



Matanuska-Susitna Borough ALASKA

Approved Annual Budget

FOR FISCAL YEAR ENDING JUNE 30, 2023





2023

Approved Budget

For Fiscal Year Ending June 30, 2023

Michael Brown, Borough Manager
Cheyenne Heindel, Director of Finance

Matanuska-Susitna Borough

350 E Dahlia Ave • Palmer, Alaska

www.matsugov.us



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Matanuska-Susitna Borough



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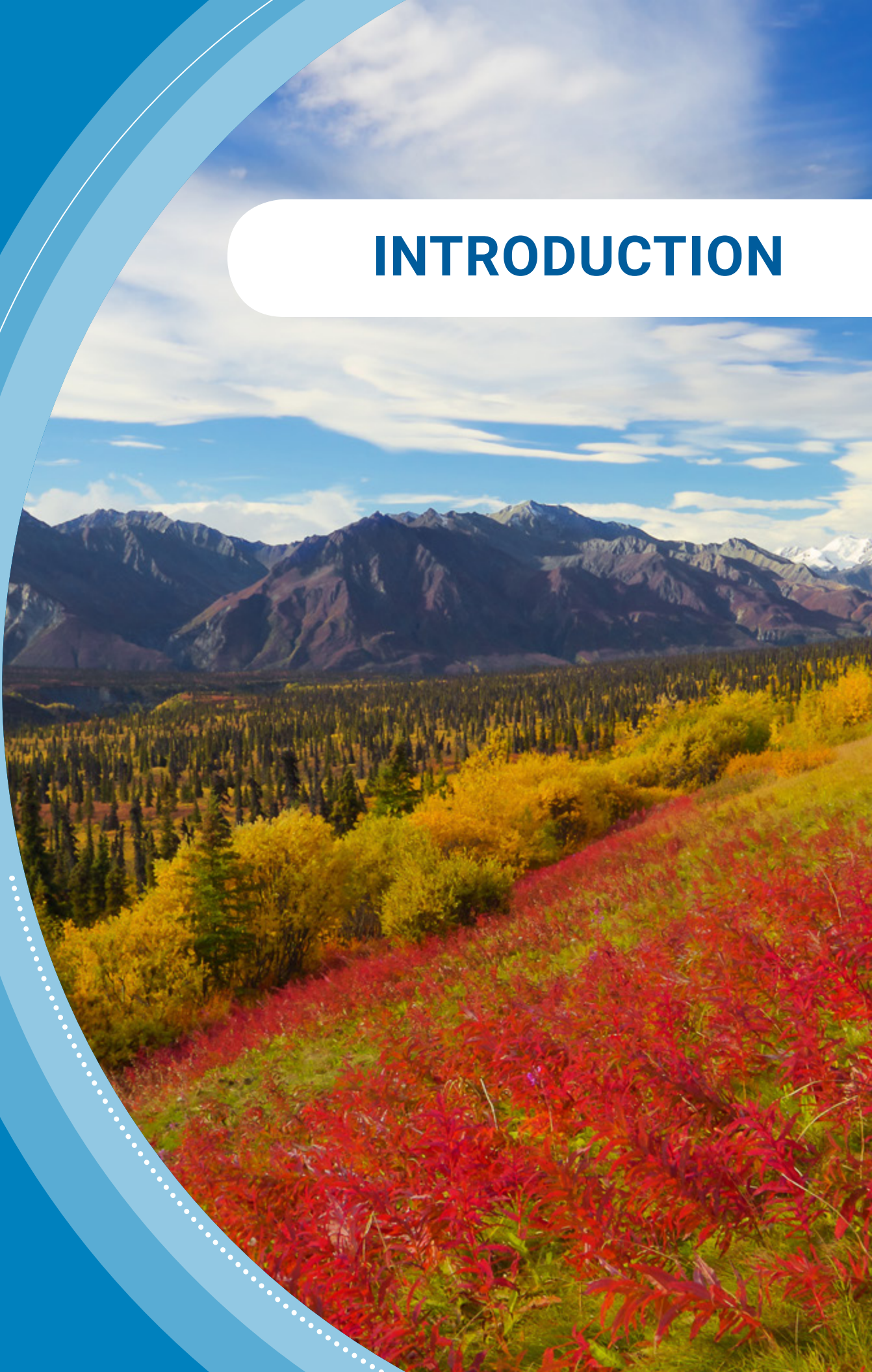


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INTRODUCTION







MATANUSKA-SUSITNA BOROUGH

Office of the Borough Manager

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8689 • Fax (907) 861-8669

George.Hays@matsugov.us

June 21, 2022

Honorable Borough Mayor and Assembly:

Submitted herewith is the Fiscal Year 2023 (FY23) Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 24, 2022. The total budget is \$433,350,213, a 5.78% decrease as compared to the prior fiscal year amended budget.

The Borough moved past challenges presented by the COVID-19 pandemic these past couple of years and has fully resumed normal operations. Staffing challenges continue for seasonal and part-time workers and in individual positions, but generally the Borough is well staffed. The approved budget continues to resource Assembly priorities such as developing infrastructure particularly related to transportation, and recreational and tourism opportunities. Schools continue to be a priority with a 6.87% increase in the local education contribution from the previous year. The Assembly, through funding provided in the capital budget, has set the conditions for avoiding new debt service while advancing the recently voter-approved Transportation 21 infrastructure package and reducing mill rates to offset the dramatic increase in property values.

The FY23 budget reflects a 10.47% reduction in the areawide and a 9.26% reduction in the non-areawide mill rates to offset an average increase in taxable assessed value of 11.58%. The typical homeowner in the Matanuska-Susitna Borough will pay an average of \$2,977 in areawide and non-areawide property taxes, based on an average assessed value of \$320,307. When considering the entire budget, 59.66% funds education operations, 14.24% funds borough operations, and 26.10% funds debt service, capital projects, and operations of Fire Service Areas, Road Service Areas, enterprise funds, and other service areas.

The Assembly provided the following three focus areas, as outlined in the Borough's strategic plan: economic growth and diversification; deliver high quality services; and manage growth. To meet our FY23 objectives, we have paired Borough resources with grant and legislative revenue opportunities. Our top priorities include the following:

- Continue to grow a self-administering Local Improvement District (LID) program
- Pursue break-even on Port operations and explore regional port opportunities
- Plan for the 2024 Arctic Winter Games
- Evaluate improvements to the Borough e-Commerce platform
- Improve financial documentation and online presence

- Advance use of the problem reporter app
- Deliver Houston High School
- Pursue funding for Transportation 21 projects
- Pursue wildland fire risk reduction
- Continue to adjust services to meet service demands
- Plan for a new Metropolitan Planning Organization
- Develop opportunities for American Rescue Plan funding

This budget makes it possible for the Matanuska-Susitna Borough to continue to adapt to the growing needs of our community while remaining fiscally conservative. We would like to give credit to the Borough employees who participated in the preparation and development of this budget. The department heads and their staff worked hard to develop responsible department budgets. Many thanks also go to the employees of the Budget and Revenue Division for the long hours they have put in preparing this document. As always, we are available to assist you when and if needed.


Respectfully Submitted,

Michael Brown
Borough Manager

Cheyenne Heindel
Director of Finance



Michael Brown
Borough Manager



Cheyenne Heindel
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Matanuska-Susitna Borough
Alaska**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



Helpful Information

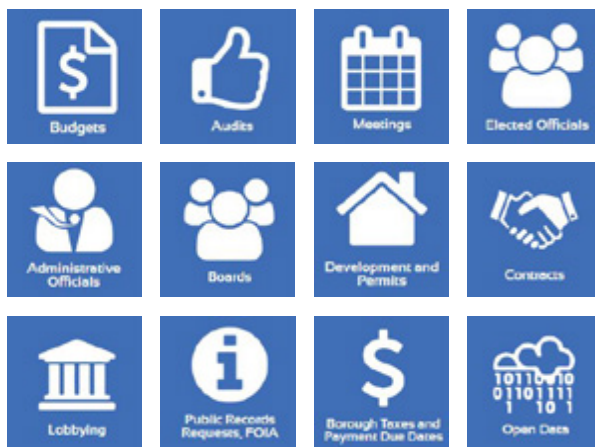
www.matsugov.us

Visit the Matanuska-Susitna Borough's website to find information about Borough Code, Press Releases, Public Notices & Announcements, Public Meetings, Services, your Property, community events, employment opportunities and much more. Residents can also take advantage of the many online services available through www.matsugov.us including, but not limited to, the following:

- Business License Renewal
- Parking Passes
- Bed Tax Payments
- Property Tax Payments
- Ambulance Fees Payments
- Fire Code Fees
- Forms available to download

Transparency

Governments exist to serve the people. Information on how officials conduct the public business and spend taxpayers' money must be readily available and easily understood. Visit the Transparency page on the Borough's website for more information on the following:



Find us on Social Media



Matanuska-Susitna Borough Facebook Page
<https://www.facebook.com/MatSuBorough>



Matanuska-Susitna Borough on Twitter
<https://twitter.com/matsuborough>



Matanuska-Susitna Borough YouTube
<https://www.youtube.com/user/matsuboroughvideo>

Popular Numbers

Mayor	861-8682
Manager's Office	861-8689
Human Resources	861-8404
Animal Control	761-7501
Public Affairs	861-8577
Purchasing	861-8601
Clerk/Elections	861-8683
Community Development	861-7869
Land Management	861-7869
Recreation Services	861-8578
Libraries	861-8578
Assessments	861-8642
Collections	861-8610
Local Improvement Districts	861-8632
Planning	861-7851
Development Services	861-7822
Platting	861-7874
Emergency Services	861-8000
Public Works	861-7702
Operations & Maintenance	861-7753
Road Maintenance	861-7755
Main Phone Line	861-7801

Top 10 Taxpayers

1. Mat-Su Valley Medical Center
2. Enstar Natural Gas
3. Fred Meyer Stores, Inc.
4. Alaska Hotel Properties, Inc.
5. Maple Springs
6. Wal-Mart Stores, Inc.
7. Cook Inlet Region, Inc. (CIRI)
8. S.A / Gary Lundgren
9. GCI Cable / Alaska Wireless
10. DBC, LLC / Target



Principal Officials



Mayor
Edna DeVries



District 1
Tim Hale



District 2
Stephanie Nowers



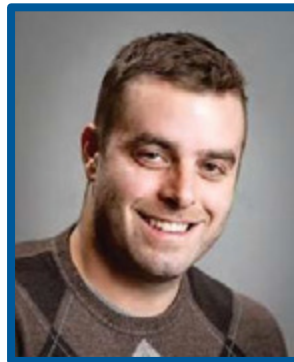
District 3
Dee McKee



District 4
Rob Yundt



District 5
Mokie Tew

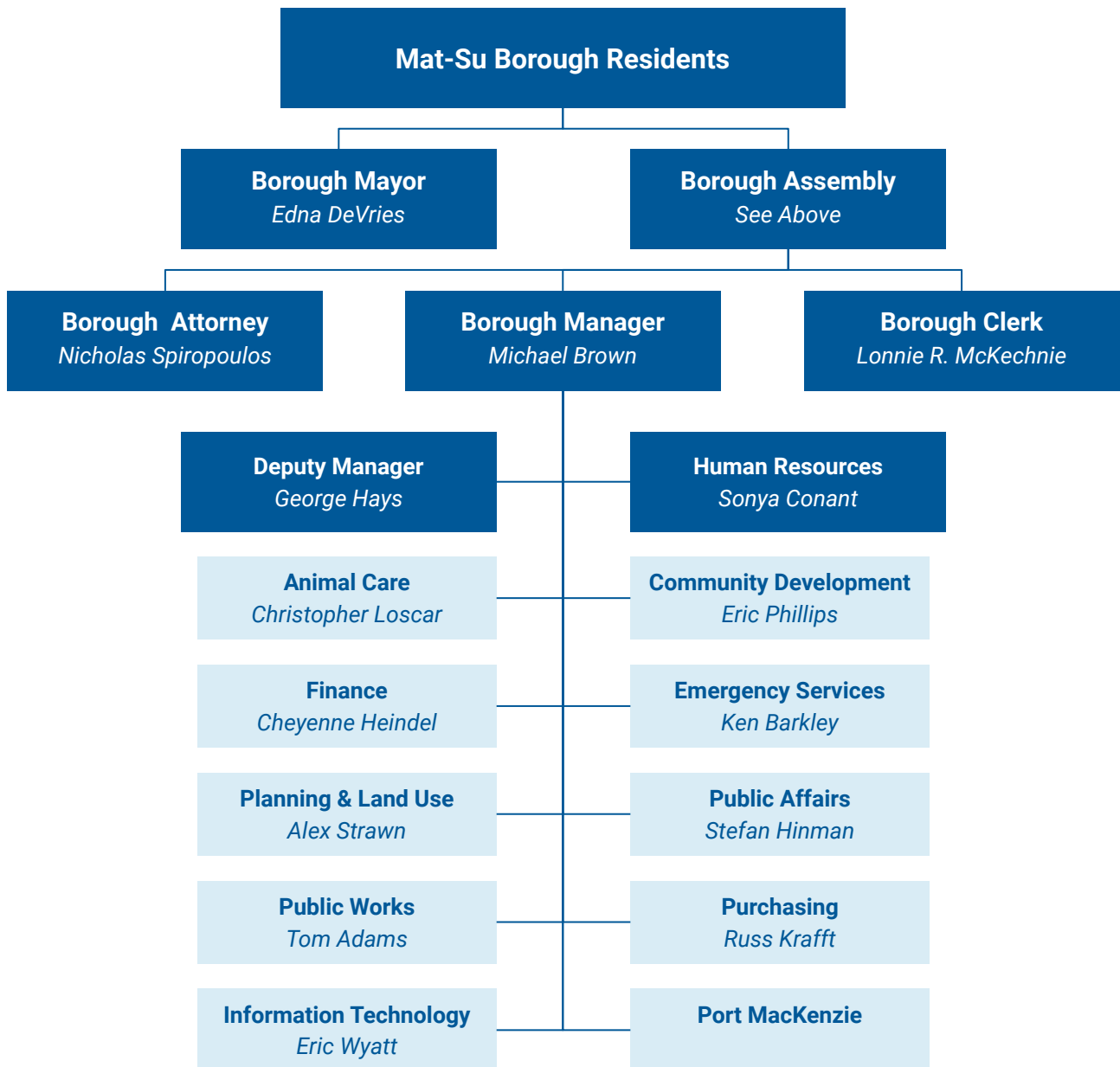


District 6
Jesse Sumner



District 7
Ron Bernier

Organization Chart



NON-CODE ORDINANCE

By: Borough Manager
 Introduced: 4/19/22
 Public Hearing: 4/26/22
 Public Hearing Continued to 4/28/22: 4/26/22
 Public Hearing: 4/28/22
 Public Hearing Continued to 5/2/22: 4/26/22
 Public Hearing: 5/2/22
 Postponed to 5/4/22: 5/2/22
 Amended: 5/4/22
 Postponed to 5/10/22: 5/4/22
 Amended: 5/10/22
 Postponed to 5/12/22: 5/10/22
 Adopted: 5/12/22
 Reconsideration Filed: 5/12/22
 Reconsideration Passed: 5/24/22
 Amended: 5/24/22
 Adopted: 5/24/22

MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 22-022

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY APPROPRIATING MONIES FROM THE CENTRAL TREASURY FOR THE BOROUGH OPERATING FUNDS, ENTERPRISE FUNDS, EDUCATION OPERATING FUND AND CAPITAL FUNDS, ESTABLISHING THE RATE OF LEVY FOR ALL BOROUGH FUNCTIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2022 THROUGH JUNE 30, 2023.

BE IT ENACTED:

Section 1. Classification. This is a non-code ordinance and is enacted notwithstanding any limitation of Borough code.

Section 2. Severability. If any portion of this ordinance, or any application thereof to any person or circumstance, is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Appropriation expenditure. There is hereby appropriated the following amounts to the funds indicated:

NO.	FUND TITLE	APPROPRIATION
100	Areawide General.....	54,075,839
200	Non-Areawide.....	4,769,594
202	Enhanced 911.....	1,675,905
203	Land Management.....	1,191,461
245	Fleet Maintenance.....	1,022,589
248	Caswell Fire Service Area.....	396,526
249	West Lakes Fire Service Area.....	2,569,625
250	Central Mat-Su Fire Service Area.....	8,737,669
251	Butte Fire Service Area.....	712,649
253	Sutton Fire Service Area.....	230,162
254	Talkeetna Fire Service Area.....	451,009
258	Willow Fire Service Area.....	611,792
259	Gr. Palmer Consol. Fire Service Area.....	711,745
265	Road Service Area: Administration.....	3,058,890
270	Midway Road Service Area.....	803,250
271	Fairview Road Service Area.....	884,787
272	Caswell Lakes Road Service Area.....	581,224
273	South Colony Road Service Area.....	1,628,095
274	Knik Road Service Area.....	2,204,396
275	Lazy Mountain Road Service Area.....	291,699
276	Greater Willow Road Service Area.....	798,287
277	Big Lake Road Service Area.....	1,393,737
278	North Colony Road Service Area.....	223,035
279	Bogard Road Service Area.....	1,313,046
280	Greater Butte Road Service Area.....	706,759
281	Meadow Lakes Road Service Area.....	1,280,596
282	Gold Trail Road Service Area.....	1,400,424
283	Gr. Talkeetna Road Service Area.....	561,931
284	Trapper Creek Road Service Area.....	212,557
285	Alpine Road Service Area.....	358,015
290	Talkeetna Flood Control.....	49,450
292	Point MacKenzie Service Area.....	89,754
293	Talkeetna Water/Sewer Service Area.....	845,960
294	Freedom Hills Road.....	5,000
295	Circle View/Stampede Estates E.C.S.A.	11,635
296	Chase Trail Service Area.....	7,088
300	Debt Service-Schools.....	25,122,121
301	Debt Service-USDA-Fronteras Charter School.....	393,300
316	Debt Service-Station 5-1.....	760,250
318	Debt Service-Station 6-2.....	497,000

319	Debt Service-Station 7-3.....	565,500
320	Debt Service-Parks & Recreation.....	1,721,000
325	Debt Service-Non-Areawide A/C.....	546,000
330	Debt Service-Road Bonds.....	2,344,934
	Subtotal - Borough Operating Funds.....	127,816,285
510	Solid Waste Enterprise Fund.....	9,394,892
520	Port Enterprise Fund.....	1,957,621
	Subtotal - Borough Enterprise Funds.....	11,352,513
204	Education Operating.....	258,548,743
	Subtotal - Education Operating.....	258,548,743
***	Areawide Capital Projects.....	12,113,208
***	Areawide-Bridge & Railroad Crossing Major.....	598,030
	Maintenance and Repair, 50% match RSA	
	Construction, 50% Match Dust Control	
***	Areawide-Tourism Infrastructure & MSCVB.....	1,100,000
***	Areawide-Fish Passage Grant Match.....	500,000
***	Areawide-Human Services Grant Match.....	150,000
***	Areawide-City of Wasilla Planning Grant.....	100,000
***	Non-Areawide Capital Projects.....	812,000
***	Land Management Capital Projects.....	485,000
***	Fleet Maintenance FSA Capital Projects.....	100,000
***	Caswell FSA Capital Projects.....	40,000
***	West Lakes FSA Capital Projects.....	475,000
***	Central Mat-Su FSA Capital Projects.....	3,985,000
***	Butte Fire Capital Projects.....	100,000
***	Sutton Fire Capital Projects.....	130,000
***	Talkeetna FSA Capital Projects.....	215,000
***	Willow FSA Capital Projects.....	190,000
***	Greater Palmer FSA Capital Projects.....	1,445,000
***	Road Service Administration Capital Projects...	392,000
***	Midway RSA Capital Projects.....	1,435,950
***	Fairview RSA Capital Projects.....	752,100
***	Caswell Lakes RSA Capital Projects.....	182,950
***	South Colony RSA Capital Projects.....	909,400
***	Knik RSA Capital Projects.....	1,361,000
***	Lazy Mountain RSA Capital Projects.....	148,999
***	Greater Willow RSA Capital Projects.....	398,500
***	Big Lake RSA Capital Projects.....	390,200
***	North Colony RSA Capital Projects.....	76,500
***	Bogard RSA Capital Projects.....	1,256,195

*** Greater Butte RSA Capital Projects701,500
 *** Meadow Lakes RSA Capital Projects1,191,200
 *** Gold Trails RSA Capital Projects867,500
 *** Greater Talkeetna RSA Capital Projects182,500
 *** Trapper Creek RSA Capital Projects26,850
 *** Alpine RSA Capital Projects10,090
 *** Talkeetna Water/Sewer Capital Projects225,000
 *** Solid Waste Enterprise Fund Capital Projects .2,586,000

Subtotal - Borough Capital Projects35,632,672

TOTAL APPROPRIATION

\$433,350,213

Section 4. Appropriation for accrued wages payable. There is hereby appropriated an additional sum of \$250,000 into an account within the areawide fund, \$20,000 into an account within the non-areawide fund and \$10,000 into an account within the Land Management Fund to cover the estimated amount accrued for wages and benefits as of June 30, 2023 and upon payment of accrued liability within the areawide, non-areawide and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 5. Appropriation for insurance. There is hereby appropriated \$1,000,000 into an account within the areawide fund and \$100,000 into an account within the non-areawide fund for insurance reserves to provide for self-insurance retention costs as well as unforeseen premium adjustments and losses in fiscal year 2023.



Section 6. Appropriation for major repairs and renovations.

There is hereby appropriated sum of \$1,000,000 into a reserve account within the areawide fund and \$250,000 into a reserve account within the non-areawide fund for major repairs and renovation projects. Said funds are to be expended only upon assembly approval of qualified projects.

Section 7. Appropriation for capital reserve. There is hereby

appropriated a sum of \$1,000,000 into a reserve account within the areawide fund and \$200,000 into a reserve account within the non-areawide fund to cover one-time capital expenditures or site acquisition costs. Said funds are to be expended only upon assembly approval of specific projects.

Section 8. Appropriation for reservation of fund balance.

There is hereby appropriated an additional sum of \$25,000,000 into a reserve account within the areawide fund which requires a minimum reserve amount of \$25,000,000 for the fiscal year 2023 budget.

Section 9. Appropriation for internal service fund for revolving loans for local improvement districts. There is hereby appropriated an additional sum of \$500,000 into an internal service fund for revolving loans for future use upon Assembly approval of qualified local improvement districts (LIDs).

Section 10. Appropriation for reimbursement to Central Mat-Su Fire Service Area. There is hereby appropriated an amount of

\$130,748 to reimburse Central Mat-Su Fire Service Area for a building purchase.

Section 11. Re-appropriation. There is hereby re-appropriated an amount of \$300,000 from the Jonesville Public Use Area Project (47031) to Fiscal Year 2023 Skeetawk Capital Grant

Section 12. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2023. Capital fund appropriation, with the exception of road service area appropriations, shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner. Capital appropriations for Road Service Areas revert back to the originating fund once the project is completed.

Section 13. Tax levies. The rates of tax levy on each dollar of assessed valuation of taxable property are hereby fixed at the following amounts in mills per each dollar of taxable property:

TAX FUND	
Areawide	8.901
Non-Areawide	0.392
Butte Fire Service Area #2	3.155
Sutton Fire Service Area #4	4.113
Talkeetna Flood Control #7	1.500
Midway Road Service Area #9	2.639
Fairview Road Service Area #14	1.739
Caswell Lakes Road Service Area #15	4.077
South Colony Road Service Area #16	1.373
Knik Road Service Area #17	2.727
Lazy Mountain Road Service Area #19	2.368
Greater Willow Road Service Area #20	3.370

Big Lake Road Service Area #21	2.491
North Colony Road Service Area #23	4.368
Talkeetna Fire Service Area #24	2.914
Bogard Road Service Area #25	1.632
Greater Butte Road Service Area #26	3.206
Meadow Lakes Road Service Area #27	3.282
Gold Trails Road Service Area #28	1.871
Gr. Talkeetna Road Service Area #29	3.041
Trapper Creek Road Service Area #30	4.301
Alpine Road Service Area #31	3.352
Jimmy's Drive Service Area	5.030
Willow Fire Service Area #35	2.637
Point MacKenzie Service Area #69	9.500
Central Mat-Su FSA #130	1.950
Circle View/Stampede Estates	3.063
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132	0.900
Caswell Fire Service Area #135	3.196
West Lakes Fire Service Area #136	2.063
Palmer, City of	3.000
Wasilla, City of	0.000
Houston, City of	3.000

Section 14. E-911 surcharge for July 1, 2022, to June 30, 2023. The Matanuska-Susitna Borough Assembly finds it in the best interest of the Borough and its cities to support and improve Enhanced 911 services in the Borough, and for the period of July 1, 2022 through June 30, 2023 shall set the E-911 surcharge rate at \$1.25 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the Borough, and all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

Section 15. Deficit adjustment, service areas. If the revenue collected for any service area amounts to less than the amount appropriated for that service area, the deficit shall be made up

to the borough's general fund from the following year's revenue of that service area.

Section 16. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 17. Revenue deficiencies. In the event that total revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

Section 18. Reserve for future governmental cost shift. In the event that the State of Alaska funds the School Construction Debt Reimbursement Program, in an amount that exceeds the amount budgeted herein, that additional amount is appropriated for the purpose and the corresponding amount of areawide funds and will be placed in a reserve for future governmental cost shift.

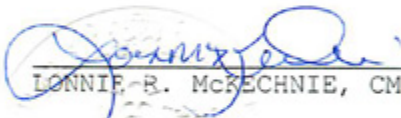
Section 19. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2022 for the first installment, and February 15, 2023 for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment. Penalty and interest shall be applied on all unpaid first installment taxes on August 16, 2022. Penalty and

interest on second installment will be applied on February 16, 2023.

Section 20. Effective date. Ordinance Serial No. 22-022 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly. ADOPTED by the Matanuska-Susitna Borough Assembly this 24 day of May, 2022.


EDNA DeVRIES, Borough Mayor

ATTEST:


LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)

PASSED UNANIMOUSLY: Hale, Nowers, McKee, Yundt, Tew, and Sumner

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Ordinance Serial No. 22-022

I move TO RECONSIDER ORDINANCE
22-022. THERE MAY BE A MORE AMKABLE
RESOLUTION WITH THE SCHOOL DISTRICT FOR FUNDING
ROADS.

A handwritten signature in blue ink, appearing to be "John", with a long horizontal line extending to the right.

passed 5-24-22

Non-Code Ordinance

By: Finance
 Introduced: April 11, 2022
 First Public Hearing: April 25, 2022
 Second Public Hearing: April 27, 2022
 Amended: April 27, 2022
 Adopted: April 27, 2022
 Yes: Brown, Graham, Johnson, Rubeo, Sullivan-Leonard, Velock
 No: None
 Absent: None

**City of Wasilla
 Ordinance Serial No. 22-22 (AM)**

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For Fiscal Year 2023 And Appropriating Funds To Carry Out Said Budget.

Section 1. Classification. This is a non-code ordinance.

Section 2. Purpose. In accordance with WMC 5.04.020, the Wasilla City Council hereby adopts the Annual Budget for the Fiscal Year 2023 as presented by the Mayor and introduced on April 11, 2022.

Section 3. Federal and state grant funds. Authority to increase or decrease appropriations in response to changes in estimated grant revenues is adopted as follows:

(a) If federal or state grant funds that are received during the fiscal year ending June 30, 2023, exceed the estimates appropriated by this ordinance the affected appropriation is increased by the amount of the increase in receipts.

(b) If federal or state grant funds that are received during the fiscal year ending June 30, 2023, exceed the estimates appropriated by this ordinance the appropriation from city funds for the affected program may be reduced by the excess if the reduction is consistent with applicable federal and state statutes.

(c) If federal or state grant funds that are received during the fiscal year ending June 30, 2023, fall short of the estimates appropriated by this ordinance the affected appropriation is reduced by the amount of the shortfall in receipts.

Section 4. Appropriation. There is hereby appropriated out of the revenues of the City of Wasilla, for the fiscal year beginning July 1, 2022, the sum of \$33,479,772, which includes \$4,034,733 of transfers between funds, to be raised by taxation and otherwise, which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

General Fund			Capital Fund	\$ 801,000
Legislative			Vehicle Fund	\$ 400,000
Clerk	\$	526,074	Right-Of-Way Fund	\$ 25,000
Records Management		15,695	Roads Fund	\$ 1,025,000
Council		209,631	Technology Replacement Fund	\$ 144,000
Mayor				
Administration		354,472	Special Revenue Funds	
General Administration		237,669	Youth Court	\$ 89,913
Human Resources		296,214		
Planning		349,453	Enterprise Funds*	
Code Compliance		225,692	Sewer	
Finance			Operations & Transfers	\$ 1,261,998
Finance		1,660,467	Debt Service	-
MIS		703,968	Capital	370,000
			Total Sewer Funds	\$ 1,631,998
Public Safety				
Administration		943,146	Water	
Multi Task Drug Enforcement		-	Operations & Transfers	\$ 1,196,445
Investigation		631,511	Debt Service	-
Police - Patrol		4,354,460	Capital	220,000
COPS-SRO		565,732	Total Water Funds	\$ 1,416,445
Dispatch		5,371,888		
Garage		154,901	Airport	
Public Works			Operations & Transfers	\$ 289,290
Administration		408,442	Capital	330,000
Roads		1,472,284	Total Airport	\$ 619,290
Property Maintenance		660,071		
			Curtis D. Menard Memorial Sports Center (CMMSC):	
Cultural & Recreation			Operations & Transfers	\$ 1,519,133
Museum		377,817	Capital	250,000
Parks Maintenance		1,055,299	Total CMMSC Fund	\$ 1,769,133
Library		1,462,794		
Recreation Services		122,280		
			*Does not include depreciation.	
Non-Departmental			Debt Service Funds	None for FY 2023.
Non-Departmental		104,000		
Debt Service		-	Permanent Funds	
Transfers		3,291,000	Cemetery	\$ 3,033
Total General Fund	\$	25,554,960	Total FY2023 Appropriation:	<u>\$ 33,479,772</u>



Section 5. Tax Levy. The rate of tax levy on each dollar assessed valuation of taxable property is fixed at 0.0 mills.

Section 6. Effective date. This ordinance shall take effect July 1, 2022.

ADOPTED by the Wasilla City Council on April 27, 2022.


Glenda D. Ledford, Mayor

ATTEST:

Jamie Newman, MMC, City Clerk

[SEAL]

LEGISLATIVE HISTORY

Introduced by: City Manager Moosey
 Date: October 19, 2021
 Public Hearing: October 19, 2021
 Action: Adopted
 Vote: Unanimous

Yes: No:

Carrington
 Best
 Valerius
 Combs
 Melin
 Daniels

CITY OF PALMER, ALASKA**Resolution No. 22-005**

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2022, and Ending December 31, 2022, and Appropriating Monies

WHEREAS, as required in Chapter VI of the City of Palmer Municipal Charter, a public hearing regarding the City of Palmer Fiscal Year 2022 Budget was held on Tuesday, October 19, 2021, and continued on Tuesday, December 14, 2021; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2022 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council:

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2021 has been reviewed by the City Council.

Section 2. That money shall be appropriated from all City funds as follows:

	Revenues
General Fund (01)	\$ 12,237,127
Enterprise Funds	
Water/Sewer (02)	\$ 3,470,540
Airport (03)	\$ 416,365
Solid Waste (05)	\$ 792,000
Golf Course (15)	\$ 688,000
Capital	
General CIP Projects (08)	\$ 160,000
General CIP Equipment (09)	\$ 876,588
Road Fund (10)	\$ 400,000
Water & Sewer Projects (24)	\$ 155,000
Airport CIP Projects (30)	\$ 48,000
Special Revenue Funds	
Police Grants (52)	\$ 122,650
Narcotics Grant (53)	\$ 54,471
Total Revenues	\$ 19,420,741



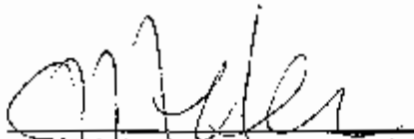
	Expenditures
General Fund (01)	\$ 14,092,045
Enterprise Funds	
Water/Sewer (02)	\$ 2,818,877
Airport (03)	\$ 416,365
Solid Waste (05)	\$ 1,178,992
Golf Course (15)	\$ 688,000
Capital Improvements	
General CIP Projects (08)	\$ 160,000
General CIP Equipment (09)	\$ 876,588
Road Fund (10)	\$ 400,000
Water & Sewer Projects (24)	\$ 155,000
Airport CIP Projects (30)	\$ 48,000
Special Revenue Funds	
Police Grants (52)	\$ 122,650
Narcotics Grant (53)	\$ 119,471
Total Expenditures/Expenses	\$ 21,075,988

Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2022 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.


