$ 6,974		\$ 5,000
Repair and Maint	\$ 9,500	\$ 5,000	\$ 7,000		\$ 2,000
Professional Services	\$ 50,500	\$ 54,000	\$ 50,000		\$ 34,000
Communications	\$ 10,000	\$ 10,000	\$ 15,000		\$ 6,500
Travel Expenditures	\$ 5,000	\$ 5,000	\$ 5,000		\$ -
Insurance	\$ 46,000	\$ 46,000	\$ 56,000		\$ 56,000
Training	\$ 28,000	\$ 28,000	\$ 50,000		\$ 36,000
<b>Non-Labor Total</b>	<b>\$ 220,575</b>	<b>\$ 214,000</b>	<b>\$ 253,774</b>	<b>\$ 39,774</b>	<b>\$ 173,500</b>
<b>Total</b>	<b>\$ 1,178,582</b>	<b>\$ 1,286,845</b>	<b>\$ 1,475,833</b>	<b>\$ 188,988</b>	<b>\$ 879,216</b>
Vehicle maintenance	\$ 30,000	\$ 35,000	\$ 20,000		
Capital Contributions	\$ 74,000	\$ 74,000	\$ 74,000		
Engine 41 Capital Loan Payment	\$ 104,540	\$ 104,540	\$ 104,540		
<b>Direct Cost Total</b>	<b>\$ 1,387,122</b>	<b>\$ 1,500,385</b>	<b>\$ 1,674,373</b>		
IGC AFD Operations management	\$ 93,522	\$ 99,499	\$ 99,499		
IGC Office of Fire Chief	\$ 20,731	\$ 21,549	\$ 21,549		
IGC AFD Finance	\$ 11,905	\$ 12,084	\$ 12,084		
IGC AFD Data Systems	\$ 25,851	\$ 25,864	\$ 25,864		
IGC AFD Shop	\$ 218,807	\$ 220,080	\$ 220,080		
IGC Facilites -Girdwood	\$ 47,560	\$ 67,607	\$ 67,607		
IGC PW Communications	\$ 14,761	\$ 16,652	\$ 16,652		
IGC Fire Comm Non-911	\$ 12,012	\$ 12,197	\$ 12,197		
Total for IGC's	\$ 445,149	\$ 475,532	\$ 475,532		
<b>Fire Service Fees</b>	<b>-\$21,000.00</b>	<b>-\$21,000.00</b>	<b>-\$21,000.00</b>		
<b>Overall Total</b>	<b>\$ 1,811,271.00</b>	<b>\$ 1,954,917.00</b>	<b>\$ 2,128,905.00</b>		

2026 Girdwood Fire Department Budget - Draft  
GBOS WS #1

	FIRE 2024	2025	2026	2026 Comments	EMS
<b>LABOR STAFF</b>	\$ 829,567	\$ 899,245	\$ 919,945		\$ 551,540
<b>LABOR PAID ON CALL</b>			\$ 41,000		\$ 41,000
Retirement Contribution	\$ 36,000	\$ 36,000	\$ 42,000		\$ -
Health Insurance	\$ 92,440	\$ 137,600	\$ 154,000		\$ 60,000
<b>Labor Total</b>	<b>\$ 958,007</b>	<b>\$ 1,072,845</b>	<b>\$ 1,158,971</b>	<b>\$ 86,126</b>	<b>\$ 652,540</b>
<b>NON-LABOR</b>					
Office Supplies	\$ 2,500	\$ 2,000	\$ 1,800		\$ 1,000
Operating Expenses	\$ 43,075	\$ 47,000	\$ 63,500		\$ 24,000
Fuel	\$ 18,000	\$ 12,000	\$ 12,000		\$ 9,000
Uniforms	\$ 8,000	\$ 5,000	\$ 6,974		\$ 5,000
Repair and Maint	\$ 9,500	\$ 5,000	\$ 7,000		\$ 2,000
Professional Services	\$ 50,500	\$ 54,000	\$ 54,000		\$ 34,000
Communications	\$ 10,000	\$ 10,000	\$ 20,000		\$ 6,500
Travel Expenditures	\$ 5,000	\$ 5,000	\$ 5,000		\$ -
Insurance	\$ 46,000	\$ 46,000	\$ 56,000		\$ 56,000
Training	\$ 28,000	\$ 28,000	\$ 50,000		\$ 36,000
<b>Non-Labor Total</b>	<b>\$ 220,575</b>	<b>\$ 214,000</b>	<b>\$ 276,274</b>	<b>\$ 62,274</b>	<b>\$ 173,500</b>
<b>Total</b>	<b>\$ 1,178,582</b>	<b>\$ 1,286,845</b>	<b>\$ 1,435,245</b>	<b>\$ 148,400</b>	<b>\$ 826,040</b>
Vehicle maintenance	\$ 30,000	\$ 35,000	\$ 20,000		
Capital Contributions	\$ 74,000	\$ 74,000	\$ 74,000		
Engine 41 Capital Loan Payment	\$ 104,540	\$ 104,540	\$ 104,540		
<b>Direct Cost Total</b>	<b>\$ 1,387,122</b>	<b>\$ 1,500,385</b>	<b>\$ 1,633,785</b>		
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Total for IGC's	\$ 445,149	\$ 475,532	\$ 475,532		
<b>Fire Service Fees</b>	<b>-\$21,000.00</b>	<b>-\$21,000.00</b>	<b>-\$21,000.00</b>		
<b>Overall Total</b>	<b>\$ 1,811,271.00</b>	<b>\$ 1,954,917.00</b>	<b>\$ 2,088,317.00</b>		



## Increased Staffing 2026 Proposal

### Current Condition

Currently we have 18 weeks covered for 4th staffed shift (May 15, June, July, August, September 15, December 15-31).

