

| | | 2023 | 2024 | 2025 | 1st Qtr Revision 2025 | % of the Budget | 2025 comments |
|-------------|---------------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------|----------------------------|
| 1000 | Personnel Services | | | | | | |
| 501010 | Straight Time Labor | 181,014.00 | 183,534.00 | 185,500.00 | 185,500.00 | | 3% Cost of living increase |
| 501040 | Annual Leave | 2,813.00 | 2,894.00 | 2,950.00 | 2,950.00 | | |
| 501080 | Retirement | 38,278.00 | 39,544.00 | 40,000.00 | 40,000.00 | | |
| 501090 | Life Insurance | 82.00 | 82.00 | 82.00 | 82.00 | | |
| 501100 | Medical/Dental | 52,200.00 | 53,304.00 | 54,000.00 | 54,000.00 | | |
| 501105 | FICA/Medicare Taxes | 13,310.00 | 13,750.00 | 14,000.00 | 14,000.00 | | |
| 501115 | Employee Assistance | 48.00 | 48.00 | 48.00 | 48.00 | | |
| 501130 | Unemployment Insurance | 348.00 | 359.00 | 369.00 | 369.00 | | |
| 501140 | Long Term Disability | 272.00 | 413.00 | 440.00 | 440.00 | | |
| | Labor Total | \$288,365.00 | \$293,928.00 | \$297,389.00 | \$297,389.00 | 19.18% | |

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|-------------|-----------------------------------|-----------|-----------|-----------|-----------|--|--|
| 2000 | Non-Labor | | | | | | |
| 511010 | Office Supplies | 2,000.00 | 2,000.00 | 3,000.00 | 3,000.00 | | Resupply General Office Supplies |
| 511170 | Fuel | 2,800.00 | 2,800.00 | 3,000.00 | 3,000.00 | | MOA Work truck |
| 511380 | Repair and Maintenance Supplies | 66,000.00 | 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 | 12,000.00 | 32,000.00 | 32,000.00 | | Street light maintenance and Catchbasin cleaning |
| 540150 | Advertising | | | | | | |
| 540170 | Communication | 800.00 | 800.00 | 0.00 | 0.00 | | Phones |
| 540260 | Computer SW License | 0.00 | 0.00 | | | | |
| 540300 | Fleet Rental | 5,352.00 | 21,847.00 | 21,847.00 | 21,847.00 | | MOA Work Trucks |

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|--------|-------------------------|-------------------|-------------------|-------------------|-------------------|--------|---|
| 540640 | Contractual Svcs | 700,000.00 | 700,000.00 | 700,000.00 | 700,000.00 | | Winter and Summer road contract maintenance |
| 550010 | Public Utility Services | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | | CEA - Street lights, electric at Maintenance Yard |
| | | | | | | | |
| | | | | | | | |
| | Non-Labor Total | \$ 828,952 | \$ 845,447 | \$ 879,847 | \$ 879,847 | 56.76% | |

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|---------------|--------------------------------|------------|------------|------------|-------------------|--------|--|
| 580530 | Contribution to Capital | \$ 200,000 | \$ 300,000 | \$ 300,000 | \$ 350,000 | 19.35% | CIP increase to continue saving for the Mt. Hood culvert |
|---------------|--------------------------------|------------|------------|------------|-------------------|--------|--|

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|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Total Direct Costs | \$ 1,317,317 | \$ 1,439,375 | \$ 1,477,236 | \$ 1,527,236 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|

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|---------------------------------------|-------------------------------|--|--------------------|--------------------|--------------------|-------|
| Inter Government Charges (IGC) | | Department of Management and Budget sets the IGC's | | | | |
| 600050 | IGC Ombudsmen | \$614.00 | \$1,141.00 | \$1,141.00 | | |
| 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 | \$4,405.00 | \$4,353.00 | \$4,353.00 | | |
| 601900 | IGC-OECD GIS Licensing | \$174.00 | \$212.00 | \$212.00 | | |
| 605530 | General Liability Workers | \$2,616.00 | \$2,476.00 | \$2,476.00 | | |
| 605540 | Compensation | \$7,876.00 | \$7,456.00 | \$7,456.00 | | |
| 6000 | IGC Total | \$73,064.00 | \$73,017.00 | \$73,017.00 | \$73,085.00 | 4.72% |

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|------------------|---------------------|---------------------|---------------------|---------------------|---------|
| Subtotals | \$ 1,390,381 | \$ 1,512,392 | \$ 1,550,253 | \$ 1,600,321 | 100.01% |
|------------------|---------------------|---------------------|---------------------|---------------------|---------|

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|------|----------|----------|----------|----------|----------|--|
| 9000 | Revenues | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | |
|------|----------|----------|----------|----------|----------|--|