Section 4. That the 2022 budget is hereby approved for all funds in the amounts and for the purposes as stated above. The supporting line item budget detail as presented by the administration and reviewed by council is incorporated as part of this budget resolution.

Section 5. That the City of Palmer Fiscal Year 2022 operating budget is adopted for a period of one (1) year, that being from January 1, 2022, through December 31, 2022.

Approved by the Palmer City Council this 14th day of December, 2021.



Shelly M. Acteson, CMC, City Clerk



Steve Carrington, Mayor

Introduced by: Mayor Thompson

Introduction Date: April, 14, 2022

Public Hearing: May 12, 2022

Adoption Date: June 9, 2022

Vote: YES: (6) Adams, Cole, Porter, Stout, Thompson, Wilson

NO: (0)

Absent: Brunswick

**HOUSTON, ALASKA
ORDINANCE 22-05**

**AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET INCLUDING THE CAPITAL BUDGET FOR
THE FISCAL YEAR 2023 AND APPROPRIATING FUNDS TO CARRY OUT SAID
BUDGET**

BE IT ORDAINED AND ENACTED BY THE CITY OF HOUSTON, ALASKA:

SECTION 1: CLASSIFICATION: This is a non-code ordinance.

SECTION 2: PURPOSE: In accordance with Houston Municipal Code 4.05.020, The Houston City Council hereby adopts the annual budget for the Fiscal Year 2023 as presented by the Mayor. In accordance with Houston Municipal Code 4.01.080 the Houston City Council adopts the annual capital budget based on the multi-year capital improvements program.

SECTION 3: FEDERAL, STATE AND LOCAL GRANT FUNDS: Authority to increase or decrease appropriations in response to changes in estimated grant revenues is adopted as follows:

- (a) If federal, state or local grant funds that are received during the fiscal year ending June 30, 2023 exceed the estimates appropriated by this ordinance the affected appropriation is increased by the amount of the increase in receipts.
- (b) If federal, state or local grant funds are received during the fiscal year ending June 30, 2023 fall short of the estimates appropriated by this ordinance the affected appropriations reduced by the amount of the shortfall in receipts.

SECTION 4: APPROPRIATION: There is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2022 the sum of \$1,376,920.00 which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal.

SECTION 5: TAX LEVY: The rate of levy on each dollar assessed valuation of taxable property is fixed at 3.0 mills.

SECTION 6: EFFECTIVE DATE: This ordinance shall be effective immediately upon its adoption by the Houston City Council.

ADOPTED by the Houston City Council on June 9, 2022

Bold and Underline, added. Strike-through, deleted.



Introduced by: Mayor Thompson

Introduction Date: April, 14, 2022

Public Hearing: May 12, 2022

Adoption Date: June 9, 2022

Vote: YES: (6)Adams, Cole, Porter, Stout, Thompson, Wilson

NO: (0)

Absent: Brunswick

THE CITY OF HOUSTON, ALASKA


Virgie Thompson, Mayor

[SEAL]

ATTEST:


Rebecca Rein, City Clerk

Bold and Underline, added. ~~Strike through~~, deleted.

City of Houston
Page 2 of 2

Ordinance No. 22-05

City of Houston



Amended &
Approved
FY2023 Budget
ORDINANCE 22-05



ACKNOWLEDGEMENTS

City of Houston Council Members:

Seat A Virgie Thompson, Mayor

Seat B Sandra Porter

Seat C Carter Cole

Seat D Lance Wilson, Deputy Mayor

Seat E Dawnita Brunswick

Seat F Paul Stout

Seat G Mike Adams

City of Houston Planning & Zoning Commission:

Seat A Debra (Deb) Meister, Vice Chair

Seat B David Roberts

Seat C

Seat D Jon Siivola

Seat E Shanie Heger

City of Houston Parks & Recreation Commission:

Seat A Adam Rein,

Seat B Christian Hartley, Chair

Seat C Kimberly S. Mietzah Damkoehler

Seat D Tony Kuse

Seat E Katie Stavick Vice Chair

This budget was prepared with the assistance of the City of Houston's best dedicated and professional management team including:

Virgie Thompson, Mayor

Rebecca Rein, Clerk

Raymond Russell, Public Works Director

Christian Hartley, Chief

Sally Schug, Treasurer

GENERAL FUND

GENERAL FUND PURPOSE

The General Fund is established to account for the Revenue and Expenditures necessary to carry out basic governmental activities of the City of Houston such as Fire Department, Public Works, Council, Records, and Elections, Administrative Services, and other like activities.

Major funding of this fund comes from Sales Tax, Business Licenses, Property Taxes, Community Assistance and other Miscellaneous Revenues.

APPROVED EXPENDITURES
FY2023 ORDINANCE

	Acct Number	Description	Admin	Council	Records	Elections	Fire Dept	P/W Roads	Combined Line Item Cost
2	5001	Salaries & Wages	\$156,803	\$8,350	\$0	\$0	\$188,751	\$255,747	\$609,651
3	5002	Payroll Taxes Federal Social Sec Medi	\$11,995	\$344	\$0	\$0	\$14,440	\$19,565	\$46,344
4	5003	ESC Taxes	\$1,568	\$45	\$0	\$0	\$1,888	\$2,557	\$6,058
5	5005	Retirement Co	\$672	\$0	\$0	\$0	\$632	\$809	\$2,113
6	5006	Health & Life Insurance	\$34,802	\$0	\$0	\$0	\$19,887	\$48,685	\$103,374
7	5007	Workers Comp	\$502	\$27	\$0	\$0	\$7,383	\$10,066	\$17,978
8	5008	Fireworks Public Education	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
9	5009	Background/Drug Test/Exams	\$50	\$0	\$0	\$0	\$400	\$200	\$650
10	5101	Travel/Training/Etc	\$3,000	\$4,000	\$0	\$0	\$2,500	\$100	\$9,600
11	5102	Safety/Security & Training	\$0	\$0	\$0	\$0	\$1,000	\$400	\$1,400
12	5201	Utilities Telephone	\$2,750	\$600	\$0	\$0	\$7,000	\$3,450	\$13,800
13	5202	Utilities Electric	\$3,000	\$0	\$0	\$0	\$20,000	\$7,000	\$30,000
14	5203	Utilities Heating Fuel	\$2,750	\$0	\$0	\$0	\$8,000	\$7,000	\$17,750
15	5204	Utilities Natural Gas Enstar	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
16	5205	Solid Waste	\$1,500	\$0	\$0	\$0	\$3,000	\$3,000	\$7,500
17	5206	Building Repair & Maintenance	\$0	\$0	\$0	\$0	\$15,000	\$4,000	\$19,000
18	5207	Postage/Delivery/Courier	\$1,450	\$200	\$0	\$0	\$750	\$2,000	\$4,400
19	5208	Licenses/Permits	\$1,500	\$0	\$0	\$0	\$6,000	\$2,362	\$9,862
20	5209	Subscriptions/Dues	\$2,000	\$3,000	\$0	\$0	\$300	\$945	\$6,245
21	5210	Certification	\$1,500	\$0	\$0	\$0	\$500	\$0	\$2,000
22	5211	Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	5212	Advertising & Promotion	\$750	\$0	\$0	\$1,000	\$1,000	\$100	\$2,850
24	5213	Printing & Signage	\$500	\$250	\$0	\$0	\$600	\$500	\$1,850
25	5214	Bank Account Fees, Bad Check	\$1,000	\$0	\$0	\$0	\$0	\$400	\$1,400
26	5215	Court/State Fees	\$250	\$0	\$0	\$0	\$0	\$0	\$250
27	5216	Penalties & Interest	\$250	\$0	\$0	\$0	\$0	\$0	\$250
28	5219	Credit Card Fees	\$400	\$0	\$0	\$0	\$400	\$400	\$1,200
29	5220	Donations/Special Events	\$100	\$500	\$0	\$0	\$0	\$0	\$600
30	5221	Founders Day Expenses	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
31	5222	Summer Maintenance	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000
32	5223	Winter Maintenance	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
33	5225	Licenses/Warranties				\$1,000			\$1,000
34	5301	Supplies	\$2,250	\$600	\$0	\$1,000	\$800	\$1,200	\$5,850
35	5302	Janitorial Supplies	\$0	\$0	\$0	\$0	\$750	\$650	\$1,400
36	5303	Animal Food & Supplies	\$0	\$0	\$0	\$0	\$800	\$0	\$800
37	5304	Equipment / Gear Purchases	\$2,000	\$100	\$0	\$15,758	\$50,000	\$1,000	\$68,858
38	5305	Training Supplies & Equipment	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
39	5306	Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$750	\$0	\$750
40	5401	Vehicle/Equipment/Repair/Maint	\$0	\$0	\$0	\$0	\$20,000	\$15,000	\$35,000
41	5402	Equipment Rental	\$0	\$0	\$0	\$0	\$500	\$3,000	\$3,500
42	5403	Vehicle Fuel	\$0	\$100	\$0	\$0	\$15,000	\$25,000	\$40,100
43	5501	Insurance Mobile Equipment	\$28	\$0	\$0	\$0	\$326	\$1,776	\$2,130
44	5502	Insurance General Liability	\$4,426	\$0	\$0	\$0	\$4,426	\$4,426	\$13,278
45	5503	Insurance Property	\$1,543	\$0	\$0	\$0	\$16,733	\$1,543	\$19,819
46	5504	Insurance Vehicle	\$0	\$0	\$0	\$0	\$20,290	\$7,193	\$27,483
47	5505	Insurance Claim Deduction	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
48	5601	Contractual Software	\$1,236	\$1,236	\$0	\$0	\$2,500	\$1,236	\$6,208
49	5602	Contractual Leases on Office Equip/Overage	\$6,084	\$0	\$0	\$0	\$2,500	\$1,500	\$10,084
50	5603	Contractual Medical	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
51	5604	Contractual Legal	\$10,000	\$20,000	\$0	\$0	\$500	\$500	\$31,000
52	5605	Contractual Accounting Audit	\$6,250	\$6,250	\$0	\$0	\$6,250	\$6,250	\$25,000
53	5606	Contractual IT Services	\$3,000	\$2,500	\$0	\$0	\$4,000	\$4,820	\$14,320
54	5607	Contractual Engineer	\$0	\$0	\$0	\$0	\$0	\$10,500	\$10,500
55	5608	Contractual Towing Service	\$0	\$0	\$0	\$0	\$1,500	\$500	\$2,000
56	5609	Contractual Vet Services	\$0	\$0	\$0	\$0	\$5,300	\$0	\$5,300
57	5610	Contractual Security Services	\$250	\$0	\$0	\$0	\$500	\$222	\$972
58	5611	Contractual LID	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	5612	Contractual Planner Contractual	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000
60	5613	Maintenance Service Contractual	\$0	\$0	\$0	\$0	\$36,000	\$0	\$36,000
61	5614	Dispatch	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000
62	5801	Records Software	\$0	\$0	\$3,548	\$0	\$0	\$0	\$3,548
63	5802	Records Supplies	\$0	\$0	\$150	\$0	\$0	\$0	\$150
64	5803	Records Destruction	\$0	\$0	\$245	\$0	\$0	\$0	\$245
65	5901	Ballots	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000
66	5902	Casual Labor/Election	\$0	\$0	\$0	\$1,800	\$0	\$0	\$1,800
67	5904	Hearing Officer	\$100	\$0	\$0	\$0	\$0	\$0	\$100
68	5905	Transcripts & Expenses	\$100	\$0	\$0	\$0	\$0	\$0	\$100
69	APPROVED EXPENDITURES FY2023:		\$266,359	\$63,102	\$3,943	\$21,558	\$522,356	\$499,602	\$1,376,920

REVENUE for FY2023		
APPROVED		
1	TAXES	FY2023
2	4001 MJ Excise Tax	\$184,928.00
3	4002 MJ Penalty, Interest, Fees	\$2,500.00
4	4003 Shared Fisheries Business Tax	\$710.00
5	4004 Utility Coop Tax Refund	\$7,000.00
6	4005 Liquor License Tax Refund	\$7,000.00
7	4006 Sales Tax	\$450,000.00
8	4007 Sales Tax Penalty, Interest, Late Fees	\$2,500.00
9	4008 Sales Tax Remote	\$15,000.00
10	4009 Property Taxes	\$472,000.00
11	4010 Motor Vehicle Tax	\$40,000.00
12	LICENSES & PERMITS	
13	4101 Vendor Fees	\$200.00
14	4102 Animal Control Reg & Vac	\$500.00
15	4103 Business Licenses	\$5,500.00
16	4104 Permits	\$25,000.00
17	4105 MJ Excise Tax Licenses	\$3,000.00
18	4106 SOA MJ License Fee	\$6,500.00
19	INTERGOVERNMENTAL REVENUE	
20	4703 Community Assistance Program	\$73,072.00
21	4706 Volunteer Fire Assistance Grant	\$4,608.00
22	FINES & CITATIONS	
23	4201 PFD Levy	\$500.00
24	4202 Fines & Citations	\$100.00
25	MISCELLANEOUS	
26	4304 Administrative Fees	\$100.00
27	4314 Founders Day Donations	\$15,000.00
28	4315 Donations	\$200.00
29	4316 Interest on Bank Accounts	\$800.00
30	4317 Fireworks Public Education	\$1,500.00
31	4318 Candidate Filing	\$100.00
32	4320 Notice of Land Use	\$800.00
33	TRANSFERS	
34	1001 Fund Balance Main Checking	\$57,802.00
35	4994 Transfer to Capital Acct	
36	4701 Transfer to Reserve Acct	
37	4992 Transfer to Parks Acct	
38	4995 Transfer from Capital Acct	
39	4993 Transfer from Parks Acct	
40	TOTALS	\$1,376,920.00



APPROVED Revenue		APPROVED
		Budget
CODE	TAXES	FY2023
4001	MJ Excise Tax Cult	\$175,000.00
4002	MJ Penalty, Interest, Fees	\$2,500.00
4007	Shared Fisheries Business Tax	\$710.00
4003	Utility Coop Tax Refund	\$7,000.00
4004	Liquor License Tax Refund	\$7,000.00
4005	Sales Tax	\$450,000.00
4006	Sales Tax Penalty, Interest, Late Fees	\$2,500.00
4010	Sales Tax Remote	\$15,000.00
4008	Property Taxes	\$472,000.00
4009	Motor Vehicle Tax	\$40,000.00
	LICENSES & PERMITS	
4101	Vendor Fees	\$200.00
4102	Animal Control Reg & Vac	\$500.00
4103	Business Licenses	\$5,500.00
4104	Permits Other	\$25,000.00
4105	MJ Excise Tax Licenses	\$3,000.00
4106	SOA MJ License Fee Renewal	\$6,500.00
	INTERGOVERNMENTAL REVENUE	
4701	Community Assistance Program	\$83,000.00
4703	Volunteer Fire Assistance Grant	\$4,608.00
	FINES & CITATIONS	
4201	PFD Levy	\$500.00
4202	Fines & Citations	\$100.00
	MISCELLANEOUS	
4304	Administrative Fees	\$100.00
4314	Founders Day Donations	\$15,000.00
4315	Donations Other	\$200.00
4316	Interest on Bank Accounts	\$300.00
4317	Fireworks Public Education	\$1,500.00
4318	Candidate Filing Fee	\$100.00
4320	Notice of Land Use	\$800.00
	TRANSFERS	
1001	Fund Balance Main Checking	\$58,302.00
4999	Transfer to Capital Acct	
4999	Transfer to Parks Acct From Main	
4999	Transfer from Capital Acct	
4999	Transfer from Parks Acct	
	TOTALS	\$1,376,920.00

ADMIN EXPENDITURES		APPROVED
		Budget
		2023
5001	Salaries & Wages	\$156,803
5002	FICA Taxes	\$11,995
5003	ESC Taxes	\$1,568
5005	Retirement Co Paid	\$672
5006	Health & Life Insurance	\$34,802
5007	Workers Comp	\$502
5009	Background/Drug Test/Exams	\$50.00
5101	Travel/Training/Per Diem/Mileage/Etc	\$3,000.00
5201	Utilities Telephone	\$2,750.00
5202	Utilities Electric	\$3,000.00
5203	Utilities Heating Fuel	\$2,750.00
5205	Solid Waste	\$1,500.00
5210	Certification	\$1,500.00
5214	Bank Account Fees, Bad Check	\$1,000.00
5207	Postage/Delivery	\$1,450.00
5208	Licenses/Permits	\$1,500.00
5209	Subscriptions/Dues	\$2,000.00
5212	Advertising & Promotion	\$750.00
5213	Printing & Signage	\$500.00
5215	Court/State Fees	\$250.00
5216	Penalties & Interest	\$250.00
5219	Credit Card Fees	\$400.00
5220	Donations/Special Events	\$100.00
5301	Supplies	\$2,250.00
5304	Equipment/Gear Purchases	\$2,000.00
5501	Insurance Mobile Equipment	\$28.00
5502	Insurance General Liability	\$4,426.00
5503	Insurance Property	\$1,543.00
5601	Contractual Software	\$1,236.00
5602	Contractual Office Equipment/Overage	\$6,084.00
5604	Contractual Legal	\$10,000.00
5605	Contractual Accounting Audit	\$6,250.00
5606	Contractual IT Services	\$3,000.00
5610	Contractual Security Services	\$250.00
5904	Appeals Hearing Officials	\$100.00
5903	Appeals Transcripts & Expenses	\$100.00
	Total Expenses	266,359.00



RECORDS PROGRAM	APPROVED
	Budget
	2023
5801 · Records Software	\$3,548.00
5802 · Records Supplies	\$150.00
5803 · Records Destruction	\$245.00
Totals	\$3,943.00

ELECTIONS EXPENDITURES	APPROVED
	Budget
	2023
5900 - Elections	
5212 · Advertising	\$1,000.00
5901 · Ballots Expense	\$1,000.00
5301 · Supplies	\$1,000.00
5225 - Licenses / Warranties	\$1,000.00
Equipment	
5902 · Casual Labor	\$1,800.00
Totals	\$5,800.00



	APPROVED
FIRE DEPARTMENT	Budget 2023
5001 Salaries & Wages	\$181,871.00
5002 FICA Taxes	\$14,440.00
5003 ESC Taxes	\$1,888.00
5005 Retirement 1% Co Paid	\$632.00
5006 Health & Life Insurance	\$19,887.00
5007 Workers Comp	\$7,383.00
5008 Fireworks Public Education	\$1,500.00
5009 Background/Drug Test/Exams	\$400.00
5101 Travel/Training/Etc	\$2,500.00
5102 Safety, Security & Training	\$1,000.00
5201 Utilities Telephone	\$7,000.00
5202 Utilities Electric	\$20,000.00
5203 Utilities Heating Fuel	\$8,000.00
5204 Utilities Natural Gas	\$4,000.00
5205 Solid Waste	\$3,000.00
5206 Building Repair & Maintenance	\$15,000.00
5207 Postage/Delivery	\$750.00
5208 Licenses/Permits	\$6,000.00
5209 Subscriptions/Dues	\$300.00
5210 Certification	\$500.00
5211 Operating Expenses	\$0.00
5212 Advertising & Promotion	\$1,000.00
5213 Printing & Signage	\$600.00
5219 Credit Card Fees	\$400.00
5301 Supplies	\$800.00
5302 Janitorial Supplies	\$750.00
5303 Animal Food & Supplies	\$800.00
5304 Equipment / Gear Purchases	\$50,000.00
5305 Training Supplies & Equipment	\$1,500.00
5306 Miscellaneous Expenses	\$750.00
5401 Vehicle/Equipment/Repair/Maint	\$20,000.00
5402 Vehicle & Equipment Rental	\$500.00
5403 Vehicle Fuel	\$15,000.00
5501 Insurance Mobile Equipment	\$326.00
5502 Insurance General Liability	\$4,426.00
5503 Insurance Property	\$16,733.00
5504 Insurance Vehicle	\$20,290.00
5505 Insurance Claim Deduction	\$10,000.00
5601 Contractual Software	\$2,500.00
5602 Contractual Office Equipment	\$2,500.00
5603 Contractual Medical	\$1,500.00
5604 Contractual Legal	\$500.00
5605 Contractual Accounting Audit	\$6,250.00
5606 Contractual IT Services	\$4,000.00
5608 Contractual Towing Service	\$1,500.00
5609 Contractual Animal Control	\$11,880.00
5610 Contractual Security Services	\$800.00
5613 Contractual Maintenance Serv	\$36,000.00
5614 Contractual Dispatch	\$15,000.00
TOTALS	\$522,356.00

	APPROVED
PUBLIC WORKS	2023
5001 Salaries & Wages	\$255,747.00
5002 FICA Taxes	\$19,565.00
5003 ESC Taxes	\$2,557.00
5005 Retirement Co Paid	\$809.00
5006 Health & Life Insurance	\$48,685.00
5007 Workers Comp	\$10,066.00
5009 Background/Drug Test/Exams	\$200.00
5101 Travel/Training/Etc	\$100.00
5102 Safety, Security & Training	\$400.00
5201 Utilities Telephone	\$3,450.00
5202 Utilities Electric	\$7,000.00
5203 Utilities Heating Fuel	\$7,000.00
5205 Solid Waste	\$3,000.00
5206 Building Repair & Maintenance	\$4,000.00
5207 Postage/Delivery	\$2,000.00
5219 Credit Card/ Banking fees	\$400.00
5301 Supplies	\$1,200.00
5302 Janitorial Supplies	\$650.00
5304 Equipment / Gear Purchases	\$1,000.00
5401 Vehicle/Equipment/Repair/Maint	\$15,000.00
5402 Equipment Rental	\$3,000.00
5403 Vehicle Fuel	\$25,000.00
5208 Licenses/Permits	\$2,362.00
5209 Subscriptions/Dues	\$945.00
5212 Advertising & Promotion	\$100.00
5214 Bank Account Fees, Bad Check	\$400.00
5213 Printing & Signage	\$500.00
5222 Summer Maintenance	\$18,000.00
5223 Winter Maintenance	\$25,000.00
5501 Insurance Mobil Equipment	\$1,776.00
5502 Insurance General Liability	\$4,426.00
5503 Insurance Property	\$1,543.00
5504 Insurance Vehicle	\$7,193.00
5505 Insurance Claim Deduction	\$0.00
5601 Contractual Software	\$1,236.00
5602 Contractual Office Equipment	\$1,500.00
5604 Contractual Legal	\$500.00
5605 Contractual Accounting Audit	\$6,250.00
5606 Contractual IT Services	\$4,820.00
5607 Contractual Engineer	\$10,500.00
5608 Contractual Towing Service	\$500.00
5610 Contractual Security Services	\$222.00
5612 Contractual Planner	\$1,000.00
TOTAL	\$499,602.00

Long Term rental of Road Grader (annual)	\$132,000.00
Long term rental of Back Hoe (annual)	\$57,000.00



ENTERPRISE FUNDS

ENTERPRISE FUNDS PURPOSE

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of expenses of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fees or charges.

	PARKS & RECREATION	APPROVED
Account		Budget 2023
4501	Houston/Willow Creek Parking	\$1,200.00
4502	Bear Paw Park	
4097	Donations Parks and Rec General	
	PARC Community Events Donations	
4503	Little Su Park & Camp Fees	\$10,000.00
4504	Dump Fees	\$1,400.00
4505	Wood Sales	
4506	Pavilion Rental	\$100.00
4321	Transfer From Parks Balance to Parks Co	\$3,920.00
4323	Bank Interest Income	\$7.00
	TOTAL REVENUE	\$16,627.00
PARKS & RECREATION EXPENDITURES		
5001	Salaries & Wages	\$8,835.00
5002	FICA Taxes	\$676.00
5003	ESC Taxes	\$88.00
5006	Health & Life Insurance	\$1,032.00
5007	Workers Comp	\$461.00
5202	Utilities Electric	\$300.00
5205	Solid Waste	\$1,100.00
5206	Building Repair & Maintenance	\$2,000.00
5211	Operating Expenses Other	\$50.00
5212	Advertising & Promotion	\$100.00
5213	Printing & Signage	\$100.00
	PARC Community Events Supplies	\$250.00
5301	Supplies	\$650.00
5302	Janitorial Supplies	\$200.00
5304	Equipment/ Gear Purchases	\$50.00
5401	Vehicle/Equipment/Repair/Maint	\$100.00
5402	Equipment Rental	\$500.00
5403	Vehicle Fuel	\$80.00
5503	Insurance Property	\$55.00
	TOTAL Expenses	\$16,627.00



FY2023 CAPITAL IMPROVEMENT PROGRAM	ESTIMATED VALUE	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
Admin/Facility							
Computer System Upgrade	\$9,858.00						
Technology Upgrades/Replacements Program	\$26,200.00						
Program narrative: to set up as a mechanism for the City of Houston to accumulate money needed to replace its technology equipment such as network servers, computers and other technology related equipment. Equipment is purchased and replaced according to the applicable replacement schedule for that type of equipment (usually 3-5 years). New Server for City Hall \$8,000.00 New Server Fire Dept \$7,000.00. New WatchGuard Router/Firewall for COH \$1,600.00. New 8 PC's \$9,600.00							
Public Works/Roads							
Houston Public Works Facility	\$750,000.00						
Design, engineer, and construct a public works and maintenance facility to move department equipment from outside and unsecured, to inside and secured in a minimum 4,000 sq. ft. structure. Facility will also be able to maintain city equipment, and will be equipped with office space and restroom facilities.							
Houston Schools Campus Pathways	\$1,200,000.00						
Engineer, design, and construct a separated pathway for pedestrians to safely travel to Houston school's campus away from roadway traffic. Trail 1 will connect the Parks Highway separated pathway to campus via Hawk Lane, and Trail 2 will connect Big Lake Road to Trail 1 via Kenlar Road.							
Road Grader	\$200,000.00						
This project is to Purchase/Lease a new road grader and related equipment: with the capabilities of ditching, wing blade and front plow attachments. <u>Justification:</u> This project will provide the capital to purchase a road grader with the capabilities of ditching and grading in the summer months and snow removal with the wing-blade and front v-plow for winter months.							
FY2023 CAPITAL IMPROVEMENT PROGRAM							
Dump Truck	\$30,000.00						
This project will provide the capital to put out a request for bid package for a Dump-truck/ Snow Plow/ Sander. There are dump-trucks on the market with: front plow, belly blade, wing blade and sander similar to the vehicles used by DOT. <u>Justification:</u> The majority of the roads in Houston are gravel and require regular up-keep. Currently the City does not have equipment capable of hauling our own gravel or towing a trailer of the size needed to carry the back-hoe or a dozer. With the snow removal capabilities in the winter and gravel hauling in the summer this is a vehicle second only in priority to a better road grader.							
Road Maintenance and Disaster Response Equipment	\$535,000.00						
Purchase/Lease and equip a D3 size Dozer with a 6-way blade and enclosed cab for road, parks, and city-owned real property maintenance (\$220,000). Purchase/Lease and equip a hydraulic dump truck for the traffic of gravel, debris, and other necessary product for road maintenance and material placement to slow road erosion in a flooding emergency at the Little Susitna River (\$260,000). Purchase/Lease a compactor to firm up roads after repairs (\$20,000). Purchase /Lease an equipment trailer compatible with the Dump Truck as the tow vehicle. Trailer will be for the transport of non-road drivable equipment to points of work in the City and to the shop for maintenance. (\$20,000) Purchase/Lease training for operators on all new equipment, and purchase/lease preventative maintenance supplies for the equipment (\$15,000). Equip for seasonal use for winter road maintenance and disaster mitigation.							
Cheri Lake Road	\$400,000.00						
Complete Cheri Lake Road reconstruction, paving, and intersection and drainage upgrades as identified in already-completed engineers plans, and expand to remainder of Cheri Lake Road.							
Equipment Trailer	\$15,000.00						
This project will provide the capital to put out a request for bid for an Equipment trailer. <u>Justification:</u> As the City is able to purchase heavy equipment for road maintenance we will require a trailer capable of moving that equipment from site to							
Parks & Campground							
Armstrong Road Little Susitna River Crossing (Other Non-Prioritized Project)	\$45,000.00						
Design of a two-lane bridge to link King Arthur Drive south of the Little Susitna River to Armstrong Road on the north side. The bridge would be upstream from the Parks highway bridge and provide a second route for public safety vehicles as well as increased connectivity for local residents. The City's Comprehensive Plan supports this project.							
Parks & Recreation Plan	\$45,000.00						

Create a report focused entirely on the recreational opportunities and weaknesses in the city to supplement the 2017 Houston Comprehensive Plan and coordinate the creation of a volunteer recreation department to support the city's trails and parks.							
Houston Willow Creek Sled Trailhead Phase II	\$250,000.00						
Improve trails accessed from the parking and "base camp" area, install 9-1-1 phones, mark all trails that originate at Zero Lake Road until their termination with a universal marking system so that users can identify their location if reporting an emergency, and improve the signage at the parking area to ensure visitors are aware of trail map and conditions.							
Restroom Upgrades	\$200,000.00						
Install one new and replace three dilapidated restroom facilities in public campgrounds and parks of Houston to provide access to safe, enclosed, ADA-compliant restroom facilities							
Bear Paw Lake ADA Activity Park	\$723,000.00						
Construct and open an activity-focused park at Bear Paw Lake on city-owned land at White Rabbit Road and King Arthur Drive. Park to include ADA-compliant playground and playsets, athletic areas, hiking trails, food distribution location for regular and emergency feeding situations, sitting benches, and interpretive signage. Broken down into smaller elements to accomplish the park as funding and progress permit.							
Non-Motorized Boat Launch at the End of Robin Hood	\$15,000.00						
Upgrade the existing Little Su River Access off the end of North Robin Hood Drive to a non-motorized boat landing. This landing would allow easy access for about a one hour river float to the access at the Parks Highway.							
FY2023 CAPITAL IMPROVEMENT PROGRAM		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Dog Park in Little Su Campground	\$5,000.00						
Complete the build of a fenced in dog park in the Little Su Campground. Utilized volunteer and donated work to complete the clearing for a fenced area for dogs to be off their leash. Most of the funding will be for fill and fencing.							
Public Safety/Fire Dept./Police							
Renovation of Station 9-1	\$374,000.00						
Repairs necessary to ensure structural stability and safety for Fire Station 9-1; including replacing doors and windows, removing disconnected wiring, installing a fire sprinkler system, fix electrical system to comply with law, paint interior, and repair pavement used for apparatus and landing emergency helicopters.							
Houston Ladder Truck Engine (Aerial)	\$975,000.00						
Purchase a new firefighting ladder truck to protect Houston Middle School, Houston High School, Alaska Railroad including the spur and industrial rail corridor under construction, and many large commercial businesses and strip malls, and to provide mutual aid assistance to neighboring communities that lack an aerial device.							
Emergency Dry Hydrants	\$50,000.00						
Heavy Rescue Truck	\$225,000.00						
Quick Attack Fire Engine 9-1	\$350,000.00						
Replacement Fire Engine 9-2	\$650,000.00						
Thermal Imaging Cameras	\$30,000.00						
This project will fund two full-size Thermal Imagers at around \$10,000 each, 10 Seek Thermal Imagers at around \$800 each, and shipping for all.							
Replacement Fire Tanker 9-2	\$500,000.00						
Firefighting Hose & Equipment	\$65,000.00						
This will upgrade all fire apparatus large diameter supply hose from 3 inch to 5 inch in accordance with industry standards and to improve consistency with our mutual aid partners at West Lakes Fire Department and Central Mat-Su Fire Department. All fill sites are already setup for 5 inch supply and all fire engines in the Mat-Su are set up for a 5 inch Storz connection intake. This upgrade will result in much faster water flow on fire scenes and a decreased occurrence of running out of water on scene. Additionally, this project will purchase sections of other sizes of hose (1.5", 1.75", and 2.5" needed to replace hoses lost due to hose test failure, damage, or attrition. This project will also purchase additional hand tools necessary to replace equipment lost to damage and attrition.							
Disaster Communication System	\$105,000.00						
Purchase and installation of emergency communication equipment for use during disasters, interagency activity, and off-road rescues. This will include \$20,000 for base radio station at each fire station, \$10,000 for a shortwave radio setup at each fire station and in radios for Rescue 921, and purchase of new pagers and portable notification and communication.							
Houston Fire Training Facility (Non-Prioritized Projects)	\$75,000.00						



Houston Intermodal Parking Lot (Non-Prioritized Projects)	\$175,000.00						
Houston Transfer Station (Non-Prioritized Projects)	\$450,000.00						
Fire Station 9-3 / Public Works Shared Facilities	\$2,500,000.00						
Code & Law Enforcement Services							
Houston Police Offices and Vehicle Storage	\$400,000.00						
Construct a building to house the headquarters for Houston Police Department with vehicle storage areas to secure city-owned vehicles and also provide secure storage of vehicles impounded for investigatory purposes. Will include both interior garage and exterior storage yard of impounded vehicles.							
Community Policing Supplies	\$15,000.00						
Purchase services, supplies, and equipment to support local neighborhood watch programs, including but not limited to training, signs, flashlights, high-visibility vests, road flares, and other equipment and accessories that empower the community to assist law enforcement personnel with the enforcement of local ordinances and other laws.							
Personnel Protective Equipment	\$75,000.00						
Purchase clothing designed to identify personnel as code or law enforcement officers, to provide a means for personnel to carry necessary equipment, and purchase clothing accessories designed to protect wearers from violent attacks. All PPE must be fitted and designed specifically for personnel.							
Hire Consulting Firm	\$20,000.00						
Patrol Vehicle	\$60,000.00						
Purchase a purpose-built vehicle capable of safely transporting code and law enforcement personnel to their duties and to permit safe patrols. Purchase training for operators on all new equipment, and purchase preventative maintenance supplies for the equipment.							
Other Items Non-Prioritized Projects							
City of Houston as a whole Natural Gas Distribution							
Utility Infrastructure Distribution		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
1. Morvro Lake Natural Gas:	\$400,000.00						
Project narrative: Successful distribution and delivery of natural gas to this area will create less community and regional pollution and, in most applications, using natural gas produces less of the following substances than oil, wood or coal: carbon dioxide (CO2). Ready availability of natural gas allows for substantial cost savings for households that use natural gas for heating, cooking and clothes drying rather than homes relying on electricity, oil, propane or purchased wood. Morvro Lake natural gas installation would benefit approximately 90 properties.							
2. Cheri Lake Natural Gas:	\$240,000.00						
Project narrative: Successful distribution and delivery of natural gas to this area will create less community and regional pollution and, in most applications, using natural gas produces less of the following substances than oil, wood or coal: carbon dioxide (CO2). Ready availability of natural gas allows for substantial cost savings for households that use natural gas for heating, cooking and clothes drying rather than homes relying on electricity, oil, propane or purchased wood. Cheri Lake natural gas installation would benefit a minimum of 21 properties.							
3. Enchanted Forest Natural Gas:	\$85,000.00						
Project narrative: Successful distribution and delivery of natural gas to this area will create less community and regional pollution and, in most applications, using natural gas produces less of the following substances than oil, wood or coal: carbon dioxide (CO2). Ready availability of natural gas allows for substantial cost savings for households that use natural gas for heating, cooking and clothes drying rather than homes relying on electricity, oil, propane or purchased wood. Enchanted Forest natural gas installation would benefit approximately 50 properties.							
FY2023 CAPITAL FUND BUDGET							
Cell Tower Lease	\$6,900.00						
McKee Lease	\$2,400.00						
Visitor Center Lease	\$1,200.00						
1% Sales Tax (Variable) Police Department	\$15,000.00						
Interest Income (Variable)	\$100.00						
Office 9-1 Lease (Pending)	\$0.00						

Wildbird Lease	\$100.00						
Land Property & Facility Sale - Cap	\$0.00						
	\$25,700.00						
Ford F-250	\$10,082.16						
Ford F-450 Plower/Sander	\$8,888.64						
CB Backhoe	\$0.00						
Advertising & Promotion	\$100.00						
	\$19,070.80						



Budget Summary

Introduction

The Matanuska-Susitna Borough has adopted a budget that maintains necessary services while implementing significant cuts in areawide operations and capital. The Borough continues to face unprecedented financial challenges, including the drastic reduction in contributions from the State of Alaska to local government. We must balance building infrastructure and providing essential services while maintaining a healthy financial condition. As in prior years, this budget follows our sound fiscal management policies in accordance with Borough Code. This includes a reserve which has been established for the minimum fund balance. The minimum is \$25,000,000. Adherence to the borough's fiscal policies, approved in code in 2003 and amended in 2014, improves the borough's ability to finance long term projects such as schools, public safety buildings and recreational projects at the lowest possible interest cost. This also will assist in maintaining our current bond rating. Our current published rating for Standard & Poor's was affirmed at AA+ following a meeting between Borough Finance and the agency this past November. Additionally, Fitch Ratings affirmed our rating of AA.