Have submitted federal grants to get staffing for 4th position

September roster 20 paid on call firefighters: 12 interior firefighters, 6 in FF1 class 2026

Proposal to cover remaining 34 weeks

2025 Staff 48hour shift			
\$21.22	24.00	\$15.92	\$382.08
	24.00	\$23.88	\$573.12
			\$955.20

2025 Staff 24 hour shift			
\$21.22	16.00	\$15.92	\$254.72
	8.00	\$23.88	\$191.04
			\$445.76

Benefits 13.02%

Expand additional 32 weeks \$ 30,560  
 Liabilities 32 weeks 13.02% \$ 3,979  
 Benefits (FT year) \$ 16,360  
 \$ 50,899

Expand additional 32 weeks \$ 30,560  
 Liabilities 32 weeks 13.02% \$ 3,979  
 no benefits  
 \$ 34,539

Cost to cover 7 days: 3 FTE plus 1 PT \$ 187,235.65  
 Cost to cover 4 days: 2 FTE plus 3 paid on call \$ 101,797.82

All week 5,376 Hours paid on call 14  
 Monday to Thursday 3,072 Hours 8  
 Weekend paid on call 2304 6

NFPA: Initial response 6 firefighters, run a cardiac arrest 6 firefighters with ALS providers

#### Staffing Model A: January to May 15, September 16 to December 15 32 Weeks

Station Officer  
 ALS Provider  
 Engineer  
 Paid on Call 14  
 Paid on Call 14  
 Paid on Call 14  
 42

#### Staffing Model B: May 16 -September 15 to December 15 18 Weeks

Station Officer  
 ALS Provider  
 Engineer  
 FF1/EMT1 or 2  
 Paid on Call 14  
 Paid on Call 14  
 24

#### Staffing Model C: May 16 -September 15 to December 15 32 Weeks

Station Officer  
 ALS Provider  
 Engineer  
 FF1/EMT1: 4 days  
 Paid on call: 3 days 6  
 Paid on Call 14  
 Paid on Call 14  
 34

Girdwood Housing and Economic Fund  
GBOS Final

	Non-Labor	2023	2024	2025	2026	2026 Comments
510900	Housing & Economic Contractual Other		50,000.00		40000	
	STR regulation support					
	Overhead / IGC			3000		
	3rd party contract			39600		
	Planning			0		
	Pre-development work			75000		
<b>Revenue</b>	STR permit fees (370 @ \$100)					
	<b>Direct Cost Total</b>	0.00	50,000.00	117,600.00	40,000.00	
	Mill rate estimate	0.045				
	Difference from 2025 to 2026	-77,600.00				

2026 Girdwood Street Maintenance Budget - GBOS Final

		2024	2025	2026	% of the Budget	2026 comments	
<b>1000</b>	<b>Personnel Services</b>						
501010	Straight Time Labor	183,534.00	184,831.00	185,831.00		3% Cost of living increase	
501040	Annual Leave	2,894.00	2,910.00	2,930.00			
501080	Retirement	39,544.00	39,631.00	39,831.00			
501090	Life Insurance	82.00	82.00	82.00			
501100	Medical/Dental	53,304.00	55,332.00	57,332.00			
501105	FICA/Medicare Taxes	13,750.00	13,781.00	13,800.00			
501115	Employee Assistance	48.00	48.00	48.00			
501130	Unemployment Insurance	359.00	360.00	370.00			
501140	Long Term Disability	413.00	414.00	440.00			
	<b>Labor Total</b>	<b>\$293,928.00</b>	<b>\$297,389.00</b>	<b>\$300,664.00</b>	18.41%		
<b>2000</b>	<b>Non-Labor</b>						
511010	Operating		1000.00	1000.00		Resupply General Office Supplies	
	Office Supplies	2,000.00	2,000.00	2,000.00			
511170	Fuel	2,800.00	3,000.00	3,000.00		MOA Work truck	
511380	Repair and Maintenance Supples	66,000.00	80,000.00	80,000.00		Road Maintenance Supplies (i.e. Salt, Sand, culverts, RAP)	
530360	Repair and Maintenance Contracted	12,000.00	32,000.00	32,000.00		Street light maintenance and Catchbasin cleaning	
540150	Advertising						
540170	Communication	800.00	0.00	0.00		Phones	
540260	Computer SW License	0.00					
540300	Fleet Rental	21,847.00	12,503.00	12,503.00		MOA Work Trucks	
540640	Contractual Svcs	700,000.00	700,000.00	800,000.00		Rebid the contract in 2025 and expect a price increase on all equipment	
550010	Public Utility Services	40,000.00	40,000.00	40,000.00		CEA - Street lights, electric at Maintenance Yard	
	<b>Non-Labor Total</b>	<b>\$ 845,447</b>	<b>\$ 870,503</b>	<b>\$ 970,503</b>	53.88%		
<b>580530</b>	<b>Contribution to Captial</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 400,000</b>	21.66%	\$400k match for the EPA \$1.6m grant for the Ruane Culvert	
<b>Total Direct Costs</b>		<b>\$ 1,439,375</b>	<b>\$ 1,517,892</b>	<b>\$ 1,671,167</b>			
	<b>Inter Government Charges (IGC)</b>				Department of Management and Budget sets the IGC's		
<b>600050</b>	<b>IGC Ombudsmen</b>	\$1,141.00					
601420	IGC Resource Management Admin	\$55,000.00	\$55,000.00	\$55,000.00			
601880	IGC SAP Captial Recovery	\$2,379.00	\$2,379.00	\$2,379.00			
601890	IGC SAP Support Center	\$4,353.00	\$4,324.00	\$4,324.00			