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|-------------------|---------------------|---------------------|---------------------|---------------------|
| Total Cost | \$ 1,387,381 | \$ 1,509,392 | \$ 1,547,253 | \$ 1,597,321 |
|-------------------|---------------------|---------------------|---------------------|---------------------|

**Difference from
2024 to 2025
Budget**

\$ 87,929

Mill Rate Estimate

1.66

| | | 2024 Line Item Totals | | 2024 Detail | 2025 Line Item Totals | | 2025 Detail | 1st Qtr Revision 2025 | 2025 comments |
|---------------|---------------------------------|-----------------------|---------|--------------------|-----------------------|---------|--------------------|-----------------------|--|
| | Labor | \$43,599.00 | 23.05 % | | \$48,756.00 | 23.62 % | | | |
| 501010 | Seasonal Park Caretaker | | | \$41,271.00 | | | \$43,984.00 | | 2 Parks Caretake II seasonal positions |
| 501040 | Annual Leave | | | \$644.00 | | | \$1,320.00 | | |
| 501105 | FICA/Medicare Taxes | | | \$1,641.00 | | | \$3,364.00 | | |
| 501130 | Unemployment Insurance | | | \$43.00 | | | \$88.00 | | |
| | | | | | | | | | |
| | Labor Total | | | \$43,599.00 | | | \$48,756.00 | \$48,756.00 | |
| | | | | | | | | | |
| 511000 | Operating Supplies | \$39,678.00 | 20.97 % | | \$37,434.00 | 18.13 % | | | |
| | Campground Maintenance Supplies | | | \$1,000.00 | | | \$1,000.00 | | Campsite Maintenance |
| | Park Improvements | | | \$5,000.00 | | | \$5,000.00 | | Gravel, Paint, Hardware, Power washer |
| | Skate Park | | | \$3,000.00 | | | \$5,000.00 | | rebuild ramps. |
| | Hand Tram | | | \$500.00 | | | \$0.00 | | General maintenance to keep terminals safe |
| | Tennis Courts | | | \$2,000.00 | | | \$2,000.00 | | Surface repair & maintenance |
| | Ball Field | | | \$5,000.00 | | | \$5,000.00 | | Infield dirt, Aerate and reseed field, general repairs |

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|---------------|--------------------------------------|--------------------|--------|------------|--------------------|--------|------------|---|
| | Tree Removal | | | \$4,000.00 | | | \$4,000.00 | Mitigate hazardous trees |
| | Disc Golf | | | \$1,000.00 | | | \$1,000.00 | Weed wacking, general maintenance |
| | Trails- Materials | | | \$5,000.00 | | | \$4,000.00 | Improved signage and materials to build new bridges/drainages/trend |
| | Trails- Winter grooming equipment | | | \$5,000.00 | | | \$2,256.00 | 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 |
| | | | | | | | | |
| 51170 | Fuel | \$3,000.00 | 1.59% | \$3,000.00 | \$3,000.00 | 1.45% | \$3,000.00 | trails grooming and power maintenance equipment |
| | | | | | | | | |
| 511380 | Repair & Maint Supplies | \$4,500.00 | 2.38% | | \$4,500.00 | 2.18% | | |
| | 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 | 18.03% | | \$34,100.00 | 16.52% | | |

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|--------|---|--------------|--------|--------------|--------------|--------|--------------|--------------|---|
| 540150 | Advertising | \$1,000.00 | 0.53% | \$1,000.00 | \$1,000.00 | 0.48% | \$1,000.00 | | maps, signs, grant ads, Milepost ad etc |
| 540640 | Contractual Service to Others | \$24,000.00 | 12.69% | | \$36,500.00 | 17.68% | | | |
| | Invasive Weeds Work | | | \$5,000.00 | | | \$5,000.00 | | may be used to leverage RAC grant funding |
| | Porta Potties | | | \$9,000.00 | | | \$18,000.00 | | |
| | 4 Weeks Trail Work with SCA | | | \$10,000.00 | | | \$13,500.00 | | SCA or Alaska Trails trail crew for 10 days |
| 550080 | Public Utility Services | \$22,000.00 | 11.63% | \$22,000.00 | \$24,000.00 | 11.63% | \$24,000.00 | | Enstar, dumpsters, Chugach |
| 560010 | Insurance | \$400.00 | 0.21% | \$400.00 | \$400.00 | 0.19% | \$400.00 | | Volunteer coverage |
| | Non-Labor Total | \$189,178.00 | 36.69% | \$189,178.00 | \$206,434.00 | 37.99% | \$206,434.00 | \$206,434.00 | |
| 580530 | Contributions to Others | | | | | | | | |
| | Girdwood Parks Capital Improvement fund | \$200,000.00 | 38.79% | \$200,000.00 | \$200,000.00 | 36.80% | \$200,000.00 | \$500,000.00 | Add to Parks captial improvement fund and Winner Creek Trail Bridge |
| | Total Non-labor Cost | \$432,777.00 | 83.95% | \$432,777.00 | \$455,190.00 | 83.76% | \$455,190.00 | \$755,190.00 | |
| | Inter-Government Charges (IGC) | | | | | | | | |