The approved comprehensive fiscal year 2023 annual budget is presented in nine major sections: Overview, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, Debt Service Funds, Capital Projects/Grant/Match Funds, Internal Service Funds and Other Information. The Overview Section includes the mill levies adopted for fiscal year 2023, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2021, 2022 and 2023 and personnel comparisons for the current year and prior years. The General Fund section contains the information relating to the areawide fund (i.e., general government operations), such as administration, planning, ambulance service and finance. The Special Revenue Funds section includes the nonareawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and the educational fund.

The borough operates two proprietary funds, the Solid Waste Enterprise Fund and the Port Enterprise Fund. Solid Waste operates all activities related to the borough's sanitary landfill. The Port Enterprise operates all activities related to Port MacKenzie.

An enterprise fund can be used to report an activity for which a fee is charged to external users for goods or services. For each of these two referenced operations, the use of an enterprise fund will more clearly identify

the financial condition of the respective operation. Additionally, should any of these operations have a need to issue revenue bonds in the future an enterprise fund would be required.

The Debt Service Fund section contains nine separate funds. This includes the debt service for construction of school facilities, the Central Mat-Su and West Lakes Public Safety Buildings, the parks and recreation bond projects, Transportation System Bonds and the debt service for the Animal Care Facility. A fund for the Fireweed Building was established in fiscal year 2018 and with this budget is paid in full

The capital projects/grants/pass-through section includes capital projects for indoor/outdoor recreation, repair and upgrade of borough facilities, infrastructure, emergency services and road projects. Additionally, it includes funds for matching grants and grants to other entities. Finally, the capital budget includes funds for the City of Wasilla, My House and various Information Technology, Planning, and Animal Care Projects.

The Internal Service Funds section contains the information related to the low cost loans available to the service areas. New this fiscal year is the establishment of an internal service fund to provide financing to local improvement districts.

Also included is an Appendix with detailed personnel data by fund, department, and division, as well as statistical and supplementary information. This includes information related to assessed property values, top Mat-Su tax payers, and economic and demographic data. Additionally, a Chart of Accounts and Glossary of key terms are included.

The borough exercises the following areawide powers: property assessment and collection of taxes, planning and zoning, parks and recreation, emergency medical service and historic preservation. In addition to general borough activities, the Assembly approves the total annual school budget, levies the necessary taxes and approves the borrowing of money and the issuance of bonds for the borough as well as school construction projects. Therefore, the budget of the school district is included in the borough's comprehensive budget as a component unit. The school district's operating budget is to be delivered to the Mayor, Assembly and Borough Manager before April 1 of each year. The School Board approved their proposed operating budget on March 16, 2022.

The borough exercises the following nonareawide powers: solid waste, libraries, septage disposal, animal control and economic development. The borough is responsible for 29 active service areas (flood, water,

fire, roads and erosion control). Service area boards of supervisors are appointed by the Assembly to make recommendations to the Manager and Assembly on certain matters that affect each service area. This comprehensive budget includes the budget detail for these service areas.

Goals and Objectives

The 2023 goals for the Matanuska-Susitna Borough is process improvement and infrastructure building for the benefit of all Borough residents. The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. We are currently sitting at a population greater than 107,305. We are the second largest community in Alaska. The Matanuska-Susitna Borough is working to improve our areas of service and infrastructure to support our continual growth into the next decade.

The Matanuska-Susitna Borough Assembly has kept tight control over the annual property tax levy. In the past the grant allocations for infrastructure improvements coupled with new non-property tax revenue (tobacco tax increase), and limited spending of cash reserves has permitted the Borough to move

forward to accomplish their short term mission. The priorities established by the Matanuska-Susitna Borough Assembly have been consistent for the past six budget cycles.

Timetable

On April 19, 2022 the Borough Manager introduced the proposed budget to the Assembly and the Public. Public hearings were held by the Assembly on the proposed fiscal year 2023 budget on April 26th, April 28th, and May 4th.. The Assembly held deliberations on the proposed budget on May 12th and the proposed budget as amended was adopted as amended on May 24, 2022.

This budget as now approved may subsequently be amended at the request of a Department Director for an amendment within a department and within a fund. Such an amendment requires the approval of the Manager. If funds are to be transferred from a certain fund to a capital project fund or unassigned fund balance needs to be appropriated into a budget, approval of the Assembly is required. See the Budget Process section of this document for more details on budget amendments.

Major Assembly Amendments to the Manager's Proposed Budget

Budget deliberations for the fiscal year 2023 Manager Proposed Budget resulted in nine amendments. The various amendments proposed and approved by the Assembly are detailed below.

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 8.901 mills and the nonareawide fund was approved at a rate of .392 mills. In addition to the amendments to these mill levies, the following summarizes the other major amendments to the Manager's Proposed Budget:

Assembly Amendments to Proposed Budget:

1. A decrease in the Areawide Mill Rate of .109 by reducing the education operating transfer in Areawide and Education Operating by \$1,311,952.
2. A decrease in the Areawide Mill Rate of .136 by reducing the Areawide Transfer to Debt Service-School by \$1,628,560 and decrease in transfer to Debt Service - Schools of \$2,680,279 to increase 2021 Transportation Capital Project.
3. A decrease in the Areawide Mill Rate of .069 by increasing Areawide Revenues from Marijuana tax by \$340,000, and by increasing Areawide Revenues from Tobacco Excise Taxes by \$490,000.
4. A decrease in the Areawide Mill Rate of .084 by reducing the Areawide fund balance by \$1,000,000.
5. Reappropriation of \$300,000 from Project 47031, Jonesville Public Use Area Project, to Land Management capital projects and \$50,000 from Areawide fund balance for Skeetawk Ski Area Development.
6. Reduce fund balance by \$579,929 and increase Capital Projects 2021 Transportation package.

Minimum Fund Balance

Reflected in this budget is the continued funding of a minimum reservation of the areawide fund balance, originally established in fiscal year 2003. The reservation had equated to 25% of the budgeted expenditures of the operating funds. In fiscal year 2015, the Assembly passed a proposal to decrease the amount to 22.2% of the operating expenditures of the fiscal year 2015 budget, excluding the operating budgeted expenditures of the school district. In the fiscal year 2016 budget the Assembly passed a proposal to decrease the minimum fund balance reservation to the lesser of 22.2% of the operating expenditures of the borough or \$25,000,000. This reservation remains in effect.



Fiscal Year 2023 Assembly Adopted Comprehensive Budget: A budget that provides for necessary services, funding for education, debt service for schools, emergency services, parks and recreation, transportation systems and an animal care facility, capital for paving roads and other projects, matching funds for various grants and maintenance of the minimum fund balance reserve.

Overview

The fiscal year 2023 assembly adopted comprehensive budget is approximately \$9.1 million more than the 2022 adopted budget. Capital increased by \$6.6 million. Additionally, Education decreased \$2.9 million and General Government increased \$1.2 million.

The adopted comprehensive budget for fiscal year 2023 totals \$433,350,213. Included in this total is \$258.55 million for school operations, \$31.95 million for debt service, \$60.04 million for borough operations, \$15.44 million for fire service area operations, \$17.70 million for road service area operations, \$11.35 million for the Solid Waste and Port enterprise operations, \$35.63 million for capital projects, and \$2.68 million for other service areas and E-911 operations. There are two major funds, Education-Operating and Areawide, which are discussed in detail below.

The major sources of revenues in various funds were from property taxes. A revenue commentary section is included in each fund section which states the mill rate on which property taxes were based. The only exception is the Education Fund. The major source of revenues in that fund is from the State of Alaska. The amount is based on projected student enrollment.

There were funds in which the fund balance increased or decreased by 10% or more. Those funds and a description of the increase or decrease are as follows:

Fund Balance with a Change of 10% Increase/Decrease			
Fund	Estimated Fund Balance, after Reserves, As of June 30, 2022	Estimated Fund Balance As of June 30, 2023	Description
Areawide / General Fund	\$30,730,230	\$85,961	Decrease is a result of expenditures exceeding budgeted revenues and utilization of the unassigned fund balance.
Aggregate Non-Major Funds	\$54,961,610	\$37,990,668	Decrease is the result of increased expenditures exceeding budgeted revenues and utilization of the fund balances.

Table 1: Fund balance changes of 10%

School Support Provided by the Borough

The major component of the comprehensive budget is the school district operating budget and related expenditures. The borough's local contribution to the school district is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district which consists of state aid, required local contribution and eligible federal impact aid. The required minimum local contribution is based upon the full and true value of property in the borough as determined by the Department of Commerce, Community and Economic Development as of September 24, 2021. For fiscal year 2023 the required contribution was \$36,177,500.

The School Administration delivered their budget to the Borough Manager on April 1st. In fiscal year 2022 the district received local funding from the Borough in the amount of \$65,841,806. The local contribution to education included in this budget is \$70,696,614.

In addition to the direct contribution to the school district for local effort, \$25,122,121 must be provided for school debt service. It is anticipated that the Borough will receive the full debt service reimbursement from the State of

Mill Rate Equivalents – School Debt		
Description	Amount	Mill Rate Equivalent
School debt service	\$25,122,121	2.103
State reimbursement	17,257,374	1.445
Local portion of non-reimbursed school debt	\$7,864,747	0.658

Table 2: School Debt and Mill Rate Equivalents

Alaska on school related construction in the amount of \$17,257,374. The taxpayers will bear the remaining amount of the school debt service in fiscal year 2023. The increase in the mill rate associated with the unreimbursed debt service is approximately 0.658 mills.

The approved fiscal year 2023 school budget is \$258,548,743. Student enrollment for fiscal year 2023 has been projected at 19,333. This represents a projected increase of 447 students from the official count in fiscal year 2022.

The following tables identify the source of funding for school operations and mill rate equivalent for the local portion of the debt service for school construction and improvements.

	School Support				
	Federal	State	Local	Borough	Total
Operate Schools	\$2,011,066	\$184,825,263	\$1,015,800	\$70,696,614	\$258,548,743
Debt Service	\$-	\$-	\$-	\$20,813,282	\$20,813,282
Total	\$2,011,066	\$184,825,263	\$1,015,800	\$91,509,896	\$279,362,025

Table 3: School Support

Taxes

In this budget, taxes include the current year tax levy on real and personal property, the collection of delinquent real and personal property taxes, vehicle taxes collected for the borough by the state's Division of Motor Vehicles and penalties and interest on delinquent taxes. Also included in this category is the excise tax on cigarette and tobacco products. The assembly adopted 2023 budget shows an increase of approximately \$3,874,000 in total taxes. This relates to an increase in assessed property values in the borough.

Overall the borough experienced an increase in assessed value of approximately 9.3 percent. This increase in assessed value is namely due to the new residences and commercial buildings that were constructed over the past year and a reevaluation of residential and recreational and commercial properties. Regarding new construction, while the volume of new construction has declined, new construction of both residential and commercial has continued. The following table illustrates the units built and value of both commercial and residential construction over the last several years, including the most recent year.

Calendar Year	Commercial & Residential Construction Value			
	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
2009	775	114,754,139	36	45,761,861
2010	547	86,668,220	37	19,010,480
2011	328	55,930,941	25	20,802,400
2012	447	80,165,700	70	33,097,400
2013	433	84,882,500	74	26,028,308
2014	475	99,735,100	101	39,675,000
2015	590	123,732,800	211	99,256,100
2016	542	120,329,500	252	104,608,300
2017	533	112,393,300	250	89,565,700
2018	629	124,037,900	235	79,831,600
2019	547	103,283,600	142	99,825,710
2020	658	119,446,000	148	73,036,950
2021	602	116,471,600	101	51,657,728
2022	671	164,221,700	80	30,467,300

Table 4: Commercial & Residential Construction Value



Senior Citizen and Disabled Veteran Exemption

Alaska Statutes mandate that properties meeting certain criteria are exempt from local taxation. The state was then to reimburse the municipality for those lost revenues. Unfortunately, this has become an unfunded mandate. The state is no longer funding an appropriation for reimbursement to the municipalities for this mandate. The financial implications of the mandate are compounded as increasing numbers of properties qualify for exemption. Over the last three fiscal years, assessed valuations for these properties increased by \$311 million, resulting in the entitlement illustrated in Table 5. If the state had fully funded this mandated program, the Assembly could reduce the areawide mill rate by 1.45 mills from the approved level of 8.901 mills to 7.451 mills. Additionally, mill rates in the nonareawide fund and the service areas could be reduced.

Fiscal Year	Entitlement	State Reimbursement	Unfunded State Mandate
1990	\$746,941	\$220,216	\$526,725
1995	2,246,435	154,750	2,091,685
2000	3,157,014	-	3,157,014
2011	7,926,134	-	7,926,134
2012	8,480,927	-	8,480,927
2013	9,005,861	-	9,005,861
2014	9,094,522	-	9,094,522
2015	10,105,248	-	10,105,248
2016	11,338,646	-	11,338,646
2017	12,212,180	-	12,212,180
2018	13,589,947	-	13,589,947
2019	14,943,337	-	14,943,337
2020	16,182,950	-	16,182,950
2021	17,077,020	-	17,077,020
2022	17,558,000	-	17,558,000
2023	17,379,400	-	17,379,400

Table 5: Unfunded State Mandate – Tax Exemption

Changes to the Operating Budget

The Matanuska-Susitna Borough is still the fastest growing area of the State. This budget was prepared with the goal of addressing critical issues and providing better quality of service to our residents. In addition to increased funding for debt service, education, and transportation systems, the assembly approved projects that improve efficiency and/or effectiveness as set forth by the departmental goals and objectives. Those goals and objectives are discussed below following the section on Revenues.

Regarding the increased funds for debt service, Borough Code mandates the total debt cannot exceed 7% of Assessed Value. Current debt plus anticipated debt issuance in fiscal year 2023 (\$219,460,000) is far below that mandated level of \$851,261,611.

Fund 100: Areawide Revenues and Operations

The majority of the Revenues in the areawide Fund are from taxes. The mill rate for the areawide Fund was amended and subsequently approved at 8.901 mills. These taxes predominately fund Education. Table 6 identifies the funding allocation of the mill rate.

Funding Allocation	Millage
Contribution to Education	5.917 mills
Net debt service on education bonds	0.658 mills
Net debt service on all other bonds	0.375 mills
Borough Operations and Capital	1.951 mills
Total	8.901 mills

Table 6: Funding Allocation of the FY 2023 Mill Rate

Overall the general fund expenditures and transfers decreased by \$5.6 million from the revised fiscal year 2022 budget. In preparing this budget, the new programs or projects that were added were those that would assist in enhancing the quality of life for our residents.

Expenditures were increased to meet the school funding calculation as well as the unfunded portion of school construction bond debt service. Additionally, funds were approved to meet the specific goals of each department, detailed in the Departmental Presentation area of the budget document.

Changes to the Capital Budget

Approved in the capital projects/grant budget was \$500,000 in matching funds for Fish Passage Grants and \$150,000 for Human Services Grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. These funds will provide a match for grants as approved by the Assembly through adoption of a Resolution.

Besides funds for matching grants, \$300,000 was approved for various building upgrades. \$1,150,000 for various Emergency Services projects such as ambulance replacement/refurbishment, command and fleet vehicles, and telecommunication. \$723,000 was approved for information service network refresh, workstation life cycle refreshing, eCommerce upgrades and improvements, aerial imagery and LiDAR, and firewall replacement projects for Information Technology.

On June 4, 2019 Ordinance 19-034 was approved. This ordinance changed the allocation of vehicle taxes, eliminated the reserve, and created a bridge and railroad crossing major maintenance and dust control capital project for the excess funds. \$598,030 was appropriated into the project.

Lastly, \$11,140,208 has been approved for grants to the City of Wasilla, GWCC Tourism Support, Mat-Su Convention & Visitors Bureau, parks and recreation improvements, public works projects, and for tourism related infrastructure.

Fund 200: Nonareawide

Overall expenditures in the nonareawide fund decreased approximately \$291,146 as compared to fiscal year 2022. Animal Care requested capital in the amount of \$675,000 for updates to their HVAC system and long-term deferred repair and maintenance of the shelter facilities. Community Development requested \$112,000 for deferred maintenance and improvements to the Sutton Library. Public Works requested \$25,000 for energy saving improvements in the nonareawide locations.

Fund 202: Enhanced-911

Within this budget, the Enhanced 911 fee was set at \$1.25 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the borough. The approval of this fee is part of the budget ordinance. The budgeted expenditures are as recommended by the Advisory Board. The Board consists of a representative from the borough, the Cities of Palmer, Wasilla and Houston and the Alaska State Troopers.

Fund 203: Land Management Operations

The budget for the land management fund shows an overall increase of \$276,172 for operations.

Fire Service Area Operations

Regarding Capital, Central Mat-Su proposed \$3,985,000 for the purchase of various response equipment, land purchase for station 5-2, firefighting chemicals and command and support vehicle replacements. West Lakes proposed \$475,000 in capital. This is for the purchase of land for a new fire station, security cameras, and improvements to station 8-2.

Butte requested \$100,000 for a new brush truck.. Caswell requested \$40,000 for new turncoats and pants. Willow requested \$190,000 for various station improvements and security enhancements as well as new personal protective equipment and gear. Greater Palmer has requested \$1,445,000 in capital for station remodels, property acquisition for fire stations, and apparatus with various equipment. Talkeetna Fire Service Area requested \$215,000 for a vac truck and a generator for storage buildings. Lastly, Sutton Fire Service Area has requested \$130,000 for Station repairs and maintenance as well as updated protective equipment and clothing.

Road Service Area Operations

Included in the road service area budgets are not only their operating budgets but also monies for their capital projects. In prior years, a separate ordinance had been brought to the Assembly to appropriate monies from the individual service areas for various capital projects. In this budget, we have incorporated the transfer for capital projects within the budget. The specific projects were identified and prioritized in Assembly Memorandum 22-011 approved by the Assembly on February 15, 2022.

Other Service Areas

The other service areas are status quo with the exception of Talkeetna Water and Sewer which saw an increase in their budget of \$177,399. Additionally, there is a \$225,000 in capital for a generator and a vac-truck.

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of Solid Waste operations and whether fees are sufficient to cover expenses of operation. The budget increased \$795,586 from fiscal year 2022.

Regarding capital, \$2,586,000 is being requested for various projects including an entrance road and facility improvements, gas well installation, operation building replacement, waste container replacement and a well and pumping station.

Port Enterprise Fund

The Port Enterprise Fund was created in fiscal year 2005. This was created for several purposes. By segregating this in an Enterprise Fund, the true cost of the Port operation will clearly be apparent. Additionally, this addresses the Port Commission's request of segregating revenues from Port Operations from those revenues of all other operations.

This is an operation where fees are charged to external users. Unfortunately, the Port has not experienced the revenues expected. As such, in accordance with direction from our auditors, the Port Enterprise Fund operations will be paid by the General Fund through a transfer to the Port Enterprise Fund. The transfer is for operational expenses (less depreciations) plus the interest payment on the debt. Additionally, assembly members have requested to see a trend in the reduction of the deficit. There are not any capital requests for the port and its operating budget decreased \$866,093 from fiscal year 2022.

Personnel

There are five new positions in this budget. Department of Emergency Services (DES) requested a rescue coordinator and a fire chief for Butte FSA. Solid Waste requested one new Utility Worker. Community Development requested a Parks and Trail Technician and the Borough Clerk requested a position in elections. It is important to note; the Matanuska-Susitna Borough has one employee for every 279 residents. A higher ratio than any other Municipality in the State.

Fiscal Year 2023 Budget Highlights

There are several important items that should be noted relative to this budget for the next fiscal year. First, mill levies for areawide, nonareawide and all service areas but two were decreased from last year. Second, we strived to provide funds to leverage additional grant funds, increase school funding and move forward with the 2021 transportation package. Third, it was also the intent with this budget to align the Borough expenditure with shrinking state resources without impacting services. That was accomplished through the adherence to the financial policies which included the maintenance of the minimum fund balance.

Services provided by our local government affect the quality of life of people living in the area served by the government. In our borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$261.4 million (67 percent of the comprehensive budget) spent on education and education related expenditures including debt service for school facilities, these other services are key elements in the borough's contribution toward the quality of life afforded to the residents of the Matanuska-Susitna Borough. It is our goal to supply these services, along with the general government functions to administer these programs, in the most effective means possible so that the residents of the borough feel that their tax dollars are well invested.

Acknowledgements

We would like to give credit to the borough employees who participated in the preparation and development of this budget. The department heads and their staff have worked hard to develop departmental budgets which complied with the Borough Manager's budget message to reduce funds for operations. This has been a very difficult task. Many thanks also go to the employees of the Budget & Revenue Division, Lyndsey Brisard and Lesley Norris for the hours they have put in either working on or preparing this document. As always, we are available to assist you in reviewing and evaluating this budget. To review a copy of this budget online, visit www.matsugov.us, Transparency, Borough Budgets, 2023 Budget.

The Budget Process

Budget Preparation

The budget process began in January with a meeting by the Manager with all department heads. The Manager delivered his budget message and a projection for the coming year, considering the economy and the legislature. The Manager outlined his general budget policies and goals at that time. Additionally, budget preparation packets were distributed to the departments along with their personnel sheets. Individual Department meetings were held with division managers and other persons involved in the preparation of the departmental budgets. The Finance Director outlined her expectations on how and when the budget preparation schedules are to be completed through the manager's memorandum.

The detailed departmental budgets were input into the computerized budgeting system by the respective departments. The resulting computer reports were then routed to the department heads for their review. As the manager makes changes to the department's approved budget, his recommendations are entered into the computerized budget system and shown as the "manager approved" column in the preliminary budget document. The borough assembly makes the final adjustments to the budget, and the final budget amounts will appear in the "assembly approved" column of the final budget document.

Legal Level of Budgetary Control

The legal level of budgetary control defines the lowest level of budgetary detail at which resources may not be reassigned without approval of the Assembly. For the Matanuska-Susitna Borough, the legal level of budgetary control shall be expenditures for each department for each fund for which a budget is required. See the Budget Amendment section for details on the amendment process.

Estimated Revenues

Developing the budget for estimated revenues is a dynamic process. The preliminary revenue

projections may change due to the fact that several of the revenues of the borough depend on events that may not occur until after the preliminary budget is published. Examples of these events are the actions of The Alaska State Legislature regarding the setting of funding levels for local governments and the fact that the assessment roll is not finalized until May 31st. The state legislature meets to deliberate on the state budget at the same time that the borough budget is developed. As the state budget solidifies, adjustments are made to the borough estimates. The School Board is required by MSB 3.04.020(B) to formally present the school budget for the following school year, including its request for local effort, to the Borough Assembly by March 31st. Within 30 days after receipt of the school budget, the assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. This was completed through the approval of the Resolution for Minimum Funding for the District on April 19, 2022. By May 31st, the assembly must appropriate the amount to be made available from local sources. Fine tuning of the budget, both in terms of estimated revenues and appropriations, occurs as the final budget is deliberated and passed by the assembly.

The preliminary budget document was provided to the assembly on April 19th, 2022. The preliminary budget document included all funds for which budgets were to be set. This allowed the Assembly to see the entire borough spending plan, including service areas, at the same time they are considering the school district budget.

Public Involvement and Budget Adoption

In the case of the Fiscal Year 2023 budget, Public Hearings were held on April 26th, 28th and May 2nd. Deliberations will be held May 4th, May 10th and on May 12th. The Fiscal Year 2023 budget was adopted on May 24, 2022.



The Budget Process – Budget Calendar Fiscal Year 2023

Date	Budget Activity / Deadline
November 30, 2021	New, not currently classified position requests are submitted to the Manager, Human Resources and Finance by November 30th for classification.
December 10, 2021	Capital Project Nominations are submitted to the Public Works Director.
January 5, 2022	Budget system is activated and directions are distributed to Directors with personnel planning sheets.
January 18, 2022	Preliminary Tax Roll is completed.
Week of January 25, 2022	Assessment notices are mailed.
January 28-February 6, 2022	Appeal period.
January 27, 2022	Revised capital requests, including justifications, are submitted to the Finance Director.
January 27, 2022	New positions, personnel change requests, and justifications for new positions are submitted to the Manager and Finance Director.
January 31, 2022	Local education funding allocation is calculated as of January 31, 2022 and provided to the Borough Manager.
February 1, 2022	School district is notified of local contribution amount.
February 3, 2022	Revised salary personnel worksheets noting overtime, temporary, and on-call employee wage requests are returned to the Budget & Revenue Manager.
February 3, 2022	Full listing of requested positions is submitted to Finance by the Borough Manager.
Week of February 7, 2022	Salary and benefit data is reviewed and entered into the budget system by the Revenue & Budget division. Personnel budget worksheets are provided to Directors for review.
February 14, 2022	Update tax revenues following preliminary completion of tax roll.
Week of February 14, 2022	Final divisional budgets to be reviewed and updated accordingly by department heads. Submit detailed description of requests for training, travel, professional services, other contractual, furnishings, and equipment to the Budget & Revenue Manager.
February 18, 2022	Budget system is closed for input at 5:00pm.
February 18, 2022	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 25, 2022	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
Week of March 1, 2022	Assessor prepares revised tax roll following the appeal period.
To Be Determined	Joint meeting with the Assembly and School Board
March 18, 2022	Final millrates for RSAs, FSAs, and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 28, 2022 - April 4, 2022	Finalization of Borough Manager's fiscal year 2023 proposed budget and completion of final modifications.
March 30, 2022	School district to deliver their budget to Borough.
Week of April 4, 2022	Prepare minimum funding resolution.
April 7, 2022	Special Meeting: Department Budget Presentations
April 19, 2022	State Legislative Session ends.
April 19, 2022	Introduction of Manager's proposed fiscal year 2023 budget.
April 26, 2022	Special Meeting: 1st Budget Public Hearing
April 28, 2022	Special Meeting: 2nd Budget Public Hearing
May 2, 2022	Special Meeting: 3rd Budget Public Hearing
May 4, 2022	Special Meeting: Budget deliberations and possible adoption
May 10, 2022	Special Meeting: Budget deliberations and possible adoption
May 12, 2022	Special Meeting: Budget deliberations and possible adoption
May 12, 2022	Reconsideration Filed
May 24, 2022	Reconsidered and Adoption

..... The Budget Process – Process for Budget Amendments

Budget Amendments

To amend the budget after it has been established, the Assembly may transfer appropriations between major classifications of departments by resolution; however, transfer of appropriations between funds must be done by ordinance. The Borough Manager has the authority to transfer amounts within a department.

Supplemental appropriations, except emergency appropriations, may be made by ordinance only after public hearings and Assembly approval has taken place. Emergency appropriations may be done by Assembly ordinance without a public hearing, but are only effective for 60 days. Extensions of such appropriations must go through the public hearing process.

Transfer of Budgeted Funds Within a Department or Service Area Fund



Increase of Overall Department or Service Area Fund





Description of the Budget Document

Basis of Budgeting and Accounting

Budgets for the General Fund, Special Revenue Funds and other funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) in the United States of America. The Borough's budget is prepared using the same basis of accounting used in the preparation of the Comprehensive Annual Financial Report (CAFR). Proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

When preparing the Borough's budget for governmental funds, a current financial resources measurement focus and the modified accrual basis of accounting are used. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Borough considers revenues to be available if they are collected within 60 days after year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to accrued leave are recorded only to the extent they have matured.

Property and other taxes, charges for services, and interest associated with the current fiscal period are all susceptible to accrual and are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Budget Document Description

The budget document itself is divided into several sections. The first section of the budget is the Introduction Section, which includes the Transmittal Letter, Budget Awards, Budget Ordinances for the Borough and the Cities, the 2023 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 22-022 appropriated monies from the central treasury and established the rate of levy for

all Borough Operating Funds, Enterprise Funds and Capital Funds for fiscal year 2023. The ordinance also appropriated monies from the central treasury for the Education

Operating Fund and established the rate of levy for all Operating Funds. Additionally, it set the surcharge for the wireline and wireless Enhanced 911 systems for the period beginning July 1, 2022 through June 30, 2023.

The next section is the overview. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the borough without having to sift through the many pages of detailed information. This section includes a summary of Mill Rates, Beginning and Ending Fund Balances, Revenues, Expenditures and Transfers, as well as a personnel summary.

Following the overview are sections for each type of fund, beginning with the general fund (areawide fund) and followed by special revenue funds, enterprise funds, debt service funds, capital projects fund and internal service funds. Each section provides detailed information on revenues and expenditures for each fund within the fund type. There are also pages detailing the expenditures by account number. Expenditure information includes the actual 2021 expenditures, the 2022 expenditures as amended, and 2023 approved.

Non-areawide, Land Management, Enhanced 911, Education and Service Area budgets are found in the special revenue section. All special revenue funds are summarized on the first page of their respective section and are followed by budget pages similar to the department budgets described above.

Following the Nonareawide Fund are specific sections for the Solid Waste Enterprise Fund, Port Enterprise Fund and Debt Service Funds. The revolving loan funds are in the Internal Service Funds section. Within the Appendix, the reader will find 2023 approved positions, a history and economic profile of the Matanuska-Susitna Borough, property tax and assessed value information, as well as a glossary and chart of accounts.