2026 Girdwood Street Maintenance Budget - GBOS Final

601900	IGC-OECD GIS Licensing	\$212.00	\$208.00	\$208.00		
605530	General Liability	\$2,476.00	\$26,968.00	\$26,968.00		
605540	Workers Compensation	\$7,456.00	\$8,961.00	\$8,961.00		
6000	IGC Total	\$73,017.00	\$97,840.00	\$97,840.00	6.07%	
	Subtotals	\$ 1,512,392	\$ 1,615,732	\$ 1,769,007	100.01%	
9000	Revenues	\$ 3,000	\$ 3,000	\$ 3,000		
Total Cost		\$ 1,509,392	\$ 1,612,732	\$ 1,766,007		
	Difference from 2024 to 2025 Budget	\$ 153,275				
	Mill Rate Estimate	1.97				

Girdwood Parks and Recreation

2026 Draft Budget

Final Meeting

		2025 Line Item Totals		2025 Detail		2026 Line Item Totals		2026 Detail	2026 comments
	<b>Labor</b>	<b>\$48,756.00</b>	23.63%			<b>\$49,990.00</b>	25.08%		
501010	Seasonal Park Caretaker			\$43,984.00				\$45,000.00	2 Parks Caretake II seasonal positions
501040	Annual Leave			\$1,320.00				\$1,400.00	
501105	FICA/Medicare Taxes			\$3,364.00				\$3,500.00	
501130	Unemployment Insurance			\$88.00				\$90.00	
	<b>Labor Total</b>			<b>\$48,756.00</b>				<b>\$49,990.00</b>	
<b>511000</b>	<b>Operating Supplies</b>	<b>\$37,343.00</b>	18.10%			<b>\$33,843.00</b>	16.98%		
	Campground			\$1,000.00				\$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			\$4,000.00				\$2,000.00	Mitigate hazardous trees
	Disc Golf			\$1,000.00				\$1,000.00	Weed wacking, general maintenance
	Trails- Materials			\$4,000.00				\$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)
	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
<b>511170</b>	<b>Fuel</b>	<b>\$3,000.00</b>	1.45%	\$3,000.00		<b>\$3,000.00</b>	1.50%	\$3,000.00	trails grooming and power maintenance equipment
<b>511380</b>	<b>Repair &amp; Maint Supplies</b>	<b>\$4,500.00</b>	2.18%			<b>\$4,500.00</b>	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
<b>530360</b>	<b>Repair &amp; Maint Contracted</b>	<b>\$34,100.00</b>	16.53%			<b>\$34,100.00</b>	17.11%		
	Window cleaning Contract			\$600.00				\$600.00	facility windows
	Turf & Trash Contract			\$33,500.00				\$33,500.00	Lawn maintenance, seeding and fertilizer
<b>540060</b>	<b>Participant Support</b>	<b>\$500.00</b>	0.24%	\$500.00		<b>\$500.00</b>	0.25%	\$500.00	Supplies for volunteer efforts
<b>540100</b>	<b>Donation to Non-profit Org</b>	<b>\$65,000.00</b>	31.50%			<b>\$65,000.00</b>	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
	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 Grant: KEUL								
	GBOS Grant: Girdwood Art Institute								