| | | | | | | | | | |
|-------------|--|---------------------|--|---------------------|---------------------|--|---------------------|---------------------|--|
| 60032 0 | IGC Purchasing services | | | \$4,449.00 | | | \$4,628.00 | | |
| 60036 0 | IGC Payroll | | | \$279.00 | | | \$284.00 | | |
| 60037 0 | IGC Accounts Payable | | | \$1,399.00 | | | \$1,393.00 | | |
| 60101 0 | IGC Facilities - Girdwood | | | \$8,014.00 | | | \$8,792.00 | | |
| 60104 0 | IGC Facilities - Areawide | | | \$56,292.00 | | | \$60,792.00 | | |
| 60188 0 | SAP Captial recovery | | | \$3,289.00 | | | \$3,289.00 | | |
| 60189 0 | SAP Support Center IGC | | | \$6,018.00 | | | \$6,054.00 | | |
| 60502 3 | IGC Horticulture | | | \$3,998.00 | | | \$3,998.00 | | |
| 60502 3 | IGC General Liability | | | \$142.00 | | | \$140.00 | | |
| 60554 0 | IGC Workers Compensation | | | \$1,989.00 | | | \$1,964.00 | | |
| | | | | | | | | | |
| 6000 | IGC Total | \$85,869.00 | | \$85,869.00 | \$91,334.00 | | \$91,334.00 | \$91,334.00 | |
| | | | | | | | | | |
| | Subtotal | \$518,646.00 | | \$518,646.00 | \$546,524.00 | | \$546,524.00 | \$846,524.00 | |
| | Revenues accounts | \$3,100.00 | | \$3,100.00 | \$3,100.00 | | \$3,100.00 | \$3,100.00 | |
| | Balance | \$515,546.00 | | \$515,546.00 | \$543,424.00 | | \$543,424.00 | \$843,424.00 | |
| | | | | | | | | | |
| | Difference from 2024 to 2025 Budget | | | \$ 327,878 | | | | | |

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|--|---|-------------|--|--|--|--|--|--|
| | Mill Rate estimate (Based on 2024 Assessments) | 0.88 | | | | | | |
|--|---|-------------|--|--|--|--|--|--|

2025 Estimated Girdwood Valley Service Area (GVSA) Mill Rate

| Girdwood Service Area Tax Breakdown | 2025 CIP Current Contributions | 2025 CIP Contributions 1st Qtr. Rev | % of property tax | Current Budget Totals | 1st QTR Rev Proposed Budget Totals | Current Mill Rate | Mill Rate 1st qtr Rev | Difference from 2025 to 2025 1st qtr Rev |
|--|---------------------------------------|--|--------------------------|------------------------------|---|--------------------------|------------------------------|---|
| Street Maintenance | \$300,000.00 | \$350,000.00 | 31.35% | \$1,547,321.00 | \$1,597,321.00 | 1.781 | 1.660 | \$50,000.00 |
| Fire | \$178,540.00 | \$178,540.00 | 39.27% | \$1,938,423.00 | \$1,938,423.00 | 2.161 | 2.019 | \$0.00 |
| Police | \$0.00 | \$0.00 | 16.56% | \$817,409.00 | \$817,409.00 | 0.911 | 0.851 | \$0.00 |
| Housing & Economic Development | \$0.00 | \$0.00 | 2.38% | \$117,600.00 | \$117,600.00 | 0.131 | 0.123 | \$0.00 |
| Parks and Recreations | \$200,000.00 | \$500,000.00 | 11.01% | \$543,424.00 | \$843,424.00 | 0.620 | 0.880 | \$300,000.00 |
| Non-department IGC | \$0.00 | \$0.00 | 0.50% | \$24,778.00 | \$24,778.00 | 0.028 | 0.026 | \$0.00 |
| Program generated revenues | \$0.00 | \$0.00 | -1.07% | -\$52,729.00 | -\$52,729.00 | -0.059 | -0.055 | \$0.00 |
| Total | \$678,540.00 | \$1,028,540.00 | 100.00% | \$4,936,226.00 | \$5,286,226.00 | 5.504 | 5.506 | \$350,000.00 |

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

Current Mill Rate is based on a 2025 GVSA evaluation of \$896,814,455.00

1st Quarter Mill Rate is based on a 2025 GVSA evaluation of \$960,000,000.00

MOA Assessor office is estimating a 2025 GVSA evaluation of \$964,667,985.00