Fund Balance and Governmental Funds

Fund Balances

Fund balance refers to the difference between current financial assets and liabilities reported in a governmental fund. Since all related assets and liabilities are not reported for governmental funds, fund balance is considered more of a liquidity measure than a net worth measure. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness. Fund balance is also important to guard against unanticipated events that would adversely affect the financial condition of the Borough and jeopardize the continuation of necessary public services.

The Borough applies the provisions of GASB (Governmental Accounting Standards Board) Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. There are five types of fund balance:

The Borough has established the following reserves:

	Actual FY2021	Estimated FY2022	Estimated FY2023
Minimum Fund Balance	\$25,000,000	\$25,000,000	\$25,000,000
Self-Insurance	500,000	500,000	1,000,000
Compensated Absences	250,000	250,000	250,000
Assembly Project	25,217	25,217	25,217
Major Repairs and Renovations	200,000	1,000,000	1,000,000
Capital	500,000	1,000,000	1,000,000
Emergency Response	1,250,000	1,250,000	1,250,000
Paving Projects & Calcium Chloride	2,559,319	-	-
Total Reserves	\$30,284,536	\$29,025,217	\$29,525,217

Table 2: Borough Reserves

Proprietary Funds - Working Capital

Working capital refers to the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity. Credit rating agencies consider the availability of working capital in their evaluations of a local government's creditworthiness. Working capital is also important in mitigating unanticipated events and ensuring stable services and fees.

Proprietary Funds - Net Assets

Net assets refer to the difference between assets and liabilities reported in a proprietary fund, and may be considered a measure of net worth. There are two types of net assets:

Restricted

1. *Nonspendable* (inherently nonspendable) – resources that cannot be spent because of form (e.g. inventory, prepaid items) or because they must be maintained intact.
2. *Restricted* (externally enforceable limitations) – resources with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.

Unrestricted

1. *Committed* (self-imposed limitations) – resources whose use is constrained by limitations that the governing body has imposed and remains binding until removed in the same manner.
2. *Assigned* (limitation resulting from intended use) – resources whose use is constrained by a body or official designated by the governing body.
3. *Unassigned* – resources that are not nonspendable, restricted, committed or assigned to a specific purpose.

1. *Restricted* – funds committed for identified purposes or legally required to be segregated; not available to liquidate liabilities of the current period (e.g. debt service, impact fees).
2. *Unrestricted* – funds not required to be on hand and have not been identified for a particular purpose; available for capital projects or to balance the budget; the measure of financial health for an enterprise fund.

Financial Policies and Procedures Policy Overview

The fiscal philosophy of the borough incorporates the concept that the taxpayers in different areas or taxing districts pay only for those services which they receive. The borough form of government is designed to provide maximum local self-government with a



minimum of local governmental units and to prevent duplication of tax-levying jurisdictions.

In Alaska, the borough is a political subdivision of the state which corresponds generally to a county in other states.

The Matanuska-Susitna Borough's financial policies set forth the basic framework for the overall fiscal management of the borough. The established long-range policies regarding financial management take a conservative approach on forecasting revenues due to the uncertainty of revenue sources, particularly state revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain financial stability.

Borough Government

The Matanuska-Susitna Borough was incorporated as a second class borough on January 1, 1964. Alaska State law mandates that second class boroughs must provide certain services on an areawide basis to all taxpayers. These include property assessment, tax collection, education and planning. All other services must be voted on and approved by those taxpayers who are to receive the services. This gives the taxpayers control over the type and level of service for which they are willing to pay. The Matanuska-Susitna Borough governmental unit is charged with providing a full range of community services that include fire service, emergency medical service, road maintenance and construction, planning and zoning, solid waste disposal, assessment and collection of property taxes. Funding for the borough, by order of importance, is provided from state revenue, property tax, federal revenue, interest earnings and other sources.

Financial Policies and Procedures

The assembly has the responsibility to set the budget and establish mill rates of the borough and the service areas. Additionally, they establish the amount of the Local Contribution to Education. The school district is governed by an elected school board. The service areas have appointed advisory boards. The general government operations of the borough are currently carried out through a borough manager, attorney, clerk and seven department directors in the areas of emergency services, finance, planning and land use, public works, community development, information technology and capital projects. The borough has complete responsibility for the levy and collection of taxes supporting all of these entities, as well as providing administrative support for the service areas.

The following policies assist in the decision-making process of the Matanuska-Susitna Borough Assembly:

- Prudent budgeting and effective budgetary control
- Efficient safeguarding of borough assets
- Debt administration procedures that include the scheduling of bond payments spread over the life of the issue, producing a total debt service schedule that is manageable
- Maintenance of a sound investment policy of borough monies
- Striving to maintain the best possible rating on bonds

Encumbrance Accounting and Unspent Budget

Formal budgetary integration is employed as a management control device during the year for the areawide fund, special revenue funds and capital projects funds through the use of an encumbrance accounting system. Under this system, purchase orders, contracts and other forms of legal commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. At year end all encumbrances lapse with the exception of capital funds. The budgetary basis is the same as the Generally Accepted Accounting Principles (GAAP) basis, where encumbrances outstanding at year end in Capital Funds are not treated as expenditures but as reservations of fund balance.

Established Reserves and Targets

This budget follows the sound fiscal management policies adopted in prior years. This includes a reservation to establish a minimum \$25,000,000 fund balance. Additionally, policies previously adopted

have allowed for four other reservations. One is for a reserve account within the areawide fund to cover unanticipated expenditures resulting from natural or human caused disaster response expenses. The reserve can only be expended after the issuance of the formal declaration of emergency. Also within the areawide fund a reserve is allowed for one-time capital expenditures or site acquisition costs. The reserve can only be expended upon Assembly approval. Additionally, within the areawide fund is a reserve to construct and operate the Alaska LNG Project. The reserve can only be expended upon Assembly approval. Borough code allows for a reserve for major repair and renovation within the areawide Fund.

Annual contributions to the reserve cannot exceed \$1,000,000 and expenditures can only be for qualified projects as determined in accordance with Action Memorandum 04-042. Lastly, a reserve was established as part of the fiscal year 2022 budget for Future Governmental Shift.

This reserve sets aside revenues from the State of Alaska School Debt Reimbursement obligation that exceed current year appropriation for future shortfalls. This reserve can only be expended with assembly approval. In addition to designated, appropriated reservations, there may be reserves for major future equipment purchases or other items. These types of reserves significantly reduce the likelihood of the borough ever needing short-term debt to cover cash shortages.

Budget Adjustment Practices

Once the budget is adopted, departments are allowed to move funds between line items within their approved total. The overall budget can be amended during the fiscal year by ordinance through Assembly action. This could be done to accept and appropriate additional revenues not previously budgeted and related expenditures, appropriating from reserves, or appropriating fund balance for additional expenditures.

Internal Controls and Purchasing

Borough Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the borough are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Authorization, through purchase orders, is required for the encumbrance and expenditure of funds. An encumbrance is the reservation of the funds necessary to pay for the purchase. The proper account must have



adequate appropriations available prior to approval of the purchase order. Formal bids are required for purchases exceeding \$25,000.

Use of Debt and the Legal Level of Debt

In accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 1 2022, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$219,460,000. Our certified assessed value as of January 1, 2022 was \$12,160,880,158. Based on the current certified roll, areawide general obligation debt is 1.80% of assessed valuation. This is well below the legal limit.

Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. Debt repayment is timed to correspond with expected cash inflows. In prior years, the State of Alaska reimbursed municipalities for expenditures incurred for school debt from 60 percent to 70 percent depending on whether the project has been reviewed (60 percent reimbursement) or approved (70 percent reimbursement) by the Department of Education and Early Development. Additionally, the State reimbursed debt on the Port's Debt Service at a current rate of 100% on a one-year lag. These were fully funded by the State for fiscal year 2023.

Investment Policy

The borough uses a central treasury whereby all cash of the general government, the school district, service areas and any other agency of the borough are accumulated and invested. This procedure not

only provides internal control but yields a higher rate of return on our investments because the amount available to invest is larger. The investment policy approved by the Assembly includes requirements for collateralization, diversification and safekeeping, as well as listing authorized investment instruments.

The main objectives of this policy are the safeguarding of principal, maintaining sufficient liquidity to meet the borough's cash flow requirements and striving to achieve the highest rate of return on borough investments and deposits, with due regard to the security of the investments and margins of risk. The borough's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The borough's cash is fully invested at all times and investments are safely kept either in trust departments or deposits are fully collateralized.

Debt Ratings

There are many elements taken into consideration by bond rating agencies when evaluating bond issues. One item looked at is the financial performance of the municipality or enterprise. The financial accounting and reporting of the borough is in accordance with methods prescribed by the Government Accounting Standards Board (GASB) and recommended practices of the Government Finance Officers Association of the United States and Canada (GFOA). This practice has the benefits of ensuring conformity with today's complex and ever-changing reporting regulations, and the safeguarding of borough assets, as well as presenting a fair statement of the borough's financial operations and position. A decrease in bond ratings would increase the cost of issuing bonds. Currently the borough's published credit ratings are as follows:

- Standard & Poor's AA+
- Fitch Rating Service AA

Fund Structure

The accounts of the borough are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. The various funds are grouped into seven fund types and three broad fund categories.

Funds	Departments	Major Services Provided	Description
General Fund	<ul style="list-style-type: none"> • Non-Departmental • Assembly • Mayor • Information Technology • Finance • Community Development • Planning & Land Use • Public Works • Emergency Services 	<ul style="list-style-type: none"> • General Government • Public Works • Community Development • Public Safety 	Accounts for the financial and general operations of the borough.
Non-areawide Services	<ul style="list-style-type: none"> • Non Departmental • Assembly • Information Technology • Finance • Public Works • Community Development 	<ul style="list-style-type: none"> • Economic Development • Animal Care • Libraries (outside of Cities) 	Accounts for the non-areawide operations of the borough.
Enhanced 911	<ul style="list-style-type: none"> • Emergency Services 	<ul style="list-style-type: none"> • Public Safety 	Accounts for the enhancement and maintenance of the E-911 emergency reporting system.
Land Management	<ul style="list-style-type: none"> • Community Development 	<ul style="list-style-type: none"> • Land sale, lease, and usage 	Accounts for the sale, lease and use of borough-owned real estate.
Fire Service Areas	<ul style="list-style-type: none"> • Emergency Services 	<ul style="list-style-type: none"> • Public Safety 	Eight fire service area funds account for emergency fire services to individual fire service areas.
Road Service Areas	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Road Service 	Sixteen service area funds account for road services to individual road service areas.
Special Service Areas	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Flood Control • Water • Sewer • Erosion Control • Trail Maintenance 	Funds established for particular functions not located within a specific service area.
Education Fund	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Matanuska-Susitna Borough School District budget 	Accounts for the approved budget for the Matanuska-Susitna Borough School District.
Solid Waste Enterprise	<ul style="list-style-type: none"> • Public Works 	<ul style="list-style-type: none"> • Solid Waste 	Accounts for the operations related to solid waste at the central landfill and transfer sites located throughout the borough.
Port Enterprise Fund	<ul style="list-style-type: none"> • Assembly 	<ul style="list-style-type: none"> • Port Lease and Permit Fees 	Accounts for all operations of Port MacKenzie.
Debt Service Funds	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Accounting and payment of long-term debt related costs 	Accounts for the accumulation of resources for and the payment of general long-term obligation principal, interest, and related costs.
Capital Project/Grant Funds	<ul style="list-style-type: none"> • Non-Departmental 	<ul style="list-style-type: none"> • Acquisition of capital assets • Construction, renewal, and renovation of major borough facilities 	Accounts for financial resources expended for acquisition of capital items including vehicles, ambulances, and recreational equipment. Capital improvements, renewal and renovation of borough buildings. Accounts for various grants.

Governmental Funds

General Fund: The general fund, more commonly known as the areawide fund, is the general operating fund of the borough. This fund accounts for all transactions not recorded in other funds and receives financial support from such sources as general property taxes, fees and intergovernmental revenues. Expenditures are authorized in the general budget and include such areas as mayor, assembly, administration, law, finance, assessment, emergency services, public works, planning and zoning and community services.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Examples of these specific revenue sources include property taxes within a service area and state grants. Included in the special revenue funds are the non-areawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and education operating.

Debt Service Fund: Debt Service Funds are used to account for the payment of principal and interest on general obligation debt incurred to finance school or recreation projects. Each bond issue is accounted for separately in the funds. A separate debt service fund has also been established for the Lease, Certificates of Participation for the Central Mat-Su Public Safety Buildings and the Animal Care Facility.

Capital Projects Funds: Capital projects funds account for financial resources used for the acquisition or construction of capital projects. This fund is also utilized to account for the renovation and renewal of existing facilities and roads as well as for grants or pass through funds to other entities.

Proprietary Funds

Enterprise Funds: The enterprise funds are used to account for the revenues earned from external fees, expenses incurred, and net income of activities for Solid Waste, and the Port. These funds are financed and operated in a manner similar to a private business enterprise where the intent of the borough assembly is that costs of providing goods or services to the general public be financed or recovered primarily through user charges.

Internal Service Funds: The borough's internal service funds (various insurance funds and revolving loan funds) are used to account for the financing of goods and services provided to other departments of the borough. The insurance funds provide for the property and casualty self-insurance, the health insurance self-insurance, the unemployment insurance self-insurance and the worker's compensation self-insurance requirements of the borough and are financed through interfund transfers. The revolving loan fund is used to finance capital acquisitions or construction in the service areas. This manner of financing major purchases or construction projects eliminates the substantial impact such purchases would otherwise have on annual operating budgets.

Fiduciary Funds

Agency Funds: The borough maintains two agency funds. One of the funds, the tax agency fund, is used to account for resources received by the borough as an agent for other governmental units. The borough is responsible for the collection and disbursement of taxes levied by the cities located within the borough. These cash receipts and disbursements are recorded in the tax fund. The other agency funds were established for recording the activities of the natural gas local improvement districts and road local improvement districts.

Major and Nonmajor Funds and Revenue Sources

	Governmental Funds				Proprietary Funds		Fiduciary Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	Agency Funds
Major Funds	General Fund (Areawide)		School Buildings Debt Service Fronteras School Debt Service	School Projects	Port Solid Waste		
Nonmajor funds		Nonareawide	Fireweed Building	Sewage Facility		FSA Capital	Property Tax Agency
		Enhanced 911	Station 6-1 COP	Fire Protection		RSA Capital	Road, Gas Line, &
		Land Management	Station 5-1 COP	Road Service Area Repair		SSA Capital	Community Water
		Education Operating	Station 6-2 COP	Ambulance & EMS			Agency
		Fire Service Area Funds	Station 7-3 COP	Roads & Bridges			
		Road Service Area Funds	Parks & Recreation Bonds	Borough Facilities			
		Special Service Area Funds	Non-Areawide A/C	Cultural and Recreational			
			Transportation System	Infrastructure Miscellaneous Pass-through grants			
Revenue/Funding Sources	Property Taxes	Property Taxes	Property Taxes	Property Taxes	Charges for		
	Other Taxes	Charges for Services	Other Taxes	Other Taxes	Services		
	Intergovernmental	Intergovernmental	Intergovernmental	Proceeds from long term			
	Charges for Services			liabilities Intergovernmental			

Major Funds

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. The Borough reported four major governmental funds and two major proprietary funds in its most recent completed independent audit.

Major Fund Descriptions

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.
- The School Projects Capital Project Fund accounts for activities relating to the construction, renovation, and renewal of school facilities throughout the Borough.
- The School Buildings Debt Service Fund accounts for activities relating to the issuance and servicing of general obligation debt associated with school facilities.
- The Fronteras School Debt Service Fund accounts for activities relating to the servicing of a note payable to the U.S. Department of Agriculture and receipts of lease payments associated with the Fronteras Charter School.
- The Port Enterprise Fund accounts for activities relating to operations of the port.
- The Solid Waste Enterprise Fund accounts for activities relating to operations of the Borough's sanitary landfill.

OVERVIEW



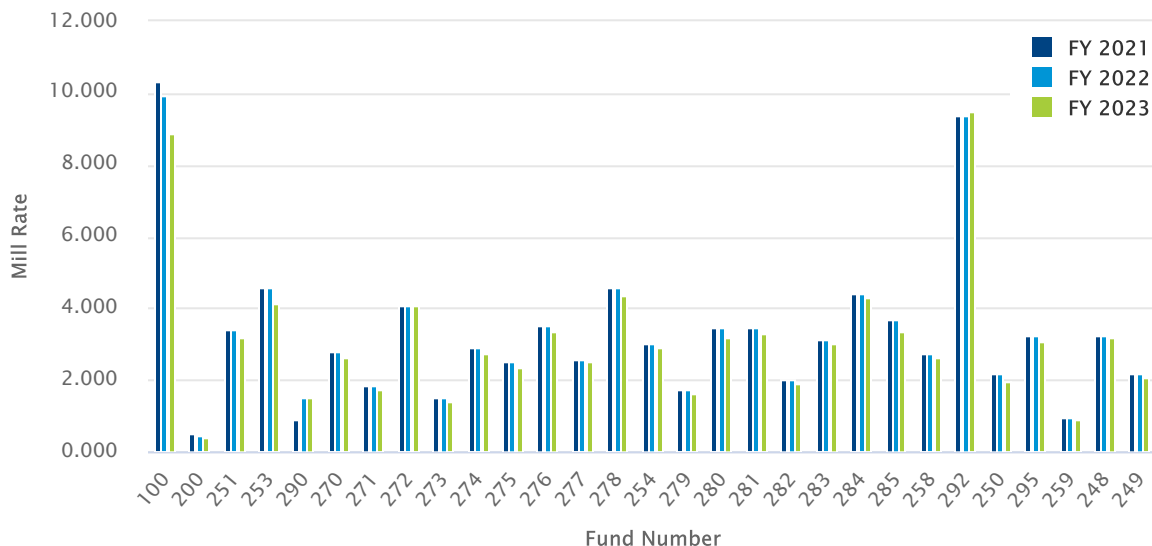


Mill Levies for Borough Services

Code	Fund	Description	FY 2021 Approved	FY 2022 Approved	FY 2023 Approved
	100	Areawide	10.322	9.942	8.901
	200	Non-Areawide	0.511	0.432	0.392
FSA 2	251	Butte Fire Service Area	3.430	3.430	3.155
FSA 4	253	Sutton Fire Service Area	4.590	4.590	4.113
SSA 7	290	Talkeetna Flood Control	0.910	1.500	1.500
RSA 9	270	Midway Road Service Area	2.780	2.780	2.639
RSA 14	271	Fairview Road Service Area	1.850	1.850	1.739
RSA 15	272	Caswell Road Service Area	4.100	4.100	4.077
RSA 16	273	South Colony Road Service Area	1.500	1.500	1.373
RSA 17	274	Knik Road Service Area	2.920	2.920	2.727
RSA 19	275	Lazy Mountain Road Service Area	2.510	2.510	2.368
RSA 20	276	Greater Willow Road Service Area	3.500	3.500	3.370
RSA 21	277	Big Lake Road Service Area	2.570	2.570	2.491
RSA 23	278	North Colony Road Service Area	4.590	4.590	4.368
FSA 24	254	Talkeetna Fire Service Area	3.040	3.040	2.914
RSA 25	279	Bogard Road Service Area	1.730	1.730	1.632
RSA 26	280	Greater Butte Road Service Area	3.450	3.450	3.206
RSA 27	281	Meadow Lakes Road Service Area	3.480	3.480	3.282
RSA 28	282	Gold Trails Road Service Area	1.990	1.990	1.871
RSA 29	283	Greater Talkeetna Road Service Area	3.120	3.120	3.041
RSA 30	284	Trapper Creek Road Service Area	4.410	4.410	4.301
RSA 31	285	Alpine Road Service Area	3.680	3.680	3.352
FSA 35	258	Willow Fire Service Area	2.750	2.750	2.637
SSA 69	292	Pt. MacKenzie Service Area	9.400	9.400	9.500
FSA 130	250	Central Mat-Su Fire Service Area	2.150	2.150	1.950
SSA 131	295	Circle View / Stampede Estates	3.240	3.240	3.063
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.960	0.960	0.900
FSA 135	248	Caswell Fire Service Area	3.210	3.210	3.196
FSA 136	249	West Lakes Fire Service Area	2.200	2.200	2.063
	286	Jimmy's Drive Service Area	5.030	5.030	5.030
City Proposed/Approved Mill Rates					
CTY 5	800	City of Palmer	3.000	3.000	3.000
CTY 12	800	City of Houston	3.000	3.000	3.000
CTY 13	800	City of Wasilla	-	-	-

Mill Levy by Fund

FY21 Approved, FY22 Approved, and FY23 Approved



Consolidated Reconciliation of Unreserved Borough Funds

No.	Fund Title	Estimated Fund Balance as of June 30, 2022	Estimated Revenue 2022-2023	Transfers In	Transfers Out	Estimated Expenditures 2022-2023	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2023
100	Areawide General	30,730,230	151,494,804	14,195,770	112,603,039	54,075,839	29,655,965	85,961
200	Non-Areawide	1,789,885	5,062,500	-	980,820	4,769,594	570,000	531,971
202	Enhanced 911	6,975,251	1,516,000	-	-	1,675,905	-	6,815,346
203	Land Management	666,859	1,174,000	300,000	541,120	1,191,461	245,250	163,028
204	Education-Operating	-	187,852,129	70,696,614	-	258,548,743	-	-
Fire Service Areas								
245	Fire Fleet Maintenance	-	36,000	1,086,589	100,000	1,022,589	-	-
248	Caswell FSA	278,641	377,700	-	128,794	396,526	-	131,021
249	West Lakes FSA	1,929,640	3,533,700	345,150	1,239,271	2,569,625	-	1,999,594
250	Central Mat-Su FSA	7,157,698	12,085,600	93,500	4,944,715	8,737,669	-	5,654,414
251	Butte FSA	1,880,481	1,152,900	13,000	234,025	712,649	-	2,099,707
253	Sutton FSA	352,886	257,800	-	206,289	230,162	-	174,235
254	Talkeetna FSA	298,132	615,900	13,000	304,596	451,009	-	171,427
258	Willow FSA	547,152	1,045,100	-	317,004	611,792	-	663,456
259	Gr Palmer FSA	3,977,711	1,705,300	-	1,571,149	711,745	-	3,400,117
Fire Service Area Subtotal		16,422,340	20,810,000	1,551,239	9,045,843	15,443,766	-	14,293,970
Road Service Areas								
265	Road Service Areas Admin	0	-	3,530,328	471,438	3,058,890	-	0
270	Midway RSA	380,197	2,182,550	-	1,706,896	803,250	2,094	50,507
271	Fairview RSA	231,277	1,672,820	-	966,266	884,787	1,249	51,795
272	Caswell Lakes RSA	207,414	797,010	-	371,834	581,224	-	51,366
273	South Colony RSA	725,857	2,212,420	-	1,254,387	1,628,095	4,583	51,212
274	Knik RSA	325,632	3,813,480	-	1,882,244	2,204,396	-	52,472
275	Lazy Mountain RSA	210,246	328,560	-	195,699	291,699	25	51,383
276	Greater Willow RSA	214,280	1,217,460	-	581,854	798,287	-	51,599
277	Big Lake RSA	435,649	1,658,210	-	648,801	1,393,737	-	51,321
278	North Colony RSA	118,701	271,760	-	114,964	223,035	566	51,896
279	Bogard RSA	542,819	2,425,970	-	1,599,749	1,313,046	4,249	51,745
280	Gr Butte RSA	337,518	1,307,570	-	887,032	706,759	239	51,058
281	Meadow Lakes RSA	197,211	2,681,130	-	1,545,789	1,280,596	-	51,956
282	Gold Trails RSA	174,698	2,478,660	-	1,197,382	1,400,424	239	55,313
283	Greater Talkeetna RSA	249,038	788,590	-	338,303	561,931	-	137,394
284	Trapper Creek RSA	51,075	292,200	-	79,940	212,557	-	50,778
285	Alpine RSA	148,643	310,880	-	50,622	358,015	115	50,771
286	Jimmy's Drive	22,116	15,900	-	-	-	-	38,016
Road Service Area Subtotal		4,572,372	24,455,170	3,530,328	13,893,200	17,700,728	13,359	950,583
290	Talkeetna Flood Control	(262,176)	59,450	-	-	49,450	10,000	(262,176)
292	Point Mackenzie Service Area	439,341	11,400	-	-	89,754	-	360,987
293	Talkeetna Water & Sewer	273,489	1,278,100	-	271,685	845,960	26,670	407,274
294	Freedom Hills	24,927	-	-	-	5,000	-	19,927
295	Circle View/Stampede	118,056	24,250	-	-	11,635	6,000	124,671
296	Chase Trail Service Area	18,439	-	-	-	7,088	-	11,351
297	Road Outside Service Area	233	-	-	-	-	-	233
300	Debt Service-Schools	19,308,689	150	20,813,282	-	25,122,121	-	15,000,000
301	Debt Service - USDA Fronteras	-	393,300	-	-	393,300	-	-
302	Fireweed Building Debt Service	-	-	-	-	-	-	-
316	Debt Service Station 5-1-COPS	761,668	100	760,250	-	760,250	-	761,768
318	Debt Service Station 6-2 COPS	4,506,048	-	-	-	497,000	-	4,009,048
319	Debt Service Station 7-3 COPS	761,403	-	565,500	-	565,500	-	761,403
320	Debt Service Parks & Rec	851,629	100	1,721,000	-	1,721,000	-	851,729
325	Debt Service- Animal Care COPs	547,099	-	2,000	-	546,000	-	3,099

Consolidated Reconciliation of Unreserved Borough Funds

No.	Fund Title	Estimated Fund Balance as of June 30, 2022	Estimated Revenue 2022-2023	Transfers In	Transfers Out	Estimated Expenditures 2022-2023	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2023
330	Transportation System Debt	830,162	-	2,344,934	-	2,344,934	-	830,162
	Borough Operating Total	89,335,943	394,131,453	116,480,917	137,335,707	386,365,028	30,527,244	45,720,334
	Enterprise Funds							
510	Solid Waste	5,531,923	10,118,500	-	2,671,525	9,394,892	(458,341)	3,125,665
520	Port	(9,478,383)	90,000	776,000	-	1,957,621	1,116,048	(9,453,956)
	Enterprise Funds Total	(3,946,460)	10,208,500	776,000	2,671,525	11,352,513	657,707	(7,643,705)
	Revolving Loans	2,357	-	500,000	2,357	-	-	-
	Internal Service Fund	12,500,000	-	-	12,500,000	-	-	-
	Capital Appropriations							
	Areawide Capital Projects	580,000	-	12,113,208	580,000	12,113,208	-	-
	Areawide: MSCVB & Infrastructure	-	-	1,100,000	-	1,100,000	-	-
	A/W-Bridge & Railroad Crossing Repairs	-	-	598,030	-	598,030	-	-
	A/W - Grants	-	-	750,000	-	750,000	-	-
	Non-Areawide Capital Projects	-	-	812,000	-	812,000	-	-
	Land Management Capital Projects	300,000	-	485,000	300,000	485,000	-	-
	Fire Service Area Capital Projects	-	-	6,680,000	-	6,680,000	-	-
	Road Service Area Capital Projects	-	-	10,283,434	-	10,283,434	-	-
	Talkeetna Water & Sewer Capital Projects	-	-	225,000	-	225,000	-	-
	Solid Waste Capital Projects	-	-	2,586,000	-	2,586,000	-	-
	Port Capital Projects	-	-	-	-	-	-	-
	Capital Appropriations Total	880,000	-	35,632,672	880,000	35,632,672	-	-
	Grand Totals	86,271,840	404,339,953	153,389,589	153,389,589	433,350,213	31,184,951	38,076,629

**Revenue Net of Transfers
Fiscal Year 2023 Approved**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$121,984,130	\$150,000	\$6,004,800	\$19,805,874	\$3,500,000	\$50,000	\$151,494,804
200	Non Areawide	4,031,400	1,000	255,100	755,000	-	20,000	5,062,500
202	Enhanced 911	-	1,000	1,515,000	-	-	-	1,516,000
203	Land Management	-	58,000	60,000	-	-	1,056,000	1,174,000
204	Education Operating	-	-	-	184,825,263	2,011,066	1,015,800	187,852,129
245	Fire Fleet Maintenance	-	-	-	-	-	36,000	36,000
248	Caswell Fsa #135	377,600	100	-	-	-	-	377,700
249	West Lakes Fsa #136	3,529,200	1,000	-	-	-	3,500	3,533,700
250	Central Mat-Su Fsa #130	11,829,300	1,300	250,000	-	-	5,000	12,085,600
251	Butte Fsa #2	1,152,800	100	-	-	-	-	1,152,900
253	Sutton Fsa #4	257,700	100	-	-	-	-	257,800
254	Talkeetna Fsa #24	615,800	100	-	-	-	-	615,900
258	Willow Fsa #35	1,045,000	100	-	-	-	-	1,045,100
259	Gr Palmer Cons. Fsa #132	1,703,800	1,500	-	-	-	-	1,705,300
270	Midway Rsa #9	2,182,450	100	-	-	-	-	2,182,550
271	Fairview Rsa #14	1,672,720	100	-	-	-	-	1,672,820
272	Caswell Lake Rsa #15	796,910	100	-	-	-	-	797,010
273	South Colony Rsa #16	2,212,320	100	-	-	-	-	2,212,420
274	Knik Rsa #17	3,813,380	100	-	-	-	-	3,813,480
275	Lazy Mountain Rsa #19	328,460	100	-	-	-	-	328,560
276	Greater Willow Rsa #20	1,217,360	100	-	-	-	-	1,217,460
277	Big Lake Rsa #21	1,658,110	100	-	-	-	-	1,658,210
278	North Colony Rsa #23	271,660	100	-	-	-	-	271,760
279	Bogard Rsa #25	2,425,870	100	-	-	-	-	2,425,970
280	Greater Butte Rsa #26	1,307,470	100	-	-	-	-	1,307,570
281	Meadow Lakes Rsa #27	2,681,030	100	-	-	-	-	2,681,130
282	Gold Trail Rsa #28	2,478,560	100	-	-	-	-	2,478,660
283	Greater Talkeetna Rsa #29	788,490	100	-	-	-	-	788,590
284	Trapper Creek Rsa #30	292,100	100	-	-	-	-	292,200
285	Alpine Rsa #31	310,780	100	-	-	-	-	310,880
286	Jimmy'S Drive Service Area	15,900	-	-	-	-	-	15,900
290	Talkeetna Flood Sa #7	59,450	-	-	-	-	-	59,450
292	Pt. Mackenzie Sa #69	11,300	100	-	-	-	-	11,400
293	Talkeetna Water & Swr Sa #36	900,000	100	378,000	-	-	-	1,278,100
295	Circ View/Stampede Est Sa #131	24,250	-	-	-	-	-	24,250
300	Debt Service (Schools)	-	150	-	-	-	-	150
301	Debt Service (Usda - Fronteras)	-	-	-	-	-	393,300	393,300
316	Debt Service (Cops 51)	-	100	-	-	-	-	100
320	Debt Service (Parks/Rec)	-	100	-	-	-	-	100
510	Solid Waste	-	1,000	10,117,500	-	-	-	10,118,500
520	Port	-	-	90,000	-	-	-	90,000
Totals		\$171,975,300	\$217,450	\$18,670,400	\$205,386,137	\$5,511,066	\$2,579,600	\$404,339,953