Girdwood Parks and Recreation  
2026 Draft Budget  
Final Meeting

		2025 Line Item Totals		2025 Detail		2026 Line Item Totals		2026 Detail	2026 comments
	GBOS Grant: Little Bears								
	GBOS Grant: Challenge AK								
	GBOS Grant: Glacier Valley Transit								
540150	Advertising	\$1,000.00	0.48%	\$1,000.00		\$1,000.00	0.50%	\$1,000.00	maps, signs, grant ads, Milepost ad etc
540640	Contractual Service to Others	\$36,500.00	17.69%			\$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	
	4 Weeks Trail Work with SCA			\$13,500.00				\$10,000.00	SCA or Alaska Trails trail crew for 10 days
550080	Public Utility Services	\$24,000.00	11.63%	\$24,000.00		\$24,000.00	12.04%	\$24,000.00	Enstar, dumpsters, Chugach
560010	Insurance	\$400.00	0.19%	\$400.00		\$400.00	0.20%	\$400.00	Volunteer coverage
	Non-Labor Total	\$206,343.00	24.32%	\$206,343.00		\$199,343.00	30.95%	\$199,343.00	
580530	Contributions to Others								
	Girdwood Parks Capital Improvement fund	\$500,000.00	58.94%	\$500,000.00		\$300,000.00	46.58%	\$300,000.00	Add to Parks captial improvement fund
	Total Non-labor Cost	\$755,099.00	89.00%	\$755,099.00		\$549,333.00	85.30%	\$549,333.00	
	Inter-Government Charges (IGC)								
600320	IGC Purchasing services			\$7,306.00				\$7,306.00	
600360	IGC Payroll			\$461.00				\$461.00	
600370	IGC Accounts Payable			\$1,526.00				\$1,526.00	
600460	IGC Rev Mgmt-Cash Receipts								
601010	IGC Facilities - Girdwood			\$11,391.00				\$11,391.00	
601040	IGC Facilities - Areawide			\$60,150.00				\$60,150.00	
601880	SAP Captial recovery			\$3,289.00				\$3,289.00	
601890	SAP Support Center IGC			\$5,978.00				\$5,978.00	
605023	IGC Horticulture			\$3,998.00				\$3,998.00	
605023	IGC General Liability			\$1,101.00				\$1,101.00	
605540	IGC Workers Compensation			\$2,586.00				\$2,586.00	
6000	IGC Total	\$97,786.00		\$97,786.00		\$97,786.00		\$97,786.00	
	Subtotal	\$852,885.00		\$852,885.00		\$647,119.00		\$647,119.00	
	Revenues accounts	\$4,500.00		\$4,500.00		\$3,100.00		\$3,100.00	
	Balance	\$848,385.00		\$848,385.00		\$644,019.00		\$644,019.00	
	Difference from 2025 to 2026 Budget	\$ (204,366)							
	Mill Rate estimate (Based on 2025 Assessments)								

**Girdwood Police Budget**  
2026 - Draft  
Final Budget Meeting

		2023	2024	2025	2026	2026 Comments
	<b>Non-Labor</b>					
530380	Whittier Police contract	793,044.00	793,044.00	793,044.00	856,487.52	Year 1 of 2 for police contract extension increase
	Overtime for special events				10,000.00	
	Contracted Dispatch services				32,750.00	New dispatch services provided by City of Valdez
530380	CPI increase					Under new contract no CPI increase
540280	Rental of ACS building	6,000.00	6,000.00	12,000.00	12,000.00	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
	<b>Inter Government Charges (IGC)</b>					
	600320					
	600370 IGC Accounts Payable	279.00	367.00	374.00	374.00	
	<b>Direct Cost Grand Total</b>	<b>\$ 811,323</b>	<b>\$ 811,411</b>	<b>\$ 817,418</b>	<b>\$ 923,612</b>	
	<b>Mill Rate Estimate</b>	<b>1.03</b>				
	<b>2024 to 2026 Difference</b>	<b>\$ 106,194</b>				

## Girdwood Service Area Capital Projects

Division	Project	Estimated Cost	Notes	Status
	Build Glacier Creek Bridge at Winner Creek Trail	\$2.2 to \$2.7m	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 Build
	Lions Club park -New Pavilion	\$100 to 150k	Day use pavilion to hold two ADA picnic tables. Similar in design to the one on the Bird to Gird trail. A Land Water Conservation Grant has been secured for this project. It provides 50% reimbursement.	Design completed. LWCF grant
	New Grooming snowmachine	\$15k	To add to our grooming fleet and eventually replace our aging Arctic Cat machine	Possible 2026/27
	Master Planning for Girdwood Parks	\$134k	A master plan for the future development and management of Girdwood Parks based on community input and priorities	Currently in process
<b><u>Street Maintenance</u></b>	Fish Passage Culverts on Alyeska Creek at Davos	\$1.1 m	New fish culvert was built this summer	Almost complete with final punch list to be finished
	Fish Passage Culverts on Alyeska Creek at Mount Hood Drive	\$1.2m	New fish Culvert and bank restoration project	2027-2028
	Power to Girdwood Service Area Lot in Industrial Park	\$30 to 50k	Power is needed at this lot to keep equipment warm in the winter and provide lighting for winter operations. GBOS has approved funding but progress has stalled as the parcel needs to be survey to establish boundary's between lessees.	Design completed, awaiting platting of phase 2 industrial park for GVSA to have a dedicated lot to operate out of
	Pave Timberline past Vail intersection and Vail Hill to Loveland intersection	\$1.1 to \$3m	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
	Califorina Creek Fish box culvert at Ruane	\$2.0m	\$1.6 million was approved and given to EPA to administer the grant. GVSA to provide the \$400k match	2026
	Storage Garage @ Road Maintenance Lot	\$1m to 1.5 m	This would necessary building in the future if the current and only storage location is not usable at Glacier city hall (GCH). GCH is aging out and has very limited use.	Future planning



	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.	Future planning
	Build savings for street & drainage capital needs	\$1m	Girdwood Service area should try to maintain a minimum of \$1m of available funds to keep up with maintaining its infrastructure needs.	Ongoing
<u>Fire</u>	Engine 41	\$800,000.00	Engine 41 is at end of life and needs to be replaced. Engine is being built and should arrive in 1st quarter 2026.	Engine to arrive in 2026
<u>Police</u>	No Capital purchase at this time			