Revenue Net of Transfers Fiscal Year 2022 Amended

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$117,170,130	\$6,002,570	\$5,621,300	\$10,823,561	\$3,500,000	\$25,000	\$143,142,561
200	Non Areawide	3,853,500	1,000	255,100	755,000	-	33,160	4,897,760
202	Enhanced 911	-	2,500	1,880,000	-	-	-	1,882,500
203	Land Management	-	59,000	56,000	-	-	1,107,000	1,222,000
204	Education Operating	-	-	-	193,126,147	1,975,606	475,000	195,576,753
245	Fire Fleet Maintenance	-	-	-	-	-	30,000	30,000
248	Caswell Fsa #135	345,900	200	-	-	-	-	346,100
249	West Lakes Fsa #136	3,285,100	1,000	-	-	-	3,000	3,289,100
250	Central Mat-Su Fsa #130	11,354,100	4,000	250,000	-	-	5,000	11,613,100
251	Butte Fsa #2	1,070,800	500	-	-	-	-	1,071,300
253	Sutton Fsa #4	237,800	200	-	-	-	-	238,000
254	Talkeetna Fsa #24	573,600	200	-	-	-	-	573,800
258	Willow Fsa #35	969,400	200	-	-	-	-	969,600
259	Gr Palmer Cons. Fsa #132	1,537,200	3,000	-	-	-	-	1,540,200
270	Midway Rsa #9	2,018,500	100	-	-	-	-	2,018,600
271	Fairview Rsa #14	1,556,260	100	-	-	-	-	1,556,360
272	Caswell Lake Rsa #15	764,960	100	-	-	-	-	765,060
273	South Colony Rsa #16	2,076,840	200	-	-	-	-	2,077,040
274	Knik Rsa #17	3,530,180	750	-	-	-	-	3,530,930
275	Lazy Mountain Rsa #19	315,100	100	-	-	-	-	315,200
276	Greater Willow Rsa #20	1,168,080	100	-	-	-	-	1,168,180
277	Big Lake Rsa #21	1,590,540	300	-	-	-	-	1,590,840
278	North Colony Rsa #23	255,980	100	-	-	-	-	256,080
279	Bogard Rsa #25	2,292,540	300	-	-	-	-	2,292,840
280	Greater Butte Rsa #26	1,230,460	200	-	-	-	-	1,230,660
281	Meadow Lakes Rsa #27	2,514,460	200	-	-	-	-	2,514,660
282	Gold Trail Rsa #28	2,320,620	200	-	-	-	-	2,320,820
283	Greater Talkeetna Rsa #29	749,160	200	-	-	-	-	749,360
284	Trapper Creek Rsa #30	274,280	100	-	-	-	-	274,380
285	Alpine Rsa #31	303,180	100	-	-	-	-	303,280
286	Jimmy'S Drive Service Area	15,900	-	-	-	-	-	15,900
290	Talkeetna Flood Sa #7	53,050	50	-	-	-	-	53,100
292	Pt. Mackenzie Sa #69	41,700	100	-	-	-	-	41,800
293	Talkeetna Water & Swr Sa #36	650,000	200	378,000	-	-	-	1,028,200
294	Freedom Hills Subd Road	-	20	-	-	-	-	20
	Circ View/Stampede Est Sa							
295	#131	22,950	75	-	-	-	-	23,025
300	Debt Service (Schools)	-	150	-	-	-	-	150
301	Debt Service (Usda - Fronteras)	-	-	-	-	-	393,300	393,300
316	Debt Service (Cops 51)	-	3,000	-	-	-	-	3,000
318	Debt Service (Station 6-2)	-	2,500	-	-	-	-	2,500
325	Debt Service (A/C Cops)	-	3,000	-	-	-	-	3,000
510	Solid Waste	-	5,000	10,127,000	-	-	70,000	10,202,000
520	Port	-	-	90,000	-	-	-	90,000
Totals		\$164,142,270	\$6,091,615	\$18,657,400	\$204,704,708	\$5,475,606	\$2,141,460	\$401,213,059

Revenue Net of Transfers Fiscal Year 2021 Actual

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$116,377,051	\$(620,236)	\$6,039,827	\$2,196,237	\$3,862,028	\$43,470	\$127,898,378
200	Non Areawide	4,281,536	2,066	258,570	880,339	-	32,691	5,455,203
202	Enhanced 911	-	8,117	1,797,917	-	-	-	1,806,034
203	Land Management	-	70,448	55,905	70,018	-	1,377,132	1,573,503
204	Education Operating	-	-	-	215,259,128	704,625	2,811,870	218,775,623
245	Fire Fleet Maintenance	-	-	-	32,715	-	30,998	63,713
248	Caswell Fsa #135	343,058	648	-	494	-	-	344,200
249	West Lakes Fsa #136	3,103,232	2,249	-	5,091	-	17,400	3,127,972
250	Central Mat-Su Fsa #130	10,914,574	10,382	244,615	123,086	-	24,010	11,316,668
251	Butte Fsa #2	981,645	1,779	-	1,481	-	5,263	990,168
253	Sutton Fsa #4	235,373	527	-	370	-	-	236,270
254	Talkeetna Fsa #24	552,134	648	-	679	-	77	553,538
258	Willow Fsa #35	907,768	838	-	1,388	-	-	909,995
259	Gr Palmer Cons. Fsa #132	1,437,188	7,831	-	2,777	-	-	1,447,796
265	Adm-Road Service Areas	-	-	-	143,069	-	-	143,069
270	Midway Rsa #9	1,953,166	602	-	-	-	-	1,953,768
271	Fairview Rsa #14	1,479,776	510	-	-	-	-	1,480,286
272	Caswell Lake Rsa #15	739,515	372	-	-	-	-	739,887
273	South Colony Rsa #16	1,987,548	986	-	-	-	-	1,988,534
274	Knik Rsa #17	3,396,224	719	-	-	-	-	3,396,943
275	Lazy Mountain Rsa #19	306,696	351	-	-	-	-	307,047
276	Greater Willow Rsa #20	1,101,242	542	-	-	-	-	1,101,784
277	Big Lake Rsa #21	1,527,076	1,119	-	-	-	-	1,528,195
278	North Colony Rsa #23	233,311	218	-	-	-	-	233,529
279	Bogard Rsa #25	2,180,639	1,109	-	-	-	-	2,181,748
280	Greater Butte Rsa #26	1,134,766	539	-	-	-	-	1,135,305
281	Meadow Lakes Rsa #27	2,365,440	684	-	-	-	-	2,366,124
282	Gold Trail Rsa #28	2,217,907	645	-	-	-	-	2,218,552
283	Greater Talkeetna Rsa #29	721,282	513	-	-	-	-	721,795
284	Trapper Creek Rsa #30	251,943	234	-	-	-	-	252,177
285	Alpine Rsa #31	300,802	371	-	-	-	-	301,173
286	Jimmy'S Drive Service Area	6,212	4	-	-	-	-	6,216
290	Talkeetna Flood Sa #7	32,465	118	-	-	-	-	32,583
292	Pt. Mackenzie Sa #69	7,159	463	-	-	-	-	7,622
293	Talkeetna Water & Swr Sa #36	596,973	258	378,370	13,766	-	-	989,367
294	Freedom Hills Subd Road	-	36	-	-	-	-	36
295	Circ View/Stampede Est Sa #131	23,727	232	-	-	-	-	23,959
296	Chase Trail Service Area	-	31	-	-	-	-	31
300	Debt Service (Schools)	-	8,269	-	-	-	20,414	28,683
301	Debt Service (Usda - Fronteras)	-	-	-	-	-	393,300	393,300
302	Debt Service (Fireweed Building)	-	4	-	-	-	-	4
316	Debt Service (Cops 51)	-	305	-	-	-	-	305
318	Debt Service (Station 6-2)	-	5,724	-	-	-	-	5,724
320	Debt Service (Parks/Rec)	-	1,021	-	-	-	-	1,021
325	Debt Service (A/C Cops)	-	98	-	-	-	-	98
330	Debt Service (Trans System)	-	995	-	-	-	-	995
510	Solid Waste	-	14,645	10,774,832	70,809	-	(14,929)	10,845,356
520	Port	-	-	122,672	100	-	1,307,105	1,429,877
Totals		\$161,697,428	\$(472,986)	\$19,672,708	\$218,801,547	\$4,566,653	\$6,048,801	\$410,314,151



Expenditure Summary by Fund/Division Net of Transfers

Fund	Fund / Function	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
100	Areawide			
	Assembly	\$6,544,977	\$7,949,722	\$7,819,298
	Capital Projects	2,362,168	-	-
	Community Development	4,457,035	5,313,196	5,253,455
	Emergency Services	6,922,739	16,212,418	16,852,477
	Finance	7,907,718	8,773,459	8,729,574
	Information Technology	5,002,611	6,334,891	6,381,079
	Mayor	78,074	144,519	130,444
	Planning & Land Use	3,909,558	4,012,486	4,108,554
	Public Works	1,647,981	4,844,727	4,800,958
	Areawide Expenditure Total	38,832,860	53,585,418	54,075,839
200	Non Areawide			
	Assembly	2,491,836	2,712,823	2,761,606
	Community Development	1,643,571	1,815,063	1,872,428
	Finance	2,287	3,500	4,700
	Information Technology	158,890	142,973	130,860
	Non-Areawide Expenditure Total	4,296,583	4,674,359	4,769,594
202	Enhanced 911	1,122,362	2,170,914	1,675,905
203	Land Management	1,002,375	1,202,909	1,191,461
245	Fire Fleet Maintenance	657,828	905,065	1,022,589
248	Caswell Fsa #135	160,370	380,202	396,526
249	West Lakes Fsa #136	1,405,004	2,580,509	2,569,625
250	Central Mat-Su Fsa #130	4,018,094	8,824,835	8,737,669
251	Butte Fsa #2	289,690	615,183	712,649
253	Sutton Fsa #4	75,110	214,342	230,162
254	Talkeetna Fsa #24	166,065	896,053	451,009
258	Willow Fsa #35	250,360	593,730	611,792
259	Gr Palmer Cons. Fsa #132	226,822	593,640	711,745
265	Adm-Road Service Areas	2,801,532	3,200,683	3,058,890
270	Midway Rsa #9	351,855	652,080	803,250
271	Fairview Rsa #14	506,321	660,912	884,787
272	Caswell Lake Rsa #15	335,167	578,560	581,224
273	South Colony Rsa #16	643,515	1,265,025	1,628,095
274	Knik Rsa #17	1,273,268	1,530,162	2,204,396
275	Lazy Mountain Rsa #19	80,959	237,199	291,699
276	Greater Willow Rsa #20	466,831	602,020	798,287
277	Big Lake Rsa #21	729,950	1,072,635	1,393,737
278	North Colony Rsa #23	113,348	174,349	223,035
279	Bogard Rsa #25	575,607	1,040,172	1,313,046
280	Greater Butte Rsa #26	256,483	525,822	706,759
281	Meadow Lakes Rsa #27	881,864	994,565	1,280,596
282	Gold Trail Rsa #28	1,035,196	1,098,886	1,400,424
283	Greater Talkeetna Rsa #29	430,238	541,780	561,931
284	Trapper Creek Rsa #30	146,297	244,090	212,557
285	Alpine Rsa #31	193,808	293,213	358,015
290	Talkeetna Flood Sa #7	40,006	43,012	49,450
292	Pt. Mackenzie Sa #69	29,518	89,341	89,754
293	Talkeetna Water & Swr Sa #36	534,546	895,746	845,960
294	Freedom Hills Subd Road	-	5,000	5,000
295	Circ View/Stampede Est Sa #131	225	10,210	11,635

Expenditure Summary by Fund/Division Net of Transfers

Fund	Fund / Function	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
296	Chase Trail Service Area	-	7,088	7,088
297	Roads Outside Serv. Areas	-	95	-
300	Debt Service (Schools)	22,863,408	24,126,621	25,122,121
301	Debt Service (Usda - Fronteras)	393,300	393,300	393,300
302	Debt Service (Fireweed Building)	59,810	-	-
316	Debt Service (Cops 51)	759,788	760,150	760,250
318	Debt Service (Station 6-2)	496,750	497,250	497,000
319	Debt Service (7-3)	562,900	564,500	565,500
320	Debt Service (Parks/Rec)	2,064,763	1,721,500	1,721,000
325	Debt Service (A/C Cops)	539,000	545,750	546,000
330	Debt Service (Trans System)	2,241,434	2,246,859	2,344,934
Borough Operating Total		50,781,769	65,595,956	68,970,852
510	Solid Waste	5,742,646	9,285,331	9,394,892
520	Port	1,742,529	2,173,714	1,957,621
600	Rev. Loan S/A Operating			
635	Health Insurance Trust	7,940,440	-	-
Enterprise Funds Total		15,425,615	11,459,045	11,352,513
204	Education Operating	297,916,351	261,418,559	258,548,743
Education Operating Total		297,916,351	261,418,559	258,548,743
100	Areawide	14,674,303	17,467,738	14,461,238
100	Areawide – Transfers/Pass Throughs	235,000	250,000	100,000
200	Non Areawide	554,349	135,000	812,000
202	Enhanced 911	-	516,320	-
203	Land Management	1,012,500	200,000	485,000
204	Education Operating	6,000,000	-	-
245	Fire Fleet Maintenance	-	-	100,000
248	Caswell Fsa #135	125,499	150,500	40,000
249	West Lakes Fsa #136	1,375,489	310,391	475,000
250	Central Mat-Su Fsa #130	5,520,000	2,830,000	3,985,000
251	Butte Fsa #2	110,497	221,000	100,000
253	Sutton Fsa #4	60,322	65,000	130,000
254	Talkeetna Fsa #24	500	21,760	215,000
258	Willow Fsa #35	344,497	515,500	190,000
259	Gr Palmer Cons. Fsa #132	950,000	3,475,000	1,445,000
265	Adm-Road Service Areas	45,000	-	392,000
270	Midway Rsa #9	1,194,168	1,332,968	1,435,950
271	Fairview Rsa #14	757,215	849,950	752,100
272	Caswell Lake Rsa #15	124,648	187,650	182,950
273	South Colony Rsa #16	568,342	781,955	909,400
274	Knik Rsa #17	1,599,090	1,778,190	1,361,000
275	Lazy Mountain Rsa #19	124,953	146,947	148,999
276	Greater Willow Rsa #20	387,055	624,652	398,500
277	Big Lake Rsa #21	624,085	682,795	390,200
278	North Colony Rsa #23	89,705	96,798	76,500
279	Bogard Rsa #25	1,166,526	1,343,832	1,256,195
280	Greater Butte Rsa #26	593,912	719,987	701,500
281	Meadow Lakes Rsa #27	1,287,798	1,468,798	1,191,200
282	Gold Trail Rsa #28	1,004,978	1,149,020	867,500
283	Greater Talkeetna Rsa #29	116,319	225,319	182,500
284	Trapper Creek Rsa #30	87,408	110,408	26,850

Expenditure Summary by Fund/Division Net of Transfers

Fund	Fund / Function	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
285	Alpine Rsa #31	-	135,590	10,090
290	Talkeetna Flood Sa #7	400,000	-	-
293	Talkeetna Water & Swr Sa #36	230,000	-	225,000
400	School Capital Projects	13,080,056	15,153,457	-
405	Fire Service Capital Proj	23,215	1,817,251	-
410	Rsa Capital Projects	236,389	125,318	-
420	Landfill Capital Projects	683	118,946	-
425	Ambulance & Ems Cap. Proj	21,382	219,495	-
430	Roads & Bridges Cap. Proj	-	171,745	-
435	Boro Facilities Cap Proj	103	71,743	-
440	Cultural & Rec. Svcs. Cap Proj	6,634	15,939	-
445	Emerg/Disaster Cap Proj	25,215,967	0	-
475	Pass Through Grants	4,979,947	2,468,475	-
480	Miscellaneous Capital Projects	428,048	275,005	-
510	Solid Waste	676,375	4,304,000	2,586,000
520	Port	569,432	650,000	-
Capital Projects / Grants Total		86,602,389	63,184,442	35,632,672
Grand Total		\$493,855,566	\$459,917,779	\$433,350,213

General Fund 3 Year Projection

	2021 Actual Rev/Exp"	2022 Amended Budget	2023 Assembly Approved	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
Revenues						
General Property Taxes	\$104,468,238	\$106,766,130	\$110,150,130	\$112,353,133	\$114,600,195	\$116,892,199
Sales Taxes	1,843,716	1,300,000	1,840,000	1,876,800	1,914,336	1,952,623
Excise Taxes	9,010,706	8,500,000	8,990,000	9,169,800	9,353,196	9,540,260
Federal Pilot	3,862,028	3,500,000	3,500,000	3,570,000	3,641,400	3,714,228
State Shared Revenue	364,927	1,535,000	1,540,000	1,570,800	1,602,216	1,634,260
Other State Revenue	1,823,032	9,280,061	18,257,374	18,622,521	18,994,972	19,374,871
Other Pilot Revenue	8,279	8,500	8,500	8,670	8,843	9,020
General Government	1,277,495	990,300	963,800	983,076	1,002,738	1,022,792
Public Safety	4,096,984	4,001,000	4,001,000	4,081,020	4,162,640	4,245,893
Parks & Recreation Fees	361,186	230,000	230,000	234,600	239,292	244,078
Ice Arena Fees	437,169	400,000	410,000	418,200	426,564	435,095
Community Pool Revenues	304,161	400,000	400,000	408,000	416,160	424,483
Transient Accommodation Tax	1,054,391	604,000	1,004,000	1,024,080	1,044,562	1,065,453
Interest Earnings	(620,236)	6,002,570	150,000	153,000	156,060	159,181
Transfer From Other Funds	7,732,987	876,453	13,022,357	13,282,804	13,548,460	13,819,429
Recovery Wage,Fringe,Exp	1,206,171	1,177,804	1,173,413	1,196,881	1,220,819	1,245,235
Other Revenue Sources	9,856	10,000	20,000	20,400	20,808	21,224
Proceeds Of Gfs Disposal	33,615	15,000	30,000	30,600	31,212	31,836
Total Areawide Revenues	137,274,705	145,596,818	165,690,574	169,004,385	172,384,473	175,832,163
Transfers/Expenditures						
Debt Service – Schools	21,083,916	28,445,870	20,813,282	21,229,548	21,654,139	22,087,221
Debt Service – Other	4,783,656	4,260,090	4,476,469	4,565,998	4,657,318	4,750,465
Education Local Contribution	62,310,148	65,841,806	70,696,614	72,110,546	73,552,757	75,023,812
Transfer to Service Areas	339,752	390,454	484,836	494,533	504,423	514,512
Transfer to Port	849,200	970,000	776,000	791,520	807,350	823,497
Transfer to Revolving Loan	-	1,100,000	500,000	510,000	520,200	530,604
Transfer to Capital Projects	14,674,303	17,467,738	14,461,238	14,750,463	15,045,472	15,346,381
Transfer to Cities	235,000	250,000	100,000	102,000	104,040	106,121
Total Transfers	104,275,975	118,725,958	112,308,439	114,554,608	116,845,700	119,182,614
Assembly	6,544,977	7,949,722	7,819,298	7,975,684	8,135,198	8,297,902
Capital Projects	2,362,168	-	-	-	-	-
Community Development	4,457,035	5,313,196	5,253,455	5,358,524	5,465,695	5,575,008
Emergency Services	6,922,739	16,212,418	17,147,077	17,490,019	17,839,819	18,196,615
Finance	7,907,718	8,773,459	8,729,574	8,904,165	9,082,249	9,263,894
Information Technology	5,002,611	6,334,891	6,381,079	6,508,701	6,638,875	6,771,652
Mayor	78,074	144,519	130,444	133,053	135,714	138,428
Planning & Land Use	3,909,558	4,012,486	4,108,554	4,190,725	4,274,540	4,360,030
Public Works	1,647,981	4,844,727	4,800,958	4,896,977	4,994,917	5,094,815
Total Department	38,832,860	53,585,418	54,370,439	55,457,848	56,567,005	57,698,345
Total Transfers and Departments	143,108,835	172,311,376	166,678,878	170,012,456	173,412,705	176,880,959
Net Result of Operations	(5,834,130)	(26,714,558)	(988,304)	(1,008,070)	(1,028,231)	(1,048,796)
Interfund Loan - Tommy Moe Purchase	(131,392)	(131,070)	(130,748)	(133,363)	(136,030)	(138,751)
Closed Capital Projects	-	850,000	-	-	-	-

General Fund 3 Year Projection

	2021 Actual Rev/Exp"	2022 Amended Budget	2023 Assembly Approved	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
Change in Fund Balance	(5,965,522)	(25,995,628)	(1,119,052)	(1,141,433)	(1,164,262)	(1,187,547)
Beginning Fund Balance	62,691,380	56,725,858	30,730,231	29,611,179	28,469,746	27,305,484
Ending Fund Balance	56,725,858	30,730,231	29,611,179	28,469,746	27,305,484	26,117,937
Reserves						
Minimum Fund Balance	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Self Insurance	500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Compensated Absences	250,000	250,000	250,000	250,000	250,000	250,000
Assembly Project	25,217	25,217	25,217	-	-	-
Major Repairs and Renovations	200,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Emergency Response	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Total Reserves	27,725,217	29,025,217	29,525,217	29,500,000	29,500,000	29,500,000
Unassigned Fund Balance	\$29,000,641	\$1,705,014	\$85,962	\$(1,030,254)	\$(2,194,516)	\$(3,382,063)

Assumptions:

Mill Rate for Fiscal Years 2024-2026 projected at 9.0 mills

4% increase in assessed value/property taxes for FY2024

2.5% increase in assessed values/property taxes for FY2025-2026

Education local funding remains at 6.3 mills

Future Education Debt Service Reimbursement funded at ½ of 70% owed.

Project Analysis

The funding level for the State of Alaska school bond debt reimbursement program continues to have a drastic effect on budget development. In FY2023 the program was fully funded due to oil prices. However, it is anticipated this may not be the case in future years if prices fall.

The loss of State revenue is expected to continue. The analysis above projects 50% debt reimbursement revenue fiscal years 2024 through 2026. As shown above, the Assembly and Borough leadership will need to look at a combination of solutions including a decrease in services, other forms of local revenue, and an increase to the mill rate for the full amount of voter approved debt service.

Potential Increase to Revenue

Borough code section 3.04.076 sets the areawide tax cap at 10.50 mills. If the state of Alaska fails to provide match funds for bonds, mill rate increases to pay the borough's portion of voter approved bonds may be added to the respective areawide or nonareawide mill rate at any time during which the bond issuance is being repaid. The mill rate equivalents of voter approved bond debt and incremental revenues are shown in the table below. This assumes an areawide mill rate at the tax cap and 2.5% increase to assessed values.

	FY2024	FY2025	FY2026
Annual Debt Service - Voter Approved Bonds			
School Construction Bond - Unpaid State of Alaska portion	8,790,105	8,210,921	7,495,509
Mill Rate Equivalent - School Bond Debt	0.707	0.645	0.574
Parks and Recreation Bond	1,723,500	1,723,750	1,723,750
Mill Rate Equivalent - Parks and Recreation Bonds	0.139	0.135	0.116
Transportation System Bonds	3,223,656	3,224,947	3,222,224
Mill Rate Equivalent - Transportation System Bonds	0.259	0.253	0.247
Port Bond	708,750	-	-
Mill Rate Equivalent - Port Bond	0.057	-	-
Total Potential Increase to Revenues	14,446,011	13,159,618	12,441,483



Major Revenue Sources and Descriptions

Taxes

Tax revenue includes all real and personal property taxes, excise taxes, motor vehicle taxes and transient accommodation taxes billed and collected by the borough. Property taxes are determined by the Assembly approved mill rates and the certified assessed values. Motor vehicle taxes are based on the age and weight of the vehicle being registered. Both excise taxes and transient accommodation taxes are based on tobacco products sold and as room rental rates multiplied by the Assembly adopted tax rates.

Interest

Interest revenue includes all interest earned from investments. Investment income is based on current holdings and current market rates.

Fees

Fee revenue includes all of the various fees charged by the borough for services rendered. These include ambulance, ice arena, pool, animal care, water & sewer, solid waste, port, and general government fees. All fees are determined based upon utilization and the Assembly approved fee schedules. Fees rise very gradually every year to cover the increased costs of operations. Fees also rise with increased usage.

State

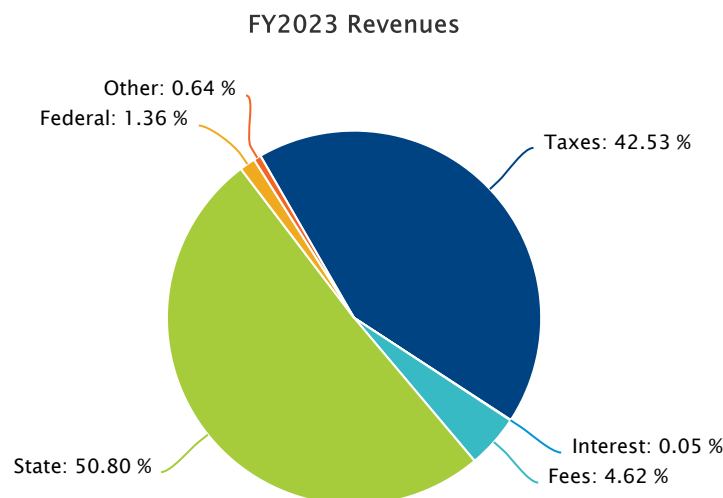
State revenue includes all funds provided by the State of Alaska to the borough. The largest sources in the past have been Education, followed by School Debt Service Reimbursement. The School Debt Service Reimbursement program has not been fully funded for the past two fiscal years. For Education, the State of Alaska School Foundation is the primary source of revenue.

Federal

Federal revenue includes all funds provided by the Federal Government to the borough. The major source is the annual Federal Payment in Lieu of Taxes (PILT). Federal funds for PILT are determined by acreage owned by the Federal Government within the boundaries of the Borough. The major sources of federal revenue for education are E-rate and Medicaid reimbursement.

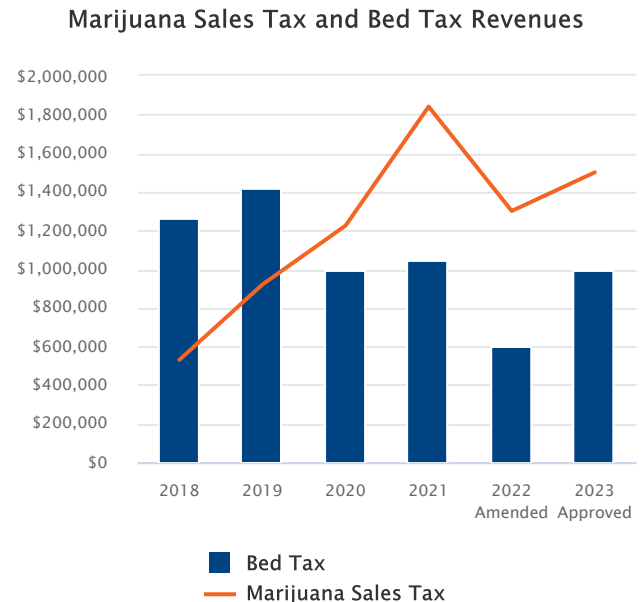
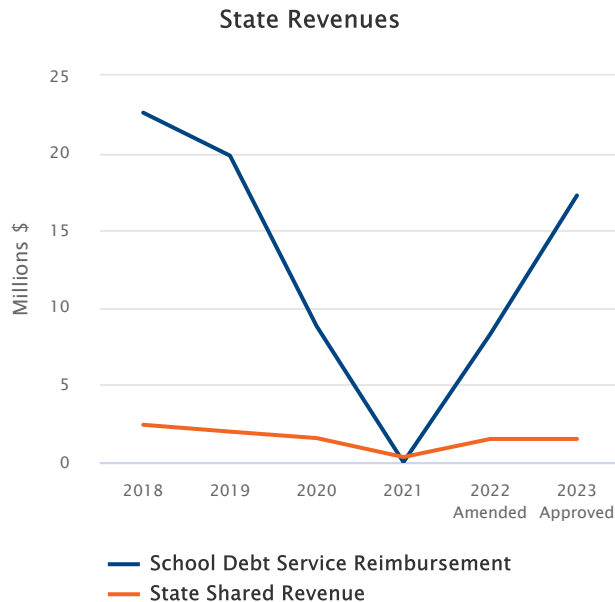
Other

Other revenue includes all miscellaneous revenues received by the borough. These include donations, land sales, land leases, sales of general fixed assets and fines. It is unknown exactly how much will be received in any given year.



FY2023 Revenue Sources

The largest revenue source in FY2023 is the State of Alaska. \$191 million is provided for education from the State of Alaska School Foundation. The State also provides \$1.7 million in state revenue sharing. Taxes make up the second largest source of revenue at 42%. These include real property, personal property excise, transient accommodation, and sales taxes.



School Bond Debt Reimbursement

The State of Alaska school debt service reimbursement program reimburses up to 70% of qualified construction bond debt. The program is funded in FY2023. FY2021 saw no funding and FY2022 partial funding of \$8 million.

State Revenue Sharing has increased from \$330,127 in FY2021 to \$1.5 million in FY2022.

Sales Tax Revenues

Property taxes provide the largest source of tax revenue to the borough. The second largest source is in the form of tobacco excise taxes, providing a budgeted \$8.5 million in revenue in FY2023. Marijuana sales taxes, which the borough began to collect in 2017, have grown exponentially. Marijuana Tax Revenue is budgeted at \$1.5 million in FY2023.

Bed tax revenues have also grown in recent years, providing \$1.05 million in FY2021.

Total Matanuska-Susitna Borough Revenues (net of transfers)

	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Approved
Taxes	\$151,062,250	\$156,441,732	\$161,697,428	\$164,142,270	\$171,975,300
Interest	7,767,379	6,004,422	(472,986)	6,091,615	217,450
Fees	18,368,494	19,207,381	19,672,708	18,657,400	18,670,400
State	233,612,366	225,502,608	218,801,547	204,704,708	205,386,137
Federal	5,691,481	4,396,509	4,566,653	5,475,606	5,511,066
Other	8,692,166	73,273,153	6,009,618	2,128,300	2,579,600
Total Revenues	\$425,194,136	\$484,825,805	\$410,274,968	\$401,199,899	\$404,339,953

Personnel Full-time Equivalent (FTE)

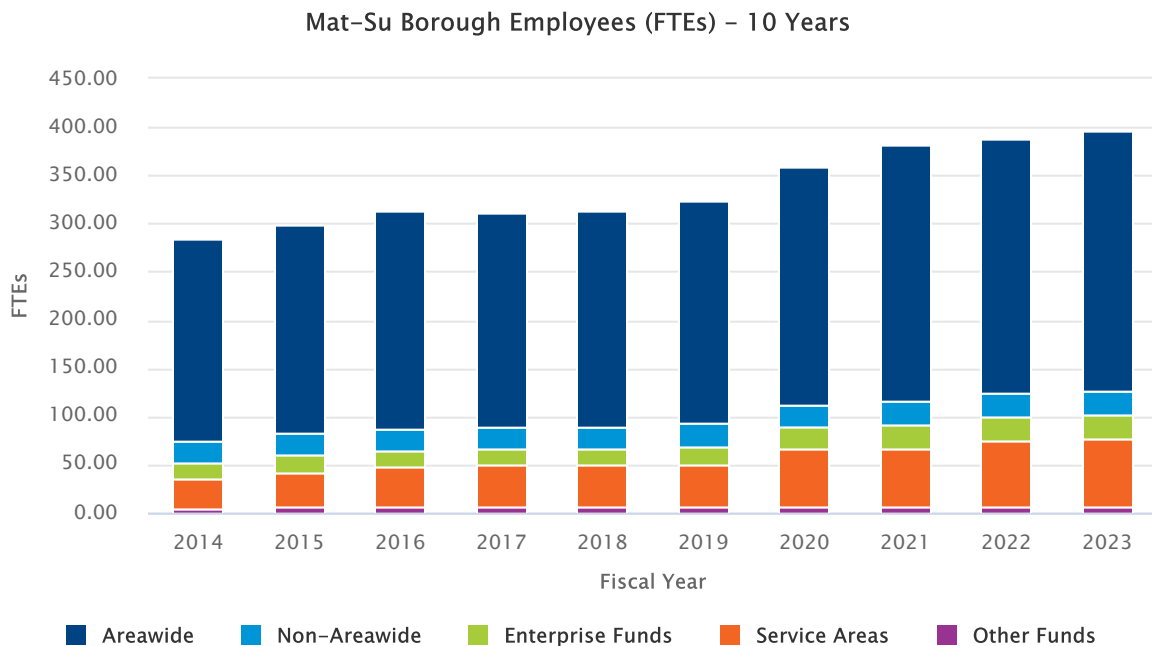
Personnel Overview

Changes to the Personnel Budget

The FY 2023 Approved Budget totals 396.63 full-time equivalent positions. This includes the addition of 5 new full-time positions within Emergency Services, Solid Waste, Community Development and the Clerk's office. Other changes include the conversion of existing positions to better meet department needs.

Matanuska-Susitna Borough Personnel

The Mat-Su Borough currently has a total of 388.65 FTE (Full-Time Equivalent) positions. Using the most recent population figures available, the Matanuska-Susitna Borough has one employee for every 279 residents, a more efficient ratio than any other Municipality in the State. The Figure below shows the historical FTEs by major fund category.



Personnel Summary Schedule

Department	Fund Category	Fund	2020	2021	2022	Approved 2023	Increase/ (Decrease)
Mayor & Assembly	Areawide Fund	100	34.14	34.54	33.95	35.00	1.05
	Non-Areawide Fund	200	14.70	16.20	16.05	16.00	(0.05)
			48.84	50.74	50.00	51.00	1.00
Information Technology	Areawide Fund	100	19.95	20.95	21.50	21.50	-
	Non-Areawide Fund	200	0.80	0.80	0.50	0.50	-
			20.75	21.75	22.00	22.00	-
Finance	Areawide Fund	100	50.00	51.00	52.00	52.00	-
			50.00	51.00	52.00	52.00	-
Planning & Land Use	Areawide Fund	100	28.00	28.00	27.00	27.00	-
			28.00	28.00	27.00	27.00	-
Community Development	Areawide Fund	100	22.45	22.45	22.45	23.55	1.10
	Non-Areawide Fund	200	8.14	8.24	8.14	8.14	-
	Land Management	203	5.05	5.05	5.05	4.95	(0.10)
			35.64	35.74	35.64	36.64	1.00
Emergency Services	Areawide Fund	100	67.01	83.41	85.23	86.23	1.00
	Enhanced 911	202	1.25	1.50	1.50	1.50	-
	Fire Service Areas	245,250	40.00	41.26	51.28	52.28	1.00
			108.26	126.17	138.01	140.01	2.00
Public Works	Areawide Fund	100	25.16	25.01	22.91	24.52	1.61
	Non-Areawide Fund	200	-	-	-	-	-
	Road & Special Service Areas	265,293	19.14	19.39	20.49	18.98	(1.51)
	Solid Waste Enterprise Fund	510	22.60	22.60	22.60	23.50	0.90
			66.90	67.00	66.00	67.01	1.00
Port	Port Enterprise Fund	520	1.00	1.00	1.00	1.00	-
			1.00	1.00	1.00	1.00	-
Total Borough Operating FTE			359.39	381.40	391.65	396.65	5.00

Personnel Comparison - Fund 100 Areawide

Department	Division	Department - Division No.	2020	2021	2022	Approved 2023	Increase/ (Decrease)
Mayor and Assembly	Borough Clerk	100-103	3.65	3.65	3.65	3.65	-
	Elections	100-105	1.85	1.85	1.85	2.45	0.60
	Records Management	100-106	2.50	2.50	2.50	2.90	0.40
	Administration	100-110	7.14	7.54	6.95	6.00	(0.95)
	Law	100-111	7.00	7.00	7.00	7.00	-
	Human Resources	100-115	5.00	5.00	5.00	6.00	1.00
	Purchasing	100-128	7.00	7.00	7.00	7.00	-
Total Mayor and Assembly			34.14	34.54	33.95	35.00	1.05
Information Technology	GIS	115-116	6.00	6.00	6.00	6.00	-
	Information Technology Administration	115-117	2.75	2.75	3.00	6.00	3.00
	Information Technology	115-121	11.20	12.20	12.50	9.50	(3.00)
Total Information Technology			19.95	20.95	21.50	21.50	-
Finance	Finance-Administration	120-120	2.00	2.00	3.00	3.00	-
	Revenue/Budget	120-119	13.00	13.00	13.00	13.00	-
	Accounting	120-125	13.00	12.00	12.00	12.00	-
	Assessments	120-140	22.00	24.00	24.00	24.00	-
Total Finance			50.00	51.00	52.00	52.00	-
Planning & Land Use	Planning	130-130	7.00	7.00	6.00	6.00	-
	Platting	130-131	6.00	6.00	6.00	6.00	-
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	-
	Development Services	130-139	13.00	13.00	13.00	13.00	-
Total Planning & Land Use			28.00	28.00	27.00	27.00	-
Public Works	Public Works-Administration	150-150	2.20	2.20	1.20	1.20	-
	Facility Maintenance	150-151	9.00	9.10	9.10	9.50	0.40
	Operations	150-155	0.46	0.51	0.51	0.44	(0.07)
	Project Management	150-181	5.00	5.00	5.00	6.25	1.25
	Engineering	150-182	8.50	8.20	7.10	7.16	0.06
Total Public Works			25.16	25.01	22.91	24.54	1.63
Emergency Services	Telecommunications	160-126	0.75	0.75	1.50	1.50	-
	Public Safety-Administration	160-300	7.63	7.64	5.22	5.22	-
	Fleet Maintenance - Areawide	160-310	1.00	-	-	-	-
	Rescue	160-330	0.31	0.28	0.30	1.295	1.00
	Ambulance Operations	160-334	57.32	75.32	77.19	77.192	-
	Emergency Management	160-380	1.04	1.03	1.02	1.02	-
Total Emergency Services			68.05	85.02	85.23	86.23	1.00
Community Development	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	-
	Recreational Services	170-129	1.85	1.85	1.85	1.85	-
	Community Pools	170-136	9.50	9.50	9.50	9.50	-
	Outdoor Recreation	170-142	1.00	1.00	1.00	1.50	0.50
	Administration	170-145	4.10	4.10	4.10	4.20	0.10
	Trails Maintenance	170-147	1.00	1.00	1.00	1.50	0.50
	Trails Maintenance	170-149	1.00	1.00	1.00	1.00	-
Total Community Development			22.45	22.45	22.45	23.55	1.10
Total FTE - Fund 100 Areawide			247.75	266.97	265.04	269.82	4.78

Personnel Comparison - Funds 200 - 520

Department	Division	Department - Division No.	2020	2021	2022	Approved 2023	Increase/ (Decrease)
Fund 200 Non-Areawide							
Assembly	Economic Development	100-114	0.65	-	-	-	-
	Animal Care	100-606	14.05	16.20	16.05	16.00	(0.05)
Information Technology	Information Technology	115-121	0.80	0.80	0.50	0.50	-
Community Development	Sutton Library	170-503	1.75	1.77	1.75	1.75	-
	Talkeetna Library	170-504	1.88	1.90	1.88	1.88	-
	Trapper Creek Library	170-505	0.75	0.77	0.75	0.75	-
	Willow Library	170-507	1.88	1.90	1.88	1.88	-
	Big Lake Library	170-508	1.88	1.90	1.88	1.88	-
Total Fund 200 Non-Areawide			23.64	25.24	24.69	24.64	(0.05)
Fund 202 Enhanced 911							
Emergency Services	Enhanced 911	160-370	1.25	1.50	1.50	1.50	-
Total Fund 202 Enhanced 911			1.25	1.50	1.50	1.50	-
Fund 203 Land Management							
Land Management	Land Management	170-141	4.05	4.05	4.05	3.95	(0.10)
	Community Development Admin	170-145	1.00	1.00	1.00	1.00	-
Total Fund 203 Land Management			5.05	5.05	5.05	4.95	(0.10)
Fund 248 - 259 Fire Service Areas							
Emergency Service	Fleet Maintenance - Fire	245-000	3.10	4.10	5.05	5.75	0.70
	Caswell Fire Service Area	248-000	0.62	0.56	1.04	1.04	-
	West Lakes Fire Service Area	249-000	6.75	6.50	6.12	5.42	(0.70)
	Central Fire Service Area	250-000	24.42	25.28	33.94	33.94	-
	Fire Code Deferement	250-160	3.70	3.70	3.70	3.70	-
	Butte Fire Service Area	251-000	0.35	0.22	0.15	1.15	1.00
	Sutton Fire Service Area	253-000	0.12	0.03	0.02	0.02	-
	Talkeetna Fire Service Area	254-000	0.22	0.10	0.07	0.07	-
	Willow Fire Service Area	258-000	0.69	0.65	1.10	1.10	-
	Greater Palmer Fire Service Area	259-000	0.03	0.12	0.09	0.09	-
Total Fire Service Areas			40.00	41.26	51.28	52.28	1.00
Fund 270 - 297 Road and Special Service Areas							
Public Works	Talkeetna Sewer/Water Svc. Area	293-000	2.33	2.58	2.58	2.57	(0.01)
	Talkeetna flood	290-000	-	-	-	0.03	0.03
	Road Service Areas-Admin	265-000	16.81	16.81	17.91	16.37	(1.54)
Total Road and Special Service Areas			19.14	19.39	20.49	18.96	(1.53)
Fund 510 Solid Waste Enterprise Fund							
Public Works	Sanitary Landfills -- Central	150-401	9.35	9.35	9.35	10.25	0.90
	Sanitary Landfills -- Transfer Sites	150-402	8.65	8.65	8.65	8.65	-
	Vehicle Removal Program	150-415	0.31	0.31	0.31	0.31	-
	Hazardous Waste	150-416	3.40	3.40	3.40	3.40	0.00
	Recycling	150-417	0.42	0.42	0.42	0.42	-
	Community Cleanup	150-419	0.47	0.47	0.47	0.47	-
Total Fund 510 Solid Waste Enterprise Fund			22.60	22.60	22.60	23.50	0.90
Fund 520 Port Enterprise Fund							
	Port	100-112	1.00	1.00	1.00	1.00	-
Total 520 Port Enterprise Fund			1.00	1.00	1.00	1.00	-
Total FTE - Funds 200 - 520			112.68	116.04	126.61	126.83	0.22



GENERAL FUND

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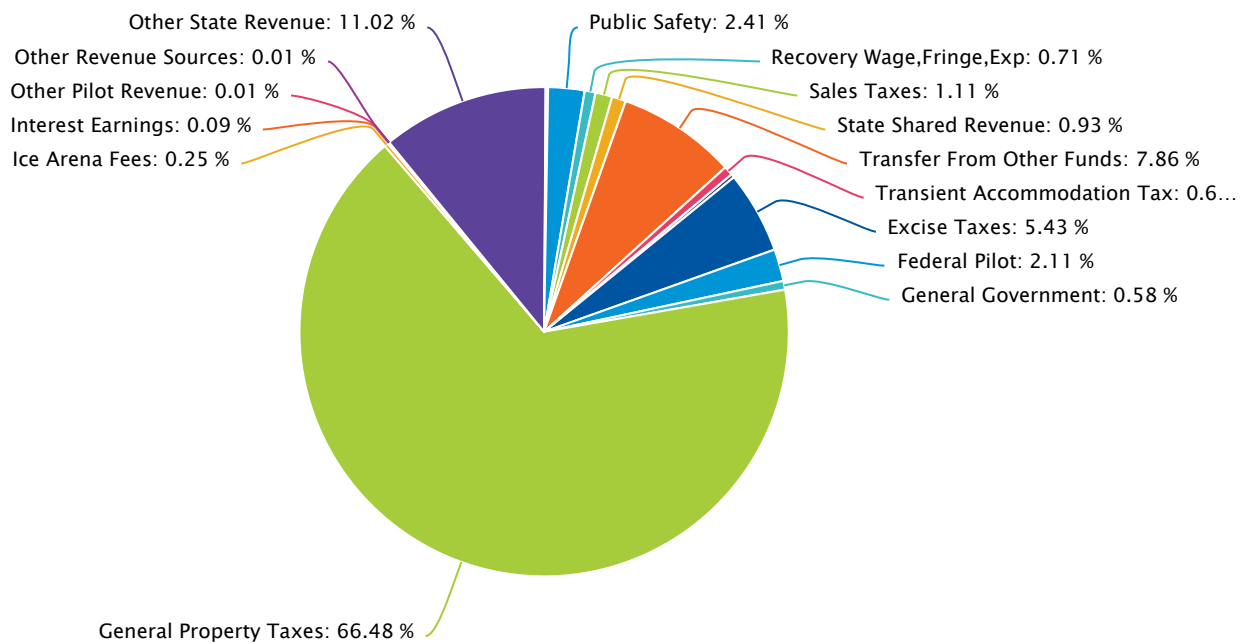
**Fund 100 - General Fund
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	137,274,705	145,596,818	165,690,574
Total Expenditures	143,108,835	172,311,376	166,678,878
Audited fund balance 6/30/2021			\$56,594,788
2022 Fiscal year revenues and transfers	\$145,596,818		
Closed Capital Projects	850,000		
2022 Fiscal year expenditures and transfers	(172,311,376)		
Estimated adjustment to fund balance		(25,864,558)	
Estimated total fund balance 6/30/2022			30,730,230
Fiscal Year 2023 operations:			
Estimated operating revenues	151,494,804		
Recoveries/Other	1,173,413		
Transfers in	13,022,357		
Estimated operating expenditures	(54,075,839)		
Grants/Pass Through	(1,600,000)		
Transfers Out:			
Education Operating	(70,696,614)		
Education Debt Service	(20,813,282)		
Parks & Recreation Debt Service	(1,721,000)		
Certificates of Participation	(410,535)		
Transportation System Debt Service	(2,344,934)		
Revolving Loan - Local Improvement District	(500,000)		
Port Enterprise Fund	(776,000)		
Capital Projects	(12,961,238)		
EMS Fleet Maintenance	(484,836)		
FSA's Ambulance Building Rental	(294,600)		
Interfund Loan - Tommy Moe Building Purchase	(130,748)		
Estimated FY2023 adjustment to fund balance		(1,119,052)	
Appropriated reservations and required adjustments to fund balance:			
Reserve for Minimum Fund Balance	(25,000,000)		
Reserve for Self Insurance	(1,000,000)		
Reserve for Compensated Absences	(250,000)		
Reserve for Assembly Project	(25,217)		
Reserve for Major Repairs and Renovations	(1,000,000)		
Reserve for Capital	(1,000,000)		
Reserve for Emergency Response	(1,250,000)		
Adjustment to fund balance for Reserves		(29,525,217)	
Estimated unassigned fund balance 6/30/2023			<u>\$85,961</u>

Fund 100 - Areawide Revenue Summary

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Community Pool Revenues	\$304,161	\$400,000	\$400,000
Excise Taxes	9,010,706	8,500,000	8,990,000
Federal Pilot	3,862,028	3,500,000	3,500,000
General Government	1,277,495	990,300	963,800
General Property Taxes	104,468,238	106,766,130	110,150,130
Ice Arena Fees	437,169	400,000	410,000
Interest Earnings	(620,236)	6,002,570	150,000
Other Pilot Revenue	8,279	8,500	8,500
Other Revenue Sources	9,856	10,000	20,000
Other State Revenue	1,823,032	9,280,061	18,257,374
Parks & Recreation Fees	361,186	230,000	230,000
Proceeds Of Gfs Disposal	33,615	15,000	30,000
Public Safety	4,096,984	4,001,000	4,001,000
Recovery Wage,Fringe,Exp	1,206,171	1,177,804	1,173,413
Sales Taxes	1,843,716	1,300,000	1,840,000
State Shared Revenue	364,927	1,535,000	1,540,000
Transfer From Other Funds	7,732,987	876,453	13,022,357
Transient Accommodation Tax	1,054,391	604,000	1,004,000
Total Revenues	\$137,274,705	\$145,596,818	\$165,690,574

Total Revenue by Classification Approved 2022-2023





**Fund 100 - Areawide
Revenue Detail**

Account	Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
General Property Taxes				
311.100	Real Property	\$100,026,998	\$102,730,100	\$105,807,500
311.102	Real Property-Delinquent	2,704,121	2,200,000	2,200,000
311.200	Personal Property	578,806	538,900	544,600
311.202	Personal Property-Delinq	(9,807)	-	-
311.400	Penalty & Interest	471,254	1,000,000	1,000,000
311.500	Vehicle Tax State Collec	696,867	297,130	598,030
	Total 311	104,468,238	106,766,130	110,150,130
Marijuana Sales Tax				
313.100	Marijuana Sales Tax	1,840,198	1,300,000	1,840,000
313.150	Marijuana Penalties and Interest	3,518	-	-
	Total 313	1,843,716	1,300,000	1,840,000
Excise Tax				
315.100	Tobacco Excise Tax	8,993,114	8,500,000	8,990,000
315.200	Excise License	9,119	-	-
315.300	Penalty and Interest	8,473	-	-
	Total 315	9,010,706	8,500,000	8,990,000
Federal Payments				
333.000	Federal Pilot	3,843,322	3,500,000	3,500,000
333.100	National Forest Income	18,706	-	-
	Total 33X	3,862,028	3,500,000	3,500,000
State Shared Revenue				
335.350	State Shared A/W	330,127	1,500,000	1,500,000
335.750	Marijuana Review Fees	34,800	35,000	40,000
	Total 335	364,927	1,535,000	1,540,000
Other State Revenue				
337.100	Debt Service Reimb	-	8,280,061	17,257,374
337.800	State PERS Relief	1,823,032	1,000,000	1,000,000
	Total 337	1,823,032	9,280,061	18,257,374
PILT				
338.100	Miscellaneous Pilot	8,279	8,500	8,500
	Total 338	8,279	8,500	8,500
General Government				
341.100	Nsf & Atty Fees	126,721	120,000	100,000
341.200	Recording Fees	-	1,000	500
341.210	Borough Gym Fees	30	10,000	5,000
341.300	Planning/Platting Fees	414,905	250,000	250,000
341.550	Candidate Filing Fees	275	300	300
341.700	Eng. Inspection Fees	840	8,000	5,000
341.720	Utility Permit App Fee	5,722	55,000	50,000
341.740	Rght Of Way Prmit App Fee	14,350	25,000	20,000
341.900	Miscellaneous Fees	6,449	15,000	20,000
341.905	Sale of Maps	396	-	-
341.920	Lid Fee'S	(23,646)	-	-
341.940	Foreclosure Fees	114,123	100,000	100,000
341.980	Liquor License Fees	-	1,000	1,000

**Fund 100 - Areawide
Revenue Detail**

Account	Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
341.985	Marijuana License Review Fee	-	25,000	12,000
341.990	Business License Fee	617,330	380,000	400,000
	Total 341	1,277,495	990,300	963,800
	Other General Government			
342.000	Ambulance Fees	4,095,885	4,000,000	4,000,000
342.100	EMS Rescue	1,099	1,000	1,000
343.310	Park and Recreation Fees	352,323	230,000	230,000
343.400	Trailhead Parking Fees	(5)	-	-
343.500	Government Peak Rec Area Fees	7,969	-	-
343.700	Boat Launch Fees	900	-	-
346.000	Ice Arena Fees	(369)	-	-
346.100	Ice Arena Fees	437,538	400,000	410,000
347.100	Palmer Pool Revenues	186,338	200,000	200,000
347.200	Wasilla Pool Revenues	117,823	200,000	200,000
	Total 34X	5,199,501	5,031,000	5,041,000
	Transient Accommodation Tax			
348.100	Bed Tax Revenues	1,048,913	600,000	1,000,000
348.200	Penalty & Interest	5,479	4,000	4,000
	Total 348	1,054,391	604,000	1,004,000
	Interest Earnings			
361.100	Interest On Investments	(620,236)	6,002,570	150,000
	Total 361	(620,236)	6,002,570	150,000
	Transfers from Other Funds			
367.130	Trnfr From Health Ins Fnd	-	-	7,800,000
367.150	Worker's Compensation Insurance Fund	-	-	4,700,000
367.300	Grant Projects	2,609,999	125,225	20,000
367.400	Capital Projects	5,049,793	750,000	500,000
367.510	Revolving Loan	546	1,228	2,357
367.700	Service Areas	72,650	-	-
	Total 367	7,732,987	876,453	13,022,357
	Recovery of Wages & Fringes			
368.110	Emerg/Disaster- Fund 445	3,748	-	-
368.120	Service Areas-Fnd 405/410	3,903	10,000	10,000
368.150	Boro/415/425/430/435/440	151,907	50,000	50,000
368.210	Land Management	50,000	53,500	56,120
368.220	Service Areas	812,285	823,804	804,948
368.230	Non-Areawide	117,300	159,000	166,820
368.240	Solid Waste Fund	67,027	81,500	85,525
	Total 368	1,206,171	1,177,804	1,173,413
	Miscellaneous			
3xx xxx	Other Revenue Sources	43,470	25,000	50,000
	Total Revenues	\$137,274,705	\$145,596,818	\$165,690,574



Fund 100 - Areawide Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$13,532,648,440 for areawide purposes. A mill rate of 8.901 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

Net Tax Levy Requirement

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$12,094,488,520	\$107,653,000	\$-	\$2,615,900	\$105,037,100
Sr Cit/Vets	1,318,447,770	11,735,500	11,735,500	-	-
Farm	57,003,060	-	-	-	-
Personal	62,709,090	558,100	-	13,500	544,600
Total	\$13,532,648,440	\$119,946,600	\$11,735,500	\$2,629,400	\$105,581,700

311.000

General Property Taxes

311.100	Real Property	\$105,807,500
311.102	Real Property-Delinquent	2,200,000
311.200	Personal Property	544,600
311.202	Personal Property-Delinq	-

Penalty and Interest on Delinquent Taxes: State statutes require penalty and interest charges on delinquent taxes. The rates are as follows:

Penalty on Delinquent Accounts:

1-30 days delinquent	5% of tax due
31-60 days delinquent	10% of tax due
Over 61 days	15% of tax due

Interest:

Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2023 is estimated at \$1,000,000.

311.500	Vehicle Tax/State Collected: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts are allocated to Road Service Areas according to Borough Code. Remaining funds, estimated at \$598,030, are to provide funding for bridge and railroad crossing major maintenance and repair, 50% match RSA Construction and 50% match Dust Control.
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313.100

Marijuana Sales Tax

The Matanuska-Susitna Borough collects a 5% sales tax on all retail sales of marijuana and marijuana products. Receipts of \$1,840,000 are estimated for fiscal year 2023.

315.000

Excise Tax

315 100	Tobacco Excise Tax: A tax is collected on any cigarettes or tobacco products acquired within or brought into the borough. Receipts of \$8,990,000 are estimated for fiscal year 2023.
315 200	Excise License: A license is required to purchase cigarettes or any other tobacco products within the borough.

Fund 100 - Areawide Revenue Commentary

<u>333.000</u>	<u>Federal Payments</u>	
333 000	Federal payment-in-lieu-of-taxes is computed on approximately 1,910,000 acres of federal land within the borough, times a dollar amount per acre, modified by a maximum revenue allowed per capita. Payment of this revenue is subject to an annual federal appropriation but is estimated at \$3,500,000 for fiscal year 2023.	
<u>335.000</u>	<u>State Revenue</u>	
335 350	State shared revenues in the amount of \$1,500,000 are projected for fiscal year 2023.	
<u>337.000</u>	<u>Other State Revenue</u>	
337 800	State Pers Relief: The State of Alaska provides relief for PERS to the Borough, the fiscal year 2023 amount is estimated at \$1,000,000.	
<u>338.000</u>	<u>Pilot</u>	
338 100	Payment in lieu of taxes from miscellaneous sources is estimated to be \$8,500 in fiscal year 2023.	
<u>341.000</u>	<u>General Government</u>	
341 xxx	These accounts include fees collected for rental of the borough gym, plan specifications, utility permit fees, other permit fees, NSF and attorney fees, zoning and subdivision fees, foreclosure fees, computer report fees, Clerk's office fees, LID fees, business license fees, real estate transfer fees and other miscellaneous fees. The total fees are estimated to be \$963,800 for fiscal year 2023.	
<u>342.000</u>	<u>Emergency Services</u>	
342 xxx	\$4,001,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2023.	
<u>343.000</u>	<u>Parks & Recreation Fees</u>	
343 xxx	During fiscal year 2023 \$230,000 is projected to be collected in fees from Matanuska River Park, Government Peak Recreation Area, Trailhead Parking, and from other park related fees.	
<u>246.000</u>	<u>Ice Arena Fees</u>	
	Ice arena fees include rentals, concessions, skating, lessons, and other fees. \$410,000 is estimated to be generated from the ice arena operation.	
<u>347.000</u>	<u>Community Pools</u>	
	Estimated revenues of \$400,000 from concessions, swimming, lessons, and other related fees are expected to be generated from the pool operations.	
<u>348.000</u>	<u>Transient Accommodations Tax</u>	
	It is estimated that \$1,000,000 will be received in fiscal year 2023 from bed taxes. Additionally, \$4,000 in late payment penalties are expected to be received.	
<u>361.000</u>	<u>Interest Earnings</u>	
	Interest earned from investments is estimated at \$150,000.	
<u>367.000</u>	<u>Transfer From Other Funds</u>	
	Transfers to the areawide fund will total \$13,022,357. This represents interest paid on revolving loans and capital project transfers.	
<u>368.000</u>	<u>Recovery of Wages, Fringes, Maintenance and Other Expenses</u>	
	It is estimated that the general fund will recover a total of \$1,173,413 from these sources.	
<u>3xx.xxx</u>	<u>Other Revenue</u>	
	Other miscellaneous revenues expected in fiscal year 2023 are projected to equal \$50,000.	



**Fund 100 - Areawide
Expenditure Detail**

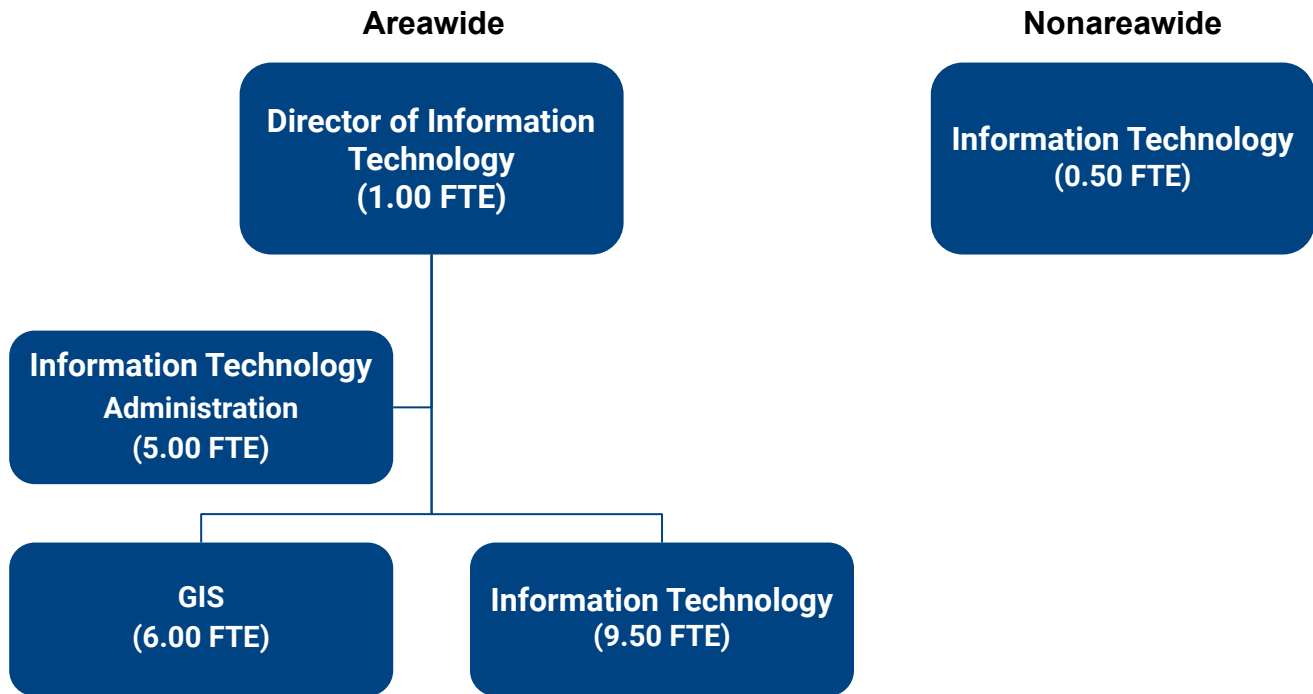
Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
000	Non-Departmental	\$104,275,975	\$118,725,958	\$112,308,439
101	Assembly	367,592	459,891	450,843
102	Assembly Reserve	-	20,000	20,000
103	Borough Clerk	630,636	609,396	596,259
104	Mayor	78,074	144,519	130,444
105	Elections	477,846	789,284	845,647
106	Records Management	501,839	538,086	502,174
110	Administration	1,339,411	1,550,917	1,462,306
111	Law	1,389,308	2,091,071	2,025,137
113	Common Contractual	1,255,229	1,523,094	1,791,438
115	Human Resources	843,089	862,922	947,576
116	Geographic Info Systems	993,136	1,211,563	1,091,484
117	IT Administration	433,725	561,585	1,063,483
119	Revenue & Budget	1,609,971	1,675,432	1,680,899
120	Admin-Finance	580,298	706,804	687,598
121	Office of Information Technology	1,706,940	1,920,758	1,440,483
122	Maintenance & Licensing	1,868,810	2,640,985	2,785,629
123	Outdoor Ice Rinks	4,340	6,120	5,920
124	Brett Memorial Ice Arena	842,900	943,346	904,948
125	Accounting	1,376,935	1,511,474	1,464,806
126	Telecommunication Network	972,824	1,464,952	1,414,725
128	Purchasing	984,237	983,605	920,506
129	Recreational Services	307,146	370,671	356,032
130	Planning	713,639	759,808	858,176
131	Platting	786,121	834,519	787,370
133	Planning-Admin	456,587	450,327	473,763
136	Community Pools	1,644,042	1,865,242	1,881,601
139	Development Services	1,953,211	1,967,832	1,989,245
140	Assessment	3,085,284	3,356,655	3,104,833
142	Parks & Recreation	468,689	635,004	676,421
145	Community Develop-Admin	662,708	794,864	762,837
146	Community Enrichment	13,268	27,500	-
147	Recreation Infrastructure Maint.	319,472	442,084	463,423
149	Community Dev - Northern Region	194,470	228,365	202,273
150	Public Works-Admin	55,612	197,321	197,571
151	Maintenance	1,508,876	1,974,266	2,073,532
155	Operations	83,494	84,598	74,873
158	Community Cleanup	-	15,000	50,000
180	Capital Projects Admin	262,744	-	-
181	Project Management	819,266	1,328,233	1,037,998
182	Pre-Design & Engineering	1,281,676	1,245,309	1,366,984
183	Purchasing	(1,519)	-	-
300	Emergency Services Admin	889,740	1,142,475	1,169,221
330	Rescue Units	413,012	985,626	1,209,291

**Fund 100 - Areawide
Expenditure Detail**

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
334	Ambulance Operations	4,321,483	12,195,548	12,664,460
351	Emergency Services Station 51	65,019	105,683	104,467
360	Local Emer. Pl. Board	2,814	17,050	-
380	Emergency Management	257,847	301,084	584,913
604	Labor Relations Board	-	5,550	5,550
609	Board Of Adjmt. & Appeals	1,944	5,600	8,400
612	Office of Administrative Hearing	9,075	33,400	34,900
	Total Expenditures	\$143,108,835	\$172,311,376	\$166,678,878



Department of Information Technology



Notes:

- 1) FTE – Full-time equipment positions currently approved within the operating budget.
- 2) Refer to the Appendix for a full of 2023 approved positions.

Department Mission

The Mat-Su Borough Information Technology Department will be recognized as a high performance team that is collaborative, efficient, affordable, responsive, sustainable, process driven, trusted, industry leading, and innovative in our support of the Mat-Su community.

Overview

The Mat-Su Borough Information Technology Department provides up-to-date, secure, reliable, responsive, and affordable IT solutions to all Borough Departments as we support the Matanuska-Susitna Community.

The Information Technology Department, in collaboration with Borough departments and divisions, supports the business functions of the Borough by:

- Providing computer access, telephone and internet services, and technical training to employees.
- Investing in information technology infrastructure and software.
- Ensuring critical systems are functional in the event of a catastrophic event.
- The Information Technology Department comprises four functional groups: Business Integration, Geographic Information Services, Service Desk and Technology Infrastructure.