	Roads CIP	Parks CIP	Fire CIP	Fire Capital Debt Service	Total by year
2017	\$0.00	\$75,000.00	\$100,000.00	\$12,345.00	\$187,345.00
2018	\$60,000.00	\$76,000.00	\$72,345.00	\$1,175.00	\$209,520.00
2019	\$25,000.00	\$150,000.00	\$74,121.00	\$5.00	\$249,126.00
2020	\$25,000.00	\$150,000.00	\$74,121.00		\$249,121.00
2021	\$25,000.00	\$150,000.00	\$74,121.00		\$249,121.00
2022	\$125,000.00	\$125,000.00	\$74,000.00	\$80,000.00	\$404,000.00
2023	\$200,000.00	\$100,000.00	\$74,121.00	\$80,000.00	\$454,121.00
2024	\$300,000.00	\$200,000.00	\$74,000.00	\$104,540.00	\$678,540.00
2025	\$350,000.00	\$500,000.00	\$74,000.00	\$104,540.00	\$1,028,540.00
Proposed 2026	\$400,000.00	\$300,000.00	\$74,000.00	\$104,540.00	\$878,540.00
	\$1,510,000.00	\$1,826,000.00	\$764,829.00	\$473,620.00	

Girdwood Captial Funds 406100 to 406900 as of 8-31-2023		Notes
<b>Department: Fire</b>		
Fund	Amounts Available	2025 Contribution have not been applied
Undesignagted Captial Fund FG00014	\$217,253.83	\$74k contribution to be made from the 2025 Operating budget
FG203001	800,000.00	Engine 41 Loan payment to be made
Loan Debt payment fund		\$-\$104,500 Loan payments in 2025 proposed
<b>Total Available</b>	<b>\$217,253.83</b>	
<b>Department: Girdwood P&amp;R</b>		
Fund	Amounts Available	2025 Contribution have not been applied
Girdwood Lions Club Park	\$89,122.62	Reserved for Lions Club Pavilion
Glacier Creek Bridge Construction	\$1,540,274.00	Fund through Capital contribuaiiton and state grant
Middle Iditarod Trail improvements	\$146,125.21	\$500k contribution to be made from the 2025 Operating budget
Girdwood Parks Master Plannning	\$114,341.86	
Girdwood Community Room Fund GR14003	\$47,896.12	
<b>Total</b>	<b>\$1,937,759.81</b>	
<b>Department: Street Maintenance</b>		
Fund	Amounts Available	2024 Contribution applied
Undesignagted Captial FundPF 000015	\$113,543.95	\$200k contribution to be made from the 2023 Operating budget
Gravel Stockpile	\$45,600.00	
PW 14054 Alyeska Cr @ Mt Hood Fish Pass	\$94.93	Fund and construct 2025?
PW14055 Alyeska Cr @ Davos Fish Pass	\$349,291.35	Constructed 2025
<b>Total</b>	<b>\$508,530.23</b>	
<b>Department: Cemetery</b>		
Fund	Amounts	
Cemetery Pre-Development fund	\$2,365.72	
<b>Total</b>	<b>\$2,365.72</b>	
<b>2025 Capital Funding Contribution</b>	<b>Amount</b>	
Girdwood Fire Department	\$178,540.00	The contributions will be transferred out of the 2025 operating budgets in 4th quarter
Girdwood Parks and Recreation Department	\$500,000.00	
Girdwood Street Maintenance Department	\$350,000.00	
<b>Total</b>	<b>\$1,028,540.00</b>	

Submitted by: Assembly Member Volland  
Assembly Chair Constant  
Prepared by: Assembly Counsel's Office  
For reading: August 26, 2025

**ANCHORAGE, ALASKA**  
**AO No. 2025-\_\_\_\_\_**

**AN ORDINANCE OF THE ANCHORAGE ASSEMBLY SUBMITTING TO THE QUALIFIED VOTERS OF THE MUNICIPALITY OF ANCHORAGE A BALLOT PROPOSITION AMENDING THE HOME RULE CHARTER TO AUTHORIZE A TAX ON SHORT-TERM RENTALS.**

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**WHEREAS**, Short-Term Rentals (STR) is a relatively new rental housing market that has grown exponentially in recent years through rental hosting platforms such as AirBnB, VRBO, and others; and

**WHEREAS**, the Municipality of Anchorage is facing a housing shortage and is working to increase housing supply in the Municipality through a variety of measures, including the Anchorage Assembly's commitment to increase housing development and fund initiatives and plans supporting these efforts; and

**WHEREAS**, and Short-Term Rentals have shown to be a factor in the housing crisis in some communities in the United States both for the positive and for the negative, and the Municipality has been significantly impacted; and

**WHEREAS**, the Anchorage Assembly passed and approved AO 2023-110(S-1), As Amended, on March 19, 2024, by a vote of 7-5, intended to regulate STR's within the Municipality by requiring a license and insurance coverage, to ensure compliance with applicable provisions of Municipal Code for land use, fire, health and other regulations, but it was vetoed by the Mayor and no vote to override was taken; and

**WHEREAS**, Anchorage Municipal Code section 12.20.031 requires a hosting platform for STRs to register with the Finance Department to collect the Municipality's room tax and remit to the Department on behalf of all operators for which it provides that service, reporting it in an aggregate amount only; and

**WHEREAS**, in the past the registered hosting platforms have taken a position that identification of each individual operator using its service and their individual room rental and collection information is considered proprietary information by platform hosts and is not provided to the Municipality; and

**WHEREAS**, if the voters of the Municipality authorize the additional room tax levied on only STRs through this proposed Charter amendment, it is the intent of the Assembly to utilize the existing system of hosting platforms to collect and levy all room tax from their operators-both the current total 12% room tax plus this additional 5% room tax levied on STRs-in order to efficiently and effectively build a housing fund for the dedicated net proceeds and offset the negative impacts of STRs on the housing market and inventory; now, therefore,

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** Pursuant to state law and the Anchorage Municipal Charter, a ballot proposition in substantially the following form shall be placed on the ballot and submitted to the qualified voters of the Municipality at the next regular municipal election on April 7, 2026.

**PROPOSITION NO. \_\_\_\_****CHARTER AMENDMENT TO AUTHORIZE A 5% TAX ON SHORT-TERM RENTAL TRANSACTIONS.**

The proposed Charter Amendment would authorize and enact a five percent (5%) tax on each transaction for a short-term rental within the Municipality of Anchorage, in addition to any other room tax applied to such transactions, which is currently a 12% tax.

The Anchorage Municipal Charter would be amended by adding the following new section to Article XIV:

**Section 14.08 Short-term rentals transactions tax.**

- (a) *Five percent room tax on short-term rentals.* The assembly is hereby authorized to levy, to the extent provided by law, a five percent (5 %) tax on each short-term rental transaction for residential units within the municipality. The assembly shall levy this tax as soon as practicable, but no later than July 1, 2026. This tax shall be separate from and in addition to any and all other taxes imposed on a short-term rental sales transaction.
- (b) *Dedication to housing and infrastructure.* The net receipts from the tax levied under this section, after payment of the costs of tax administration, collection, and audit to the municipality, are dedicated to and shall be available to use only for the purpose of supporting development of housing and related infrastructure. The assembly will determine the fund or establish a new fund for the dedicated tax proceeds.
- (c) *Exemptions and implementation.* The assembly may prescribe exemptions to the tax imposed by this section by ordinance. The assembly may enact by ordinance such additional provisions, not inconsistent with this section, as necessary or desirable to implement this section.
- (d) *Tax Cap Exclusion.* The tax levied by this section is excluded from the tax increase limitation calculation in section 14.03.
- (e) *Definitions.* For purposes of this section, the following definitions apply:

- (1) "Residential unit" means a separate and distinct living unit, which may be a condominium, town home, house, studio unit, condominium unit, bedroom or any such other similar unit, but does not include a room rental at a hotel, motel, or bed and breakfast.
- (2) "Short-term rental" or STR means the rental of a residential unit to any person, who, for consideration, uses, possesses or has the right to use or possess such residential unit for a period of less than thirty (30) consecutive days.

And amend Anchorage Municipal Charter Article II (4), Charter § 14.01(b), and Charter § 14.03(b), as follows (additions shown in **underline and bold**, deletions indicated by **[brackets, strikeouts in bold]**):

## ARTICLE II BILL OF RIGHTS

This Charter guarantees rights to the people of Anchorage that are in addition to rights guaranteed by the Constitution of the United States of America and the Constitution of the State of Alaska. Among rights guaranteed by this Charter are:

- \*\*\*      \*\*\*      \*\*\*
- (4) The right of immunity from sales taxes, except upon approval by three-fifths ( $\frac{3}{5}$ ) of the qualified voters voting on the question except the taxes imposed by Charter ~~§ [Section]~~ 14.05, ~~§ [and Section]~~ 14.07, **and § 14.08** shall be effective if approved by a majority (50 percent + one) of the qualified voters voting on the question.

\*\*\*      \*\*\*      \*\*\*

### Section 14.01 Taxing Authority

\*\*\*      \*\*\*      \*\*\*

- (b) The right of immunity from sales taxes, except upon approval by three-fifths ( $\frac{3}{5}$ ) of the qualified voters voting on the question except the ~~taxes~~ imposed by Charter ~~§ [Section]~~ 14.05, ~~§ [and Section]~~ 14.07, **and § 14.08** shall be effective if approved by a majority (50 percent + one) of the qualified voters voting on the question.

\*\*\*      \*\*\*      \*\*\*

### Section 14.03. Tax increase limitation.

\*\*\*      \*\*\*      \*\*\*

- (b) The limitations set forth in subsection (a) do not apply to the following:
- (1) Taxes on new construction or property improvements which occur during the current fiscal year.
- (2) Taxes required to fund additional services mandated by voter approved ballot issues.

- (3) Special taxes authorized by voter approved ballot issues.
- (4) Taxes required to fund the costs of judgments entered against the municipality or to pay principal or interest on bonds, including revenue bonds.
- (5) Taxes required to fund the cost of an emergency ordinance enacted pursuant to 10.03 of the Municipal Charter.
- (6) Taxes imposed pursuant to Charter § 14.06 prior to 2022.
- (7) Taxes imposed pursuant to Charter § 14.08.**

\*\*\*      \*\*\*      \*\*\*

If approved by more than 50% of the qualified voters voting on the question at the April 7, 2026 Regular Election, the Charter amendments will become effective 30 days after certification of the election.

Shall the Charter be amended as shown above and become law, authorizing a dedicated 5% tax on short-term rental transactions?