Goals: Long-term & Short-term

- Smart Communities
 - Opt-In Public Notifications
 - Support Cities
- All permits online
- Financial system improvements
- Process automation
- eCommerce improvements
- EOC/COP: improvements, operationalize
- Ongoing imagery: Aerial and Oblique
- Develop/improve hub sites, dashboards, customer surveys/feedback and transparency
- Modernize web site software
- Parcel viewer rebuild
- GIS System upgrade
- Exchange email to cloud
- myProperty website improvements
- Enhanced cyber security

Accomplishments

- Problem reporter: roads and animal care
- Customer satisfaction survey
- Aerial Imagery / Oblique / LiDAR
- EOC Common Operating Picture (COP)
- KPI Dashboards
- eCommerce Improvements
- PureSafety replacement
- HR / Payroll process improvement
- Assembly Chambers AV Improvements
- Ice Rink scheduling software
- Rec Services payment Kiosk
- DES Station alerting
- DSJ Security Cameras
- DSJ Public Address system



Information Technology Performance Measures							
Measure		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Input	Total Service Desk Tickets Created	8,000	8,874	9,500	9,743	10,000	10,000
	GIS Tickets	480	332	335	508	500	500
	Projects Started	53	21	20	21	20	20
	Mobile Devices (iPhone, iPad) Costs	\$127,650	\$130,600	\$135,500	\$147,400	\$137,600	\$140,000
	MTA Phones Costs	\$77,000	\$77,000	\$84,000	\$100,000	\$100,000	\$100,000
	Communications Network Costs	\$127,500	\$127,500	\$95,000	\$125,000	\$115,000	\$115,000
	Software Costs	\$969,943	\$991,805	\$1,271,808	\$1,351,157	\$1,452,261	\$1,500,000
	Infrastructure Costs	\$86,127	\$162,905	\$25,000	\$25,000	\$25,000	\$25,000
	Efficiency	Number of Days with Created Ticket	210	293	292	292	292
Average New Tickets Per Day		27.36	30.29	32.53	31.07	33.00	33.00
Average Open Tickets		450	302	315	354	360	360
Percentage Increase Per Year		47%	11%	7%	11%	2%	2%
Output	Life Cycle Replacement - Workstatio	112	171	103	117	123	170
	Number of Mobile Phones	168	227	230	239	245	250
	Number of Mobile Devices	382	336	375	418	425	430
	Number of Physical Servers	16	18	21	18	20	20
	Number of Virtual Servers	126	145	160	160	175	175
	Number of Network Devices	165	218	225	211	220	220
Outcome	Major Cyber Attacks	1	-	-	-	-	-
	GIS Solutions	24	41	55	60	75	85
	Web Map Apps (Public)				86	90	95
	Web Maps (Public)				139	145	150
	ArcGIS Survey123 (Public)				17	20	22
	Hub Sites (Public)				9	12	14
	Future Services (Public)				143	150	155
	ESRI Dashboards (Public)				31	35	38
	eCommerce Transactions	4,697	7,747	8,522	10,212	11,000	12,750
	eCommerce Revenue	\$393,598	\$583,485	\$641,834	\$835,360	\$990,000	\$1,100,000
	GIS Apps and Maps Usage						
	Parcel Viewer Usage	600/day	622/day	625/day	642/day	650/day	650/day
	Open Data Site			124/day	174/day		
	Find My School Usage	30/day	28/day	35/day	35/day	38/day	40/day

FY2023 Approved Expenditures by Division

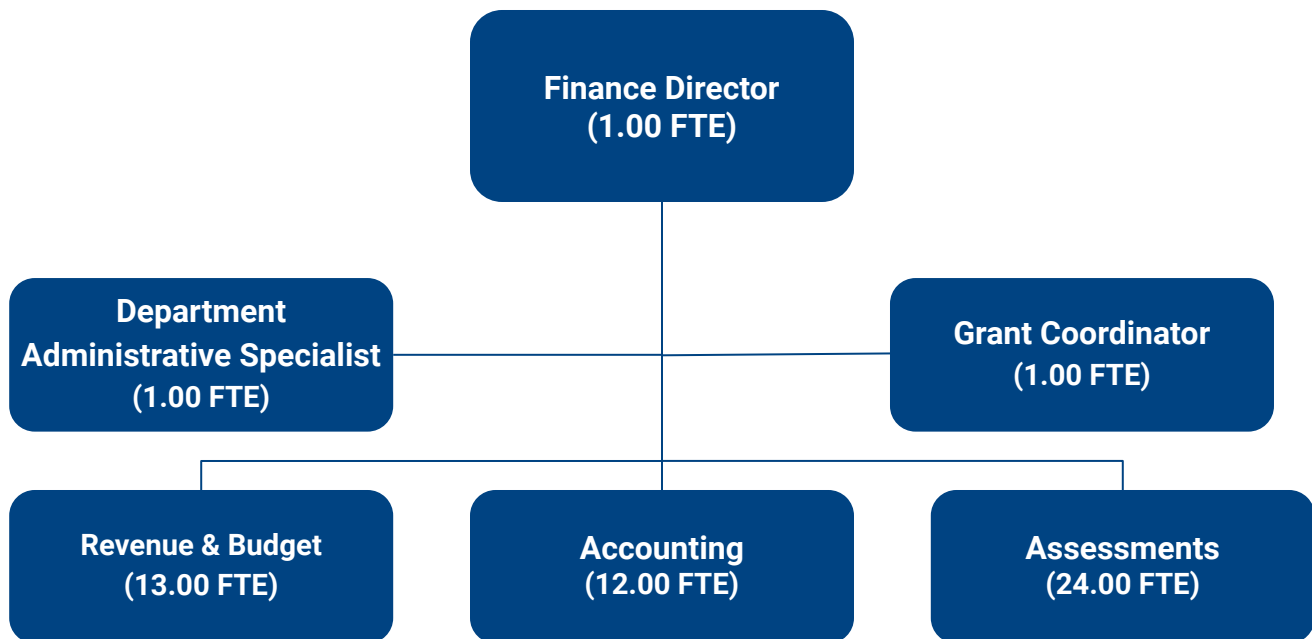
Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
116	Geographic Info Systems	\$993,136	\$1,211,563	\$1,091,484	-9.91%
117	IT Administration	433,725	561,585	1,063,483	89.37%
121	Office of Information Technology	1,706,940	1,920,758	1,440,483	-25.00%
122	Maintenance & Licensing	1,868,810	2,640,985	2,785,629	5.48%
Department Total		\$5,002,611	\$6,334,891	\$6,381,079	0.73%

FY2023 Approved Expenditures by Type

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
411	Salaries & Wages	\$1,848,248	\$2,178,838	\$2,205,374	1.22%
412	Benefits	1,183,585	1,277,861	1,201,536	-5.97%
413	Expenses Within Borough	-	1,200	1,200	0.00%
414	Expenses Outside Of Boro	-	33,294	17,528	-47.35%
421	Communications	373,504	434,118	414,780	-4.45%
422	Advertising	2,047	1,500	1,500	0.00%
423	Printing	-	5,000	-	-100.00%
426	Professional Charges	1,003,707	1,237,979	1,458,731	17.83%
428	Maintenance Services	21,181	47,516	104,430	119.78%
429	Other Contractual	493,700	829,047	854,750	3.10%
430	Office Supplies	5,608	8,600	8,600	0.00%
433	Misc Supplies	3,852	9,135	13,350	46.14%
434	Equipment Under \$25,000	48,929	243,983	74,300	-69.55%
451	Equipment Over \$25,000	18,250	26,820	25,000	-6.79%
Department Total		\$5,002,611	\$6,334,891	\$6,381,079	0.73%



Department of Finance



Notes:

- 1) Director of Finance & Department Admin Specialist are within the Finance Administration division.
- 2) Full-time Equivalent (FTE).
- 3) Refer to the Appendix for a full listing of 2023 proposed positions.

Department Mission

Our mission is to provide timely, accurate, clear and complete financial information, property assessment and support to other borough departments, citizens and the community at large utilizing best practices and ensuring compliance with Borough, State and Federal Laws.

Overview

The Finance Department has 51 employees. The department is responsible for the assessment of properties, maintenance of records and associated levy and collection of taxes, preparation and implementation of the annual budget and other appropriations, central treasury, fixed assets, accounting functions, and fiscal activities. The department interacts extensively with other divisions and departments as well as the general public and other agencies.

The Finance Department is responsible for the assessment, levy and collections of taxes. This affects not only the general fund but also the non-area-wide fund, the cities and the various service areas. Finance is also responsible for the filing of the State Shared Revenue application, Safe Communities resolution and the annual request for debt service reimbursement on school construction general obligation bonds. The Finance Department prepares the billings for the numerous grants the borough receives. Again, this revenue affects several funds. Also allocated to numerous funds, including the general fund, is the earnings received on the investments of the central treasury.

Certain functions or services performed by the Finance Department are rendered on behalf of other departments and divisions in other funds. In order to cover these costs, there is an annual interfund transfer from the affected funds to the general fund. Additionally, certain services are provided for those external to the organization. In those cases, an administrative fee may be charged to recoup some of the costs.

Goals: Long-term & Short-term

- Government Finance Officers Association Certificate for Comprehensive Financial Reporting, Distinguished Budget Award, and Popular Annual Financial Reporting Award
- State Redistricting/Borough reapportionment
- Complete Property Assessed Clean Energy Program implementation
- Annual State Assessment Review
- Funding for transportation projects
- Refinance existing bonds to reduce long term interest on debt as opportunities arise
- Reduce commercial insurance premiums in a hardened market
- Utilize Gravity Software to produce Annual Financial Statements and Popular Annual Report
- Develop formal budget monitoring procedures and implement with borough staff
- Obtain Risk Management Software to streamline property insurance schedules, manage insurance certificates and third party claims
- Review and adjust residential models within the CAMA system
- Complete implementation of assessment mobile technology
- Continue to restructure of divisions for better workflow

Accomplishments

- Implement new Local Improvement District (LID) Program
- Annual Financial Audit completed with no findings
- Received Government Finance Officers Association Distinguished Budget Presentation Award, Award for Excellence in Financial Reporting & Popular Annual Financial Reporting Award
- Successful commercial insurance renewal in a hardened market
- Effectively managed all aspects of CARES spending
- Maintained regular workflows for AP and Payroll in spite of continued COVID impacts
- Accounting recruited and trained new staff for 4 key positions (Financial Coordinator, Accountant, AP Supervisor, and Assistant Comptroller.)
- Implemented Gravity Software to improve Annual Comprehensive Financial Report, Budget and overall financial transparency
- Successful annual review by State Assessors Office
- Added 560 new homes, 44 multifamily and 32 commercial structures to the assessment roll
- Assessment notices went out on time while training new appraisers and battling COVID absences
- Assessment clerical staff managed increases in acquisition questionnaires, deed transfers, acreage adjustments to new parcels

Finance Performance Measures						
Measure	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Input						
Assessment notices mailed	73,283	73,668	74,083	74,882	74,500	74,500
Output						
New structures added to tax roll	698	796	830	840	900	900
Business license renewals	3,436	2,167	3,273	2,912	2,200	2,200
New business licenses issued	1,254	1,861	2,697	2,400	1,850	1,850
Value added to tax rolls (\$ in thousands)	\$306,926	\$189,974	\$245,398	\$193,777	\$183,726	\$183,726
Outcome						
GFOA Certificate of Achievement for Excellence in Financial Accounting	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes	Yes
GFOA PAFR Award	No	Yes	Yes	Yes	Yes	Yes

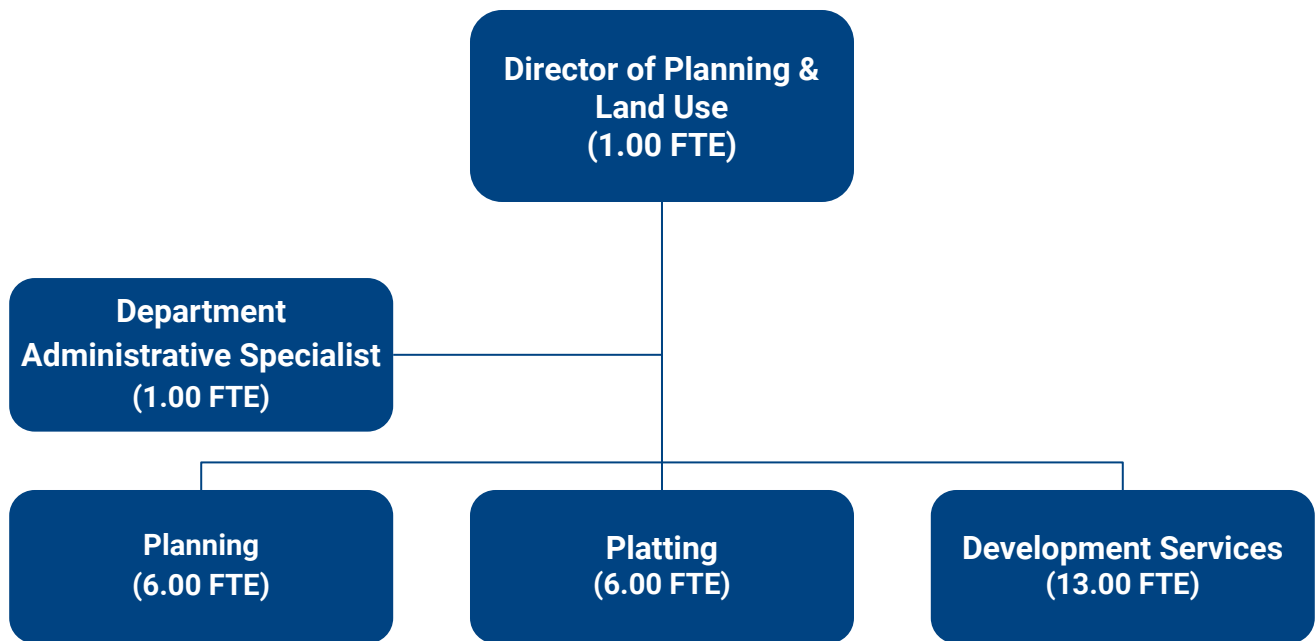
FY2023 Approved Expenditures by Division

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
113	Common Contractual	\$1,255,229	\$1,523,094	\$1,791,438	17.62%
119	Revenue & Budget	1,609,971	1,675,432	1,680,899	0.33%
120	Admin-Finance	580,298	706,804	687,598	-2.72%
125	Accounting	1,376,935	1,511,474	1,464,806	-3.09%
140	Assessment	3,085,284	3,356,655	3,104,833	-7.50%
Department Total		\$7,907,718	\$8,773,459	\$8,729,574	-0.50%

FY2023 Approved Expenditures by Type

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
411	Salaries & Wages	\$3,424,899	\$3,819,131	\$3,786,010	-0.87%
412	Benefits	2,741,510	2,738,648	2,532,926	-7.51%
413	Expenses Within Borough	3,873	6,862	8,250	20.23%
414	Expenses Outside Of Boro	48	18,600	18,688	0.47%
421	Communications	119,794	139,476	148,000	6.11%
422	Advertising	118,403	124,646	113,500	-8.94%
423	Printing	32,977	35,600	37,500	5.34%
424	Utilities-Building Oprtns	266,086	329,030	328,930	-0.03%
425	Rental/Lease	73,357	98,200	95,200	-3.05%
426	Professional Charges	323,769	396,275	487,500	23.02%
427	Insurance & Bond	453,269	531,804	711,370	33.77%
428	Maintenance Services	76,402	103,812	90,500	-12.82%
429	Other Contractual	189,431	255,665	233,500	-8.67%
430	Office Supplies	17,891	35,625	38,500	8.07%
431	Maintenance Supplies	821	6,500	8,500	30.77%
432	Fuel/Oil-Vehicle Use	-	500	-	-100.00%
433	Misc Supplies	13,113	27,725	28,500	2.80%
434	Equipment Under \$25,000	41,003	24,200	62,200	157.02%
451	Equipment Over \$25,000	11,072	81,160	-	-100.00%
Department Total		\$7,907,718	\$8,773,459	\$8,729,574	-0.50%

Department of Planning



Notes:

- 1) FTE – Full-time equivalent positions currently proposed within the operating budget.
- 2) Refer to the Appendix for a full listing of 2023 proposed positions.

Department Mission

The mission of the MSB Planning Department is to guide and manage land uses in order to protect the quality of life, health, and safety of Borough residents.

Overview

The Planning department is responsible for a range of services including platting, permitting, code enforcement, and long range planning.

The Platting Division oversees the subdivision of land within the Matanuska-Susitna Borough. Division staff assists the public in understanding and complying with the subdivision requirements specified by state and borough regulations. This involves the review of proposals to subdivide land; dedicate public use easements; and vacate public rights-of-way. Staff works with the State Recorders Office to facilitate recording of subdivision plats and resolutions. They provide copies of recorded subdivision plats and file information to the public upon request. In addition, the division is responsible for contract administration for the survey of Borough Municipal Entitled Lands.

The Development Services Division provides assistance and information for our community's development needs. We assist the public in determining permitting needs for a variety of Borough development activities. We manage Borough rights-of-way by processing driveway, utility, encroachment, and construction permits. We also assist in mitigating land use conflicts through public engagement, development of legislation, code compliance services, and processing land use permits.

The Planning Division is responsible for developing long range land use plans that guide how land in the borough is developed and/or conserved for the benefit of residents and businesses. The Planning Division develops plans and performs studies to accommodate growth in the Mat-Su. The types of plans include road infrastructure and transportation, public facilities, drinking water quality, surface and storm water, agriculture, fish and wildlife habitat, comprehensive community plans, and historic preservation. The division works in collaboration with citizens,



community councils, Tribal Governments, incorporated cities, agency partners, Non-profits, the business sector, appointed advisory boards, the planning commission, and the assembly to develop plans and have them adopted into code. Once adopted, the long-range plans become a tool that offers guidelines for land use regulations and MSB code.

Goals: Long-term & Short-term

- Urbanize area corridor studies
- Initiate implementation of Storm Water Management Program
- Submit Pre-MS4 permit
- Bike and Pedestrian plan
- Air quality alert automation
- Coordinated human services plan update
- Title 43 update
- Public transit plan
- Public facilities plan
- MPO formation by the Governor
- Core Area comp plan amendment
- Beverly Lake Management plan
- Historic preservation plan
- Official streets and highways plan update
- Subdivision construction manual update
- 2035 Long Range Transportation Plan Update
- Land Use Permit
- Moving/Scanning all Historical/Cultural Resource Documents into Content Manager

Accomplishments

- PFD Garnishments
- Online utility permitting
- Arctic Winter Games host society formed and general manager hired
- Safe routes to schools mapped - 14
- Planner platform eNewsletter
- MSB Code development
- C-PACE Program
- Capital improvement plan redevelopment
- Consolidated transit dispatch funded
- Coordination of school site selection for three schools
- Pre-MPO policy board committee formation
- Land use viewer

Planning Performance Measures						
Measure	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Input						
Comprehensive and special land use district plans in process	1	2	2	3	3	3
Efficiency						
Code Compliance Code violation complaints received	270	259	493	393	490	500
Output						
Surveying and right-of-way						
Utility permits issued	418	592	525	397	500	500
Driveway permits issued	582	1,460	1,548	928	1,500	1,500
Construction permits issued	42	19	28	38	30	30
Encroachment permits issued	13	6	12	26	25	25
Outcome						
Platting actions	149	125	200	175	175	175

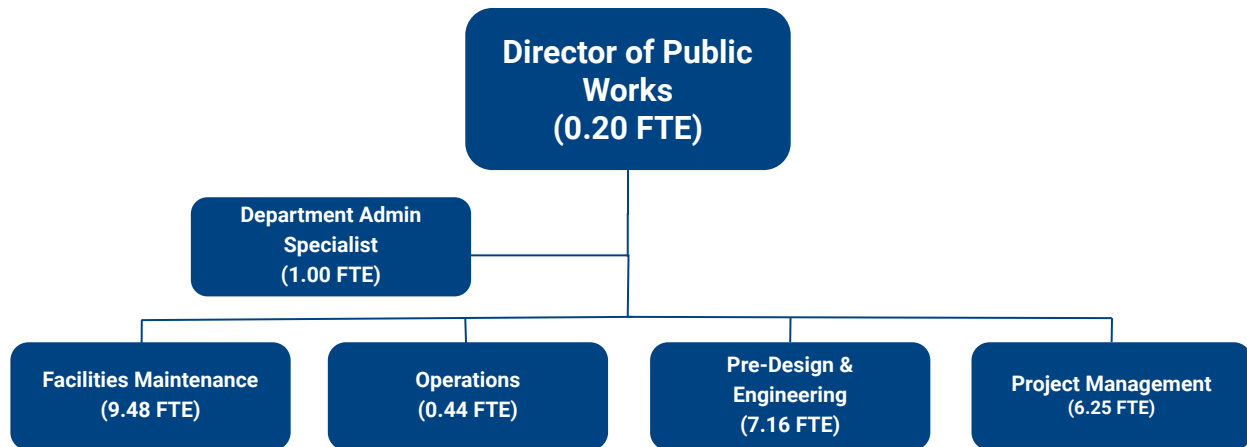
FY2023 Approved Expenditures by Division

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
130	Planning	\$713,639	\$759,808	\$858,176	12.95%
131	Platting	786,121	834,519	787,370	-5.65%
133	Planning-Admin	456,587	450,327	473,763	5.20%
139	Development Services	1,953,211	1,967,832	1,989,245	1.09%
Department Total		\$3,909,558	\$4,012,486	\$4,108,554	2.39%

FY2023 Approved Expenditures by Type

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
411	Salaries & Wages	\$2,123,586	\$2,332,769	\$2,389,908	2.45%
412	Benefits	1,668,335	1,523,667	1,423,096	-6.60%
413	Expenses Within Borough	15,746	28,980	50,000	72.53%
414	Expenses Outside Of Boro	(455)	10,300	16,600	61.17%
421	Communications	8,122	18,100	20,600	13.81%
422	Advertising	3,604	3,600	11,000	205.56%
423	Printing	1,347	1,150	800	-30.43%
425	Rental/Lease	135	50	1,000	1900.00%
426	Professional Charges	11,126	18,150	30,200	66.39%
427	Insurance & Bond	-	9,400	-	-100.00%
428	Maintenance Services	1,158	5,000	2,150	-57.00%
429	Other Contractual	40,672	15,420	109,000	606.87%
430	Office Supplies	6,681	7,000	6,000	-14.29%
431	Maintenance Supplies	592	1,600	-	-100.00%
433	Misc Supplies	10,308	18,100	13,300	-26.52%
434	Equipment Under \$25,000	6,541	19,200	34,900	81.77%
451	Equipment Over \$25,000	12,059	-	-	
Department Total		\$3,909,558	\$4,012,486	\$4,108,554	2.39%

Department of Public Works



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget.
- 2) Information presented in this section is limited to Areawide divisions of Public Works, see Road Service Areas and Solid Waste for additional Public Works budget information.
- 3) Refer to the Appendix for a full listing of 2023 Proposed positions.

Department Mission

The mission of the Public Works Department is to provide safe and efficient operation and maintenance of Borough roads, vehicles and facilities as well as cost effective and safe operation of Borough utilities including solid waste disposal, water treatment, wastewater treatment and flood control services.

Overview

The MSB Public Works Department provides high quality road, vehicle and facility maintenance, solid waste disposal, recycling services, treated water distribution plus wastewater collection and treatment. The Department is committed to responsiveness, reliability, good stewardship of public funds and compassionately meeting the needs of residents and employees.

Goals: Long-term & Short-term

- Complete preventative maintenance efficiently to extend the useful life of Borough assets
- Install back-up power generation for Talkeetna Sewer and Water
- Improve automated monitoring of critical back-up power systems
- Execute projects efficiently and to the maximum benefit of residents
- Continue to develop the DSJ gym repair project
- Prepare and initiate projects for Arctic Winter Games
- All contractors will be using the Problem Reporter application
- 2021 Transportation Infrastructure Package
 - Continue design and construction
- Construct Caswell Paving and TrunkStringfield Connector
- Road Service Area projects – Complete 20 improvement projects
- Initiate design on all new RIP list
- Finish Houston High School construction
- Complete repairs and improvement projects at Port MacKenzie
- Begin construction on EMS Station 3-9
- Begin construction on Mat-Su Central School
- Begin construction on Gateway Visitor Center
- Install new gas wells at Central Landfill to improve gas collection
- Work with IT and Waste Works to pilot integrating new ticketing to shorten lines

Accomplishments

- 564 facilities scheduled services; 662 facilities unscheduled repairs
- Problem reporter started June 1, 2021 - 649 requests in less than 9 months
- Completed engineering approval of 30 subdivisions encompassing 11.9 miles of new roads
- Produced 14 Request for Proposals (RFPs) for the 2021 Transportation Infrastructure Package projects
- Certified 7.9 miles of roads constructed in 23 subdivisions, 5.8 miles paved and 2.1 miles gravel
- Completed Iditarod Trail Underpass at Burma Road
- Completed Lake Louise Boat Launch and Parking upgrade including paving
- Began Houston High School construction
- Initial energy and seismic assessments for Borough buildings
- Reduced Central Landfill water sampling frequency requirements – saving \$62,000 annually beginning in FY23



Public Works Performance Measures							
Measure		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Input	Annual Cost RSA Maintenance Contracts	5,771,547	6,092,495	5,574,493	6,147,482	6,700,755	70,035,793
	Cost of all facility work orders	205,644	279,097	298,677	314,759	321,055	327,475
	Labor Hours (Central Landfill)	34,032	36,818	37,958	37,500	39,500	39,500
	Labor Hours (Transfer Stations)	20,429	16,413	19,312	19,200	19,000	19,000
	Compaction Costs	1,337,134	1,181,555	1,198,382	1,300,000	1,414,000	1,674,551
	Hauling Costs	396,514	430,466	298,000	305,450	313,086	320,913
	Number of Illegal Dumpsites Cleaned Up	70	55	59	37	45	45
	Efficiency	Citizen requests for road repairs requiring action	163	273	283	4,402	289
Road Maintenance Contract Cost per Mile		5,702	5,603	5,249	6,082	6,629	6,960
Facility Repair / Maintenance Work Order Average Cost		125	129	142	229	233	238
Disposal Cost per Illegal Dump		36	61	52	51	49	50
Household Hazardous Waste Disposal Cost Per Pound		0.12	0.11	0.09	0.15	0.16	0.18
Output		Maintained Road Service Area Miles	1,106	1,116	1,122	1,146	1,227
	Road Service Areas Pavement Repairs / Potholes patched	66	177	225	245	250	255
	Road Service Areas Sign Replacements	72	113	105	364	107	110
	Road Service Areas Flooding / Culverts frozen or plugged	61	80	384	181	185	200
	Road Service Areas Downed Tree Removal	25	62	42	164	50	55
	Facility Maintenance Work Orders / Repairs	1,141	1,475	1,361	1,376	1,404	1,432
	Facilities Preventative Maintenance Activities Performed	508	695	741	741	756	771
	Central Landfill Customers Served	128,602	133,647	136,115	139,000	143,000	148,000
	Big Lake Transfer Station Customers Served	35,879	34,588	35,853	35,500	35,750	36,000
	Butte Transfer Station Customers Served	9,568	8,193	7,923	7,400	7,200	7,000
	Sutton Transfer Station Customers Served	5,077	4,458	4,559	4,500	4,400	4,500
	Talkeetna Transfer Station Customers Served	15,065	14,741	15,835	16,000	16,500	16,500
	Willow Transfer Station Customers Served	13,018	12,575	13,078	14,500	14,500	14,500
	Remote Transfer Sites Customers Served (does not include free sites)	1,085	1,436	2,023	1,300	1,500	1,500
	Number of Solid Waste Community Clean-ups Organized	60	72	33	45	55	60
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in tons)	28	36	28	48	50	55
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in cubic yards)	129	109	112	60	65	75
	Refuse Cleaned Up from Illegal Dumpsites (in tons)	19	25	17	11	10	12

Output	Municipal Solid Waste Commercial received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	46,288	46,156	49,640	51,500	53,000	53,500
	Construction & Demolition Material received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	11,747	12,197	14,651	17,500	18,500	19,500
	Waste Hauled from Transfer Stations/Sites to Central Landfill (in tons)	6,750	6,074	6,415	6,200	6,200	6,200
	All other materials tonnage accepted at Central Landfill (Municipal Solid Waste Residential, brush/grass, scrap metal, asbestos, contaminated soil, medical waste, etc.)	10,312	10,880	9,587	9,650	10,000	10,000
Outcome	Miles Paved Road Added	11.68	12.58	3.07	5.38	4	4
	Thank you calls to hotline	93	231	132	164	172	180
	Composting Class Graduates from Solid Waste Community Programs	116	41	48	50	65	70
	Reuse Distributed (in gallons) from Solid Waste Community Programs	3,815	2,744	3,561	2,500	2,800	2,900
	Annual Landfill Coupons Redeemed	8,828	8,600	8,347	7,500	7,300	7,100
	Annual Landfill Coupon Savings for Residents	\$63,337	\$66,431	\$64,098	55,000	54,000	52,000
	Recycling Material Collected at Transfer Stations, Central Landfill and MSB Schools (in tons)	109	166	228	350	375	400
	VCRS Recycling Collected (in tons)	1,857	1,908	2,124	1,200	1,500	1,750
	Brush/Grass Diverted from Landfill (in tons)	492	1,557	2,298	2,750	3,000	3,500
	Scrap Metal Diverted from Landfill (in tons)	1,743	1,863	2,296	2,700	3,000	3,200
	Motor Oil, Antifreeze, and Cooking Oil Diverted from Landfill/Shipped (in gallons)	37,937	41,874	46,471	47,000	49,000	51,000
	Leachate Diverted from Landfill/Shipped (in gallons)	2,933,953	3,508,789	2,442,453	4,750,000	3,200,000	2,500,000
	Household Hazardous Waste (HHW) Diverted from Landfill/Shipped (in pounds)	36,078	43,610	320,800	305,000	310,000	320,000



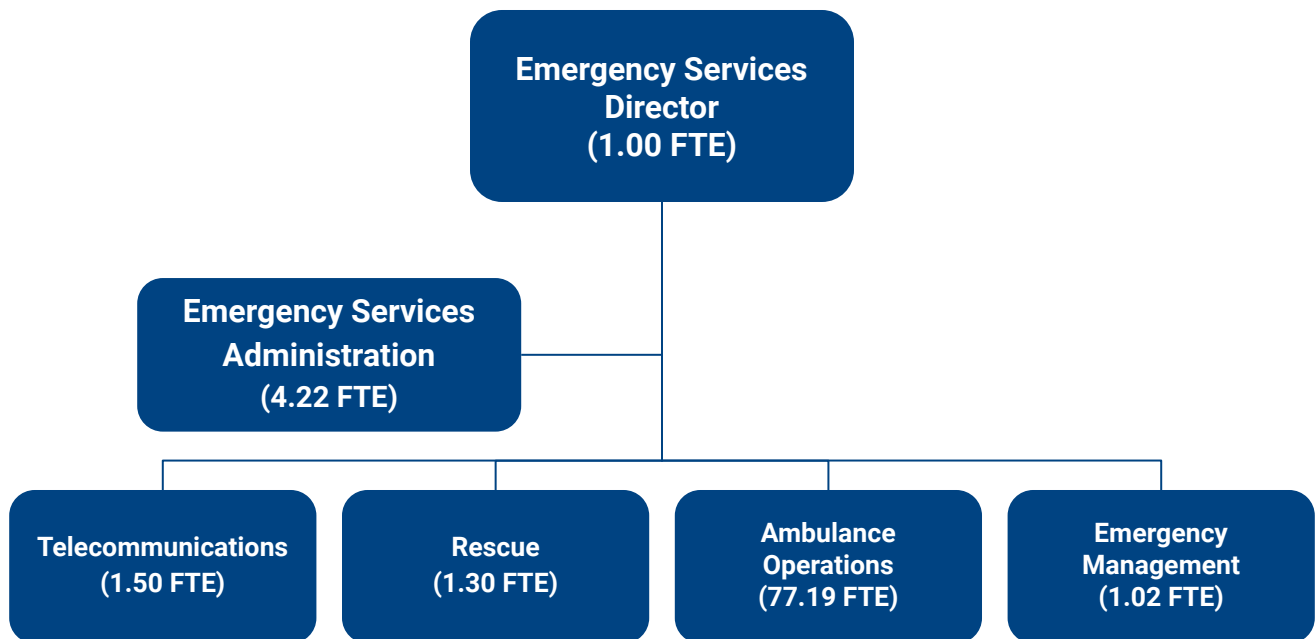
FY2023 Approved Expenditures by Division

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
150	Public Works-Admin	\$55,612	\$197,321	\$197,571	0.13%
151	Maintenance	1,508,876	1,974,266	2,073,532	5.03%
155	Operations	83,494	84,598	74,873	-11.50%
158	Community Cleanup	-	15,000	50,000	233.33%
Department Total		\$1,647,981	\$2,271,185	\$2,395,976	5.49%

FY2023 Approved Expenditures by Type

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
411	Salaries & Wages	\$776,962	\$987,014	\$1,005,872	1.91%
412	Benefits	514,926	595,635	622,704	4.54%
413	Expenses Within Borough	-	1,225	200	-83.67%
414	Expenses Outside Of Boro	-	300	1,700	466.67%
421	Communications	2,810	3,565	3,850	7.99%
422	Advertising	379	365	400	9.59%
423	Printing	68	297	500	68.35%
424	Utilities-Building Oprtns	1,944	3,709	5,050	36.16%
425	Rental/Lease	1,750	2,200	4,000	81.82%
426	Professional Charges	9,739	11,963	48,200	302.91%
428	Maintenance Services	88,670	231,405	185,500	-19.84%
429	Other Contractual	8,671	27,273	67,500	147.50%
430	Office Supplies	1,281	3,830	2,800	-26.89%
431	Maintenance Supplies	135,802	219,870	258,725	17.67%
432	Fuel/Oil-Vehicle Use	83,785	153,185	139,225	-9.11%
433	Misc Supplies	13,692	20,722	22,250	7.37%
434	Equipment Under \$25,000	2,490	8,627	27,500	218.77%
451	Equipment Over \$25,000	5,014	-	-	
Department Total		\$1,647,981	\$2,271,185	\$2,395,976	5.49%

Department of Emergency Services



Notes:

- 1) FTE – Full-time equivalent positions currently approved within the operating budget.
- 2) Personnel data presented in this section is limited to the Areawide divisions of EMS.
- 3) Refer to the Appendix for a full listing of 2023 proposed positions.

Department Mission

Our mission is to protect and preserve the lives and property of the people of the Mat-Su Borough employing state of the art firefighting, rescue, emergency medical and incident management competencies. Mat-Su Borough Emergency Services providers enjoy an unparalleled level of mission success and respect by the communities they serve.

Overview

The Mat-Su Borough Department of Emergency Services (DES) is charged with the protection of lives and property. The administrative staff is employed to help support all emergency services personnel in this critical service to our community. The Department of Emergency Services is comprised of fire protection and emergency medical services; water, technical, off-road, and hazmat rescue services; emergency management and community preparedness programs; Enhanced 911 services; and emergency vehicle maintenance.