YES [    ]                      NO [    ]

**Section 2.** The Administration is directed to prepare and submit an ordinance to amend the Anchorage Municipal Code to implement and codify provisions necessary and reasonable to administer and collect the new short-term rental tax. Such ordinance should be introduced to the Assembly at a regular meeting as soon as practicable, but no later than 45 days before the required date of levy set out in Charter 14.08(a). Such ordinance shall include the following:

1. Exemptions identical to the exemptions provided in AMC chapter 12.20, Room Tax.
2. Integrate into AMC Chapter 12.20 and rely on as much of existing municipal code as possible to compel compliance, collection and remittance.
3. Designation of a fund, existing or newly established, to which the revenues from this new 5% STR tax are deposited, with parameters restricting use of the money only to support housing developments and related infrastructure. The net receipts from the dedicated tax shall never lapse to the general government operating fund.

**Section 3.** The Charter amendments set forth in the proposition in Section 1 of this ordinance and Section 2 of this ordinance shall become effective 30 days after certification of the election, if and only if, said proposition is approved by a majority of the qualified voters of the Municipality voting on the proposition during the regular Anchorage Municipal election held on April 7, 2026. The remainder of this ordinance shall be effective upon passage and approval by two-thirds of the total membership of the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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ATTEST:

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Municipal Clerk



**From:** [Kelley, Kyle T.](#)  
**To:** [Mike Edgington \(GBOS\) <gbos.medgington@gmail.com>](#); [B Sullivan](#); [Brian Burnett](#); [Kellie Okonek](#); [Jennifer Wingard](#)  
**Cc:** [Tyler, Margaret S.](#)  
**Subject:** FW: Holtan Hills CU/PUD community meeting  
**Date:** Thursday, September 4, 2025 8:12:28 AM  
**Attachments:** [Holtan Hills Meeting 9.23.25.pdf](#)

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Per last night's discussion, below is the email Chair Edgington sent to Current Planning Manager Elizbeth Appleby and Planning Director Melissa Babb about the Holtan Hills CY investments community meeting.

Kyle

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**From:** Jennifer Wingard <[girdwoodgalaxy@gmail.com](mailto:girdwoodgalaxy@gmail.com)>  
**Sent:** Wednesday, September 3, 2025 9:13 PM  
**To:** Kelley, Kyle T. <[kyle.kelley@anchorageak.gov](mailto:kyle.kelley@anchorageak.gov)>  
**Subject:** Fwd: Holtan Hills CU/PUD community meeting

**[EXTERNAL EMAIL]**

----- Forwarded message -----

**From:** **Mike Edgington (GBOS)** <[gbos.medgington@gmail.com](mailto:gbos.medgington@gmail.com)>  
**Date:** Wed, Sep 3, 2025 at 4:12 PM  
**Subject:** Holtan Hills CU/PUD community meeting  
**To:** Appleby, Elizabeth I. <[elizabeth.appleby@anchorageak.gov](mailto:elizabeth.appleby@anchorageak.gov)>  
**CC:** Babb, Melisa R.K. <[melisa.babb@anchorageak.gov](mailto:melisa.babb@anchorageak.gov)>, Jennifer Wingard <[Girdwoodgalaxy@gmail.com](mailto:Girdwoodgalaxy@gmail.com)>

Hi Elizabeth,

I left you a voicemail earlier this afternoon and am following up by email with a bit more background.

We received the attached flyer in the mail yesterday noticing a pre-application community meeting for the Holtan Hills CU/PUD. We have made several informal requests for information about any pending public meetings and offered scheduled LUC and GBOS meetings as a forum, or even a special meeting, so it was a surprise to see this notice.

The community meeting scheduled by the petitioner requires in-person attendance only

and clashes with both a pre-noticed GBOS work session and with the Sep 23rd Anchorage Assembly meeting.

According to AMC 21.03.020 C, subsection 2.b (my highlighting)

*The applicant shall use as its first choice the community council(s) meeting of the project area as the community meeting when the community council(s) meeting is available.*

We hold two of these meetings each month, so there is ample opportunity for the petitioner to schedule their community meeting during either LUC or GBOS meetings.

AMC 21.03.020 C.2.b goes on to state that:

*If an applicant chooses not to use the community council for the community meeting, the applicant shall provide a written explanation to the director outlining the reasons for this decision. The explanation shall be available to the appropriate board or commission at the time of authorization review.*

Can you share the written explanation provided by the petitioner why they chose not to present at one of the Girdwood community council meetings?

It's not clear which step of the process corresponds to "authorization review"; maybe that point has passed or maybe it's in the future. In any case GBOS has not received an explanation from either Planning or the petitioner.

The Holtan Hills project has been bedeviled by numerous examples of special treatment and process short-circuits during the prior administration. Opting for the most restrictive form of a "community meeting" is a disappointing step, although not surprising one.

Thanks,

Mike.

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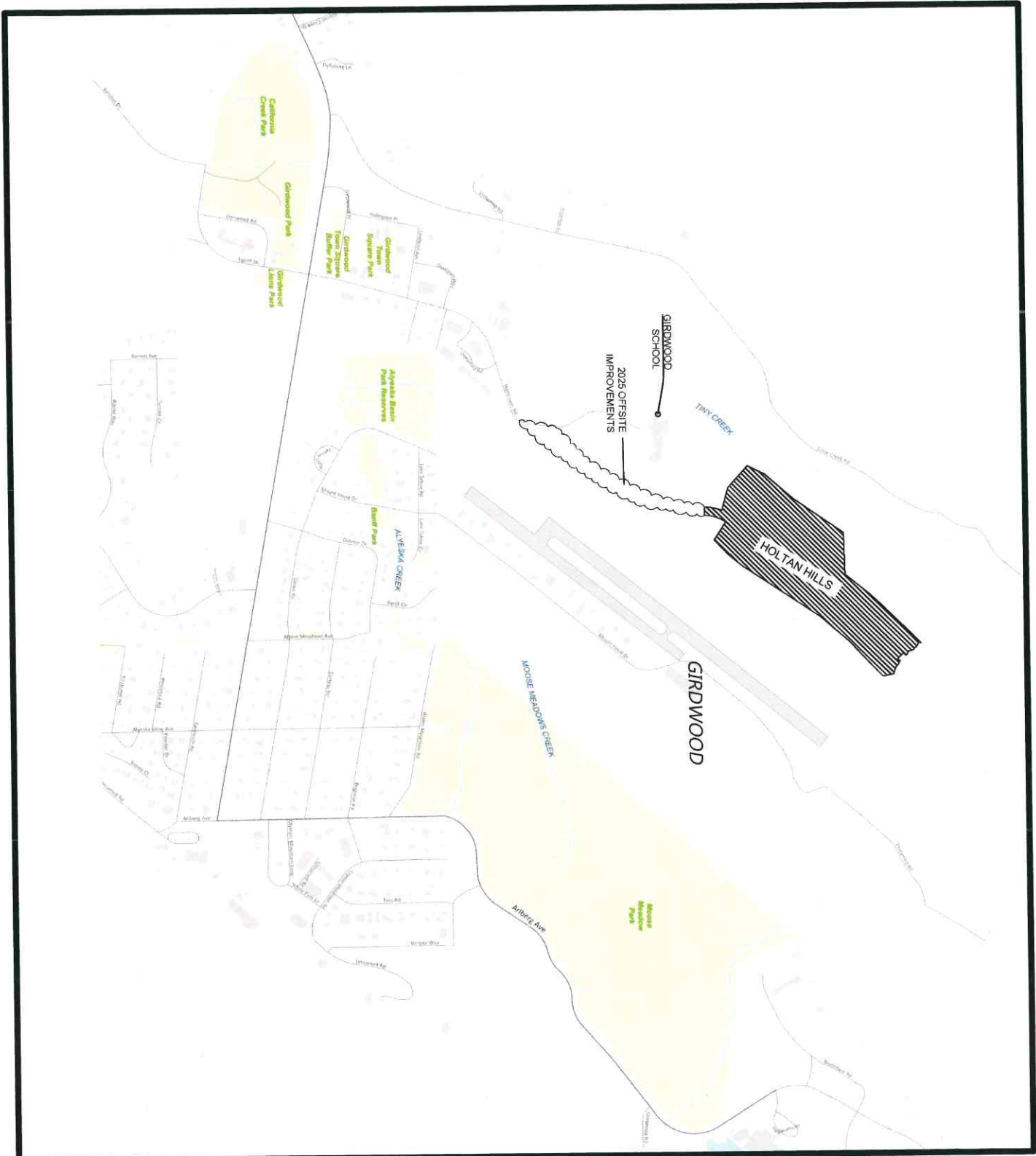
**Mike Edgington**

*Housing & Economic Development Supervisor*

*Co-chair, Girdwood Board of Supervisors*

Cell: 907-231-6819

[muni.org/gbos](http://muni.org/gbos)

[illegible]

Date: Tuesday, September 23, 2025  
5:00 P.M. - 7:30 P.M. (Alaska Time)

Prsrt STD  
US Postage  
PAID  
Permit 845  
Anchorage, AK

In person: **The Meadows**

**Community Center**, Chapel of Our  
Lady of the Snows at 370 Northface  
Road, Girdwood AK 99587

Refreshments will be served.

See the Holtan Hills Website at  
[www.holtanhills.com](http://www.holtanhills.com) for more  
information.

Directions: From Anchorage, south  
on Seward Hwy, Turn left onto  
Alyeska Hwy,

Turn left onto Arlberg Ave, Turn left  
onto Northface Rd, The Meadows  
Community Center is on the left

CY Investments, LLC  
561 East 36th Avenue, Suite 200  
Anchorage, AK., 99503



SCH 5-DIGIT 99587\*\*\*0000084\*\*\*000001

GBOS

Or Current Resident

PO BOX 390

GIRDWOOD AK 99587-0390

## **Community Meeting Announcement**

You are invited to attend a presentation  
for Holtan Hills Phase 1 a CU/PUD, a  
conditional use for a planned unit  
development. The proposed phase will  
consist of approximately 50 lots and 3  
tracts. The tracts will consist of a large  
wetland tract along Glacier Creek, one  
tract will serve as an access tract for  
larger lots on the west and one tract is  
the remaining of existing Tract 2, that  
will be subdivided at a future date.

The legal descriptions are Tracts 1 and  
2, Holtan Hills Subdivision, plat 2024-  
018.

The tax ID's are 07531106000 and  
07531107000.

Please contact George Passantino,  
Community Liaison, at  
[george@holtanhills.com](mailto:george@holtanhills.com) or (907) 268-  
2648 with any questions.