Many say that being an EMT or firefighter isn't a choice, it's a calling. The Matanuska-Susitna Borough has some of the most dedicated responders in the state. They are available for EMS, fire, technical and water rescue calls. The Department of Emergency Services' paramedics, rescue technicians and firefighters are on-call paid staff. These dedicated men and women train and respond during their free time, juggling family events and scheduled sleep to aid a stranger in need.



Goals: Long-term & Short-term

Fire/Rescue

- Improve responder health and safety. Decrease injury rates and increase access to preventative health care, physicals, and mental health support.
- Continue improving fire-rescue department interoperability by implementing standardized operating guidelines, equipment and purchasing.
- Decrease civilian fire deaths through additional public safety messaging and initiatives.
- Continue efforts to modernize our fleet and facilities. Adding living quarters is critical to reducing response times.
- Aggressive recruitment and retention of both on-call and full time responders. Implement a Youth FF Program in partnership with the MSD.
- Hire a Rescue Operations Chief to aid in development of a Borough wide response plan and training for technical rescues.
- Hire a Fire Chief for the Butte FSA.

EMS

- Develop data streams; refine sources for accuracy and consistency. Identify benchmarks, key performance indicators and ongoing improvement projects.
- Implement "FirstWatch," data-tracking program. Develop real time dashboards for specific response and QA/QI Measures.
- Implement "Agency360" for accurate employee tracking and internship development.
- Improve revenue streams by refining logistics, decreasing costs and evaluating efficiency of billing practices.
- Increase response capacity by adjusting deployment model to accommodate population shifts and increase in call volume.
- Support response metrics by increasing personnel to assure adequate area coverage and maintain regular surge capacity. (Operations Par)
- Implementation of location-based dispatch in an effort to reduce response times and more efficiently deploy resources.
- Strengthen the infrastructure of the agency to support the limited resources available and improve retention.
- FTEP – Field Training Employee Program
- Peer Support Program
- ST 79 renovation, ST 39 design completion.

- Increase community support by offering education and resources where able.
- Teach the “Stop the Bleed” program to the MSBSD.
- CPR as graduation requirement in the MSBSD.
- Improve emergency response efforts to super-rural areas of the MSB. Collaborate with the CERT program to develop a community first response program for low resource population centers.
- 100% National Registry for both EMTs and Paramedics.

Emergency Management

- Continue to offer adequate training and exercises to borough staff, and partnering agencies to operate in an EOC environment
- Installation of Montana Mountain Tower
- Grubstake generator replacement
- Call center staff to be identified and trained
- 2022 Preparedness Expo to occur in person
- Closeout of COVID 19 Disaster with State and FEMA

Accomplishments

Fire/Rescue

- Fire / Rescue responded to over 3800 calls in 2021 representing an increase of roughly 13%. Three lifesaving rescues from a structure fire.
- Consistent fire and rescue responses without interruption through the worst times of the COVID Pandemic. No cluster outbreaks jeopardizing responses.
- Supported Public Fire Safety through programs that installed smoke detectors, CO detectors, address signs and performed Fire Wise assessments to residents.
- Continued development and implementation of standardized operating guidelines to improve interoperability and consistent responses to incidents.
- Modernization of our fire apparatus fleet by purchasing and placing in service new equipment. Focusing on vehicles over 30 years old.
- Addition and filling full time fire-rescue employees to augment our on-call responder staff in Greater Palmer, Willow-Caswell and Central Mat-Su.
- Completed CIP and capital improvements to enhance response capabilities, including phase I of a needed rescue equipment modernization.
- As equipment is replaced its condition is evaluated and if warranted apparatus is redistributed to areas of need. Examples include a snozzle to Talkeetna and a tender to Sutton.

EMS

- EMS responded to 11,090 calls in 2021, a 12% increase from the year before.
- CARES registry reports 27% of cardiac arrests in the MSB in 2021 had sustained ROSC (return of spontaneous circulation), with 13% surviving to discharge with little to no deficit. This is exceptional for a rural service.
- COVID Response:
 - Early adoption of mitigation helped prevent clustered outbreaks and maintain adequate operations despite events such as the Delta and Omicron surges and an overall 20% increase in call volume and workload.
 - Maintained adequate PPE for all responses, up to and including PAPR units for personnel.
- Implementation of updated Trauma Activation Guidelines.
- Active recruitment, approval of an additional 16 full-time positions.
- Hiring and implementation of EMS Captains (4).



Emergency Management

- Quarterly EOC Exercises
- 2018 Earthquake projects mostly completed or all underway
- 2022 Windstorm response completed. State and FEMA paperwork underway
- EOC training and exercises continue
- EOC call center activation, staffing and utilization
- Radio reprogramming and renaming of assets
- EM Staff delivered first My Preparedness Initiative to our youth
- COOP planning and updates
- Successful 2021 Preparedness Expo delivered in person

Emergency Services / Fire Service Performance Measures							
	Measure	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Efficiency	EMS						
	Tempo (calls per day)	26	27	30	32	33	34
	Total Calls	9,498	9,890	11,090	10,750	11,312	11,538
	Total transports	6,013	6,051	6,659	6,581	6,792	6,927
Outcome	Fire Measures						
	Fire	624	553	575	610	586	598
	Over Pressure	13	9	6	8	7	8
	Rescue & EMS	1,198	1,271	1,911	1,665	1,950	1,989
	Hazard	207	222	191	216	195	199
	Service	283	202	177	217	180	183
	Good Intent	773	772	719	810	733	748
	False Alarm	276	284	252	266	257	262
	Natural Disaster	2	2	7	6	5	6
	Special	-	1	5	2	3	3
	Total	3,376	3,316	3,843	3,800	3,916	3,996

* Performance measures are expressed in calendar year

FY2023 Approved Expenditures by Division

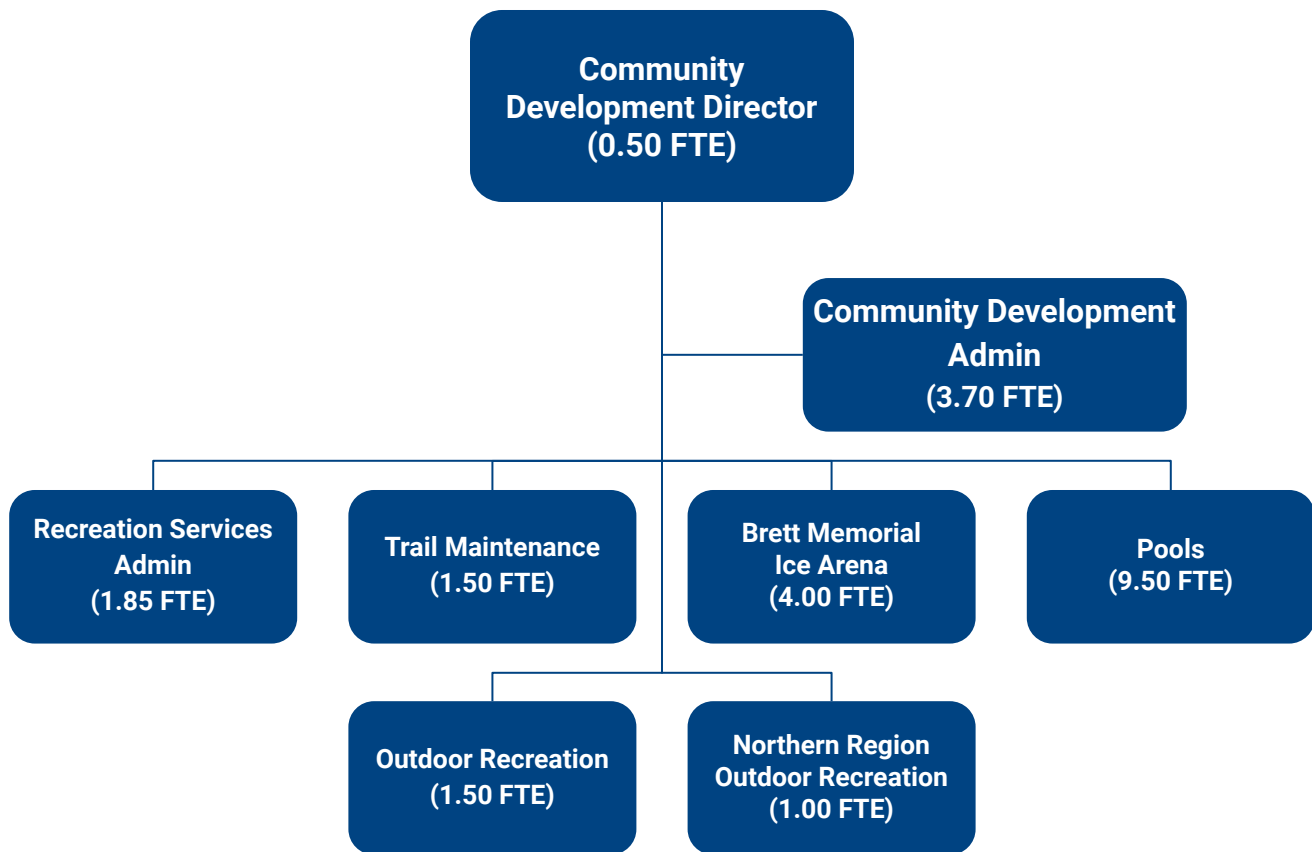
Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
126	Telecommunication Network	\$972,824	\$1,464,952	\$1,414,725	-3.43%
300	Emergency Services Admin	889,740	1,142,475	1,169,221	2.34%
330	Rescue Units	413,012	985,626	1,209,291	22.69%
334	Ambulance Operations	4,321,483	12,195,548	12,664,460	3.84%
351	Emergency Services Station 51	65,019	105,683	104,467	-1.15%
360	Local Emer. Pl. Board	2,814	17,050	-	-100.00%
380	Emergency Management	257,847	301,084	584,913	94.27%
Department Total		\$6,922,739	\$16,212,418	\$17,147,077	5.77%

FY2023 Approved Expenditures by Type

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
411	Salaries & Wages	\$1,774,804	\$7,636,485	\$8,400,602	10.01%
412	Benefits	2,496,906	5,031,846	5,081,619	0.99%
413	Expenses Within Borough	327	1,550	1,150	-25.81%
414	Expenses Outside Of Boro	310	16,150	25,050	55.11%
421	Communications	125,617	107,620	119,080	10.65%
422	Advertising	112	7,900	5,600	-29.11%
423	Printing	6,123	9,300	5,800	-37.63%
424	Utilities-Building Oprtns	153,865	240,232	261,662	8.92%
425	Rental/Lease	387,512	369,410	367,240	-0.59%
426	Professional Charges	193,597	236,020	289,890	22.82%
427	Insurance & Bond	81,392	105,810	128,042	21.01%
428	Maintenance Services	90,351	205,728	217,368	5.66%
429	Other Contractual	350,932	794,294	801,168	0.87%
430	Office Supplies	6,864	16,200	17,300	6.79%
431	Maintenance Supplies	116,009	218,656	223,856	2.38%
432	Fuel/Oil-Vehicle Use	134,806	262,090	244,490	-6.72%
433	Misc Supplies	489,192	623,457	643,490	3.21%
434	Equipment Under \$25,000	195,780	162,670	188,670	15.98%
451	Equipment Over \$25,000	318,241	167,000	125,000	-25.15%
Department Total		\$6,922,739	\$16,212,418	\$17,147,077	5.77%



Department of Community Development



Notes:

- 1) FTE – Full-time equivalent positions currently proposed within the operating budget.
- 2) Information presented in this section is limited to the Areawide divisions of Community Development. Refer to section C. Nonareawide services for details on other divisions.
- 3) Refer to the Appendix for a full listing of 2023 approved positions.

Department Mission

The MSB Community Development Department will be a highly responsive resource for Borough citizens, Assembly, Administration and other Borough departments while providing solid stewardship of public land and resources as well as high quality recreational opportunities and library services for all Borough residents. The department encompasses two distinct divisions; Land and Resource Management, and Parks, Recreation and Library Services.

Overview

The Land and Resources Management Division provides a nexus for economic development while responsibly managing the Borough's land, resources and assets. The Recreation and Library Services Division creates Community through People, Parks, Trails, Facilities, Programs and Opportunities. The Mat Su Borough encompasses 16,165,120 acres of land area, with 308,112 acres owned and managed by the Borough for a multitude of purposes. These include resource management of forests, agricultural lands, and material resources such as gravel.

Through the State of Alaska Municipal Entitlement Program, selected State-owned properties are conveyed from the State of Alaska to the Borough as Municipal Entitlement Lands. This effectively increases the borough's land base. Borough land generates revenue through land sales, leases, permitted uses as well as resource sales. Tax foreclosed properties are sold to recoup taxes owed to the Borough and put the properties back on the tax roll. In addition to

offering land for sale through different programs, Land Management permits a variety of uses on borough-owned land, such as sites for tourism activities, float plane tie-downs, industrial and commercial staging areas, campsites, and access to remote cabins. The division also acquires land for public purposes like fire stations and schools.

Parks, Recreation and Library Services provides indoor and outdoor recreational opportunities, programs, services, and facilities to enrich the lives of the Mat-Su residents and visitors. The division is responsible for the management and maintenance of recreational trails and public use lands such as parks, greenbelts, and public facilities. Recreation opportunities include the Wasilla and Palmer Pools, the Brett Memorial Ice Arena, Matanuska River Park/Campground, the Jim Creek Campground, the Talkeetna Campground, and hundreds of miles of trails for all users. The Division also operates five public libraries located in the communities of Big Lake, Sutton, Talkeetna, Trapper Creek, and Willow. Library Services continue to enrich and help with the education of Mat-Su residents and visitors. In addition, the Community Enrichment Program offers classes and activities for all age groups in various communities.

Goals: Long-term & Short-term

- Continue progress with hazard tree & wildfire risk reduction
- Coordination with DNR towards approval of Jonesville Plan
- Meadow Lakes gravel development project
- Coordination with City of Palmer on aviation easement / Mat River Park
- Continue to develop new opportunities for public firewood
- Continue efforts to engage with the local timber industry to accommodate industry needs
- Land Sales

Accomplishments

- Streamlined timber sale process – seeing considerable increase in small timber sales.
- Meadow Lakes gravel project ready to roll – out to bid in April / May 2022 pending approval.
- Jonesville Master Plan complete. Thanks to assistance from Mayor, DNR is showing interest in the plan.
- Youth Shooting Range – Significant progress, will present to the Assembly April 2022.
- Post wind event recovery of trails and parks.
- Saw Crew hazard tree and mitigation – completed work @ Houston Jr/Sr. Cottonwood Creek Elementary, Alcantra / Larson Elementary, Crevasse Moraine, Jim Creek Rec Area, Lazy Mountain Rec Area, Mat River Park, and other Borough Trails.
- 2021 Land Sales – put over \$1 million in property back on the tax rolls.
- Kept Parks and Recreation facilities open to the public through the pandemic.
- New Willow Library completed and open to the public.



Community Development Measures							
Measure		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Target	FY2024 Target
Input	Trail Grooming Grants - Grantee in Kind Match value/\$	292,451	321,291	409,082	400,000	420,000	420,000
	Trail Care Agreements - Miles of trails maintained by volunteers	200	260	260	200	225	250
Output	Land and Resource Management Division						
	General Permits issued, includes firewood and beetle kill harvest permits	57	67	110	75	75	75
	Land Sales/Parcels Sold	15	37	101	50	50	50
	Parks, Recreation & Libraries Division						
	Annual Trail Passes Sold	1,397	2,321	3,250	3,200	3,500	3,750
	Pools						
	Total Pool Patrons	77,916	60,396	58,306	65,000	70,000	70,000
	Libraries						
	Total Library Patrons	161,424	112,213	69,000	120,000	125,000	125,000
	Brett Ice Rink						
Total Ice Rink Patrons	45,577	41,690	39,000	42,000	45,000	45,000	

* Performance measures are expressed in calendar year

FY2023 Approved Expenditures by Division

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
123	Outdoor Ice Rinks	\$4,340	\$6,120	\$5,920	-3.27%
124	Brett Memorial Ice Arena	842,900	943,346	904,948	-4.07%
129	Recreational Services	307,146	370,671	356,032	-3.95%
136	Community Pools	1,644,042	1,865,242	1,881,601	0.88%
142	Parks & Recreation	468,689	635,004	676,421	6.52%
145	Community Develop-Admin	662,708	794,864	762,837	-4.03%
146	Community Enrichment	13,268	27,500	-	-100.00%
147	Recreation Infrastructure Maint.	319,472	442,084	463,423	4.83%
149	Community Dev - Northern Region	194,470	228,365	202,273	-11.43%
Department Total		\$4,457,035	\$5,313,196	\$5,253,455	-1.12%

FY2023 Approved Expenditures by Type

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved	% Change from FY22
411	Salaries & Wages	\$2,241,334	\$2,674,621	\$2,585,266	-3.34%
412	Benefits	1,321,257	1,395,693	1,365,437	-2.17%
413	Expenses Within Borough	186	2,515	4,050	61.03%
414	Expenses Outside Of Boro	-	4,000	8,062	101.55%
420	Bad Debts Expense	1,000	-	-	-
421	Communications	658	1,502	1,500	-0.13%
422	Advertising	2,166	3,109	4,000	28.66%
423	Printing	13,953	8,350	11,900	42.51%
424	Utilities-Building Oprtns	456,454	558,244	592,650	6.16%
425	Rental/Lease	11,325	16,570	17,000	2.60%
426	Professional Charges	26,079	44,837	48,665	8.54%
428	Maintenance Services	39,220	102,254	80,725	-21.05%
429	Other Contractual	71,321	146,920	155,100	5.57%
430	Office Supplies	4,173	8,500	7,700	-9.41%
431	Maintenance Supplies	87,305	145,125	142,975	-1.48%
432	Fuel/Oil-Vehicle Use	991	12,710	8,575	-32.53%
433	Misc Supplies	43,044	75,188	69,350	-7.76%
434	Equipment Under \$25,000	68,392	104,338	57,500	-44.89%
451	Equipment Over \$25,000	68,176	8,619	93,000	979.01%
456	Small Bldg Const/Imprv	-	101	-	-100.00%
Department Total		\$4,457,035	\$5,313,196	\$5,253,455	-1.12%



NON-AREAWIDE SERVICES

115	Reconciliation of Fund Balance
116	Revenue Summary
117	Revenue & Expenditure Detail
119	Revenue Commentary





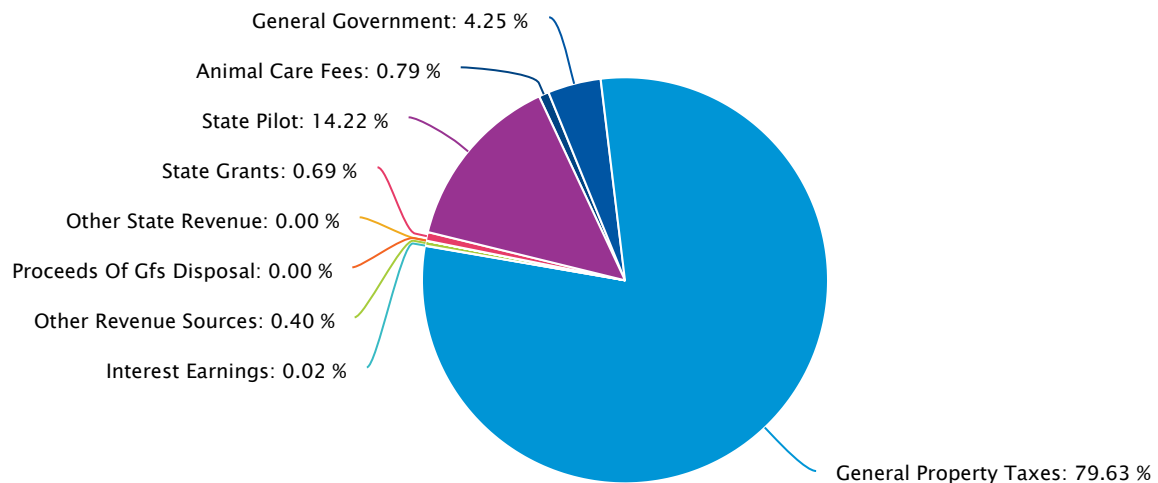
**Fund 200 - Non-Areawide
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	5,455,383	4,897,760	5,062,500
Total Expenditures	5,519,679	5,459,268	5,750,414
Audited fund balance 6/30/2021			\$2,351,393
Estimated revenues 2021-2022 fiscal year	\$4,897,760		
Estimated expenditures 2021-2022 fiscal year	<u>(5,459,268)</u>		
Estimated FY2021 adjustment to fund balance		(561,508)	
Estimated fund balance 6/30/2022			1,789,885
Fiscal Year 2023 operations:			
Estimated revenues 2022-2023 fiscal year	5,062,500		
Estimated expenditures 2022-2023 fiscal year	(4,769,594)		
Transfers out:			
Areawide	(166,820)		
Debt Service	(2,000)		
Capital	<u>(812,000)</u>		
Estimated FY2023 adjustment to fund balance		(687,914)	
Estimated fund balance 6/30/2023			1,101,971
Appropriated reservations, transfers, and required adjustments to fund balance:			
Reserve for insurance losses	(100,000)		
Reserve for sick/annual leave	(20,000)		
Reserve for Major Repairs and Renovations	(250,000)		
Reserve for Capital	<u>(200,000)</u>		
Estimated adjustment to fund balance		(570,000)	
Estimated fund balance 6/30/2023			<u><u>\$531,971</u></u>

Fund 200 - Non-Areawide Revenue Summary

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Animal Care Fees	\$30,504	\$40,000	\$40,000
General Government	228,066	215,100	215,100
General Property Taxes	4,281,536	3,853,500	4,031,400
Interest Earnings	2,066	1,000	1,000
Other Revenue Sources	25,466	33,160	20,000
Other State Revenue	170,533	-	-
Proceeds Of Gfs Disposal	7,225	-	-
State Grants	35,000	35,000	35,000
State Pilot	674,806	720,000	720,000
Transfer From Other Funds	180	-	-
Total Revenues	\$5,455,383	\$4,897,760	\$5,062,500

Total Revenue by Classification Approved 2022-2023





**Fund 200 - Non-Areawide
Revenue and Expenditure Detail**

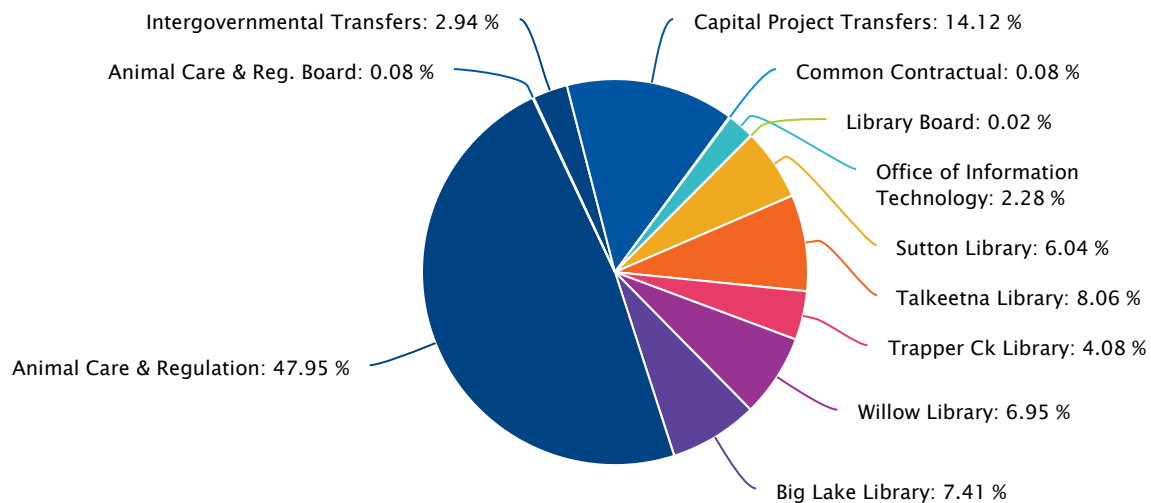
Revenue Detail

Account	Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
	General Property Taxes			
311.100	Real Property	\$4,082,742	\$3,694,700	\$3,871,000
311.102	Real Property-Delinquent	141,498	115,000	115,000
311.200	Personal Property	4,720	3,800	5,400
311.400	Penalty & Interest	52,576	40,000	40,000
	Total 311	4,281,536	3,853,500	4,031,400
	State Grants			
334.400	Library	35,000	35,000	35,000
	Total 334	35,000	35,000	35,000
	State Payment-In-Lieu-Of-Taxes			
336.100	Utility	674,806	720,000	720,000
	Total 336	674,806	720,000	720,000
	Other State Revenue			
337.800	State PERS Relief	170,533	-	-
	Total 337	170,533	-	-
	General Government			
341.900	Miscellaneous Fees	-	100	100
341.935	Library Fees & Fines	16,189	15,000	15,000
341.959	Animal Treatment Fees	9,896	-	-
341.960	Animal Care Fines	201,982	200,000	200,000
	Total 341	228,066	215,100	215,100
	Animal Care Fees			
345.000	Animal Care - Retr Cks	57	-	-
345.100	A/C Wasilla	15,224	20,000	20,000
345.200	A/C Palmer	15,224	20,000	20,000
	Total 345	30,504	40,000	40,000
	Interest Earnings			
361.100	Interest On Investments	2,066	1,000	1,000
	Total 361	2,066	1,000	1,000
	Transfer From Other Funds			
367.400	Capital Projects	180	-	-
	Total 367	180	-	-
	Other Revenues			
369.900	Donations	25,466	33,160	20,000
	Total 369	25,466	33,160	20,000
	Other Revenues			
391.100	Sale Of Gfa	7,225	-	-
	Total 391	7,225	-	-
Total Revenues		\$5,455,383	\$4,897,760	\$5,062,500

Expenditure Detail

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
000	Intergovernmental Transfers	\$668,747	\$649,909	\$168,820
000	Capital Project Transfers	554,349	135,000	812,000
113	Common Contractual	2,287	3,500	4,700
121	Office of Information Technology	158,890	142,973	130,860
501	Library Board	-	1,000	1,000
503	Sutton Library	324,719	355,963	347,385
504	Talkeetna Library	346,522	438,631	463,658
505	Trapper Ck Library	214,928	230,031	234,830
507	Willow Library	325,692	384,936	399,470
508	Big Lake Library	431,709	404,502	426,085
606	Animal Care & Regulation	2,491,836	2,708,273	2,757,056
614	Animal Care & Reg. Board	-	4,550	4,550
Total Expenditures		\$5,519,679	\$5,459,268	\$5,750,414

Expenditures by Division
Approved 2022-2023





Fund 200 - Non-Areawide Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$11,315,948,560. A mill rate of 0.392 has been approved to fund the budget.

Net Tax Levy Requirement

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$10,104,390,020	\$3,960,900	\$-	\$96,200	\$3,864,700
Sr Cit/Vet	1,142,793,940	447,900	447,900	-	-
Farm	54,491,640	-	-	-	-
Personal	14,272,960	5,500	-	100	5,400
Total	\$11,315,948,560	\$4,414,300	\$447,900	\$96,300	\$3,870,100

311.000

General Property Taxes

311.100	Real Property Taxes-Current	\$3,864,700
311.102	Real Property Taxes-Delinquent	115,000
311.200	Personal Property Taxes-Current	5,400

311.400 Penalty and Interest on Delinquent Taxes: State statutes require penalty and interest charges on delinquent taxes. The rates are as follows:

Penalty on Delinquent Accounts:

1-30 days delinquent	5% of tax due
31-60 days delinquent	10% of tax due
Over 61 days	15% of tax due

Interest:

Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2023 is estimated at \$40,000.

334.000

State Grants

334.400 Library: Each library will receive a state library assistance grant. The estimated total receipt is \$35,000.

336.000

State Pilot

336.100 Utility Cooperatives Tax: This revenue, a return from the State of Alaska of taxes collected on the telephone cooperative's gross revenues and tax on the electric cooperative's consumption as payments-in-lieu-of-property tax, is estimated at \$720,000.

341.000

General Government

341.900 Miscellaneous Fees: Revenue from miscellaneous fees is estimated at \$100.

341.935 Library Fees and Fines: Estimated revenue from library fees and fines is \$15,000.

341.960 Animal Care Fines: \$200,000 is estimated for animal care fines. During fiscal year 2022 the various revenue accounts were consolidated.

345.000

Animal Care Fees

345.100 Animal Care Wasilla: Estimated revenue from the City of Wasilla generated by Animal Care fees for services provided within the city limits is estimated at \$20,000.

Fund 200 - Non-Areawide Revenue Commentary

345.200	Animal Care Palmer: Estimated revenue from the City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at \$20,000.
<u>361.100</u>	<u>Interest Income</u> Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$1,000.
<u>369.900</u>	<u>Other Revenue</u> Other miscellaneous revenues expected in fiscal year 2023 are projected to equal \$20,000.

Schedule of Long Term Debt

Animal Control COPs	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
COP's - 2016C*	\$2,405,000	\$520,000	\$520,000	\$26,000	\$546,000	\$-
Total Debt Service Requirements		\$520,000	\$520,000	\$26,000	\$546,000	\$-

* For partial refunding of the 2008 Certificates of Participation

ENHANCED 911

123 Reconciliation of Fund Balance







**Fund 202 - Enhanced 911
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,806,034	1,882,500	1,516,000
Total Expenditures	1,122,362	2,170,914	1,675,905
Audited fund balance as of 6/30/2021			\$7,263,665
Estimated revenues 2021-2022 fiscal year	\$1,882,500		
Estimated expenditures 2021-2022 fiscal year	<u>(2,170,914)</u>		
Estimated adjustment to fund balance		(288,414)	
Estimated fund balance 6/30/2022			6,975,251
Estimated revenues 2022-2023 fiscal year	1,516,000		
Estimated expenditures 2022-2023 fiscal year	<u>(1,675,905)</u>		
Estimated FY2023 adjustment to fund balance		(159,905)	
Estimated fund balance 6/30/2023			<u><u>\$6,815,346</u></u>





LAND MANAGEMENT

127	Reconciliation of Fund Balance
128	Revenue Summary
129	Revenue Commentary
130	Revenue & Expenditure Detail





**Fund 203 - Land Management
Reconciliation of Fund Balance**

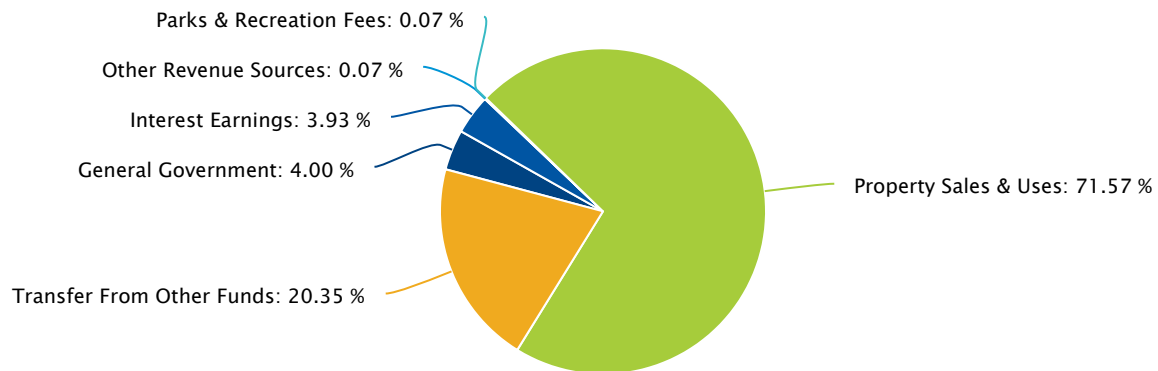
	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,573,503	1,322,000	1,474,000
Total Expenditures	2,064,875	1,456,409	1,732,581
Audit balance as of 6/30/2021			\$3,695,165
Land Management Permanent Fund	\$(348,368)		
Loan Receivable Land Management Permanent Fund	(2,221,894)		
Interest Earnings on Permanent Fund	(105,135)		
Audited fund balance at 6/30/2021			1,019,768
Estimated revenues 2021-2022 fiscal year	1,322,000		
Estimated expenditures 2021-2022 fiscal year	(1,456,409)		
Estimated contribution to Permanent Fund	(216,500)		
Estimated Interest Earnings on Permanent Fund	(2,000)		
Estimated adjustment to fund balance		(352,909)	
Estimated fund balance 6/30/2022			666,859
Estimated revenues 2022-2023 fiscal year	1,474,000		
Estimated expenditures 2022-2023 fiscal year	(1,732,581)		
Estimated contribution to Permanent Fund	(233,250)		
Estimated interest earnings on Permanent Fund	(2,000)		
Estimated FY2022 adjustment to fund balance		(493,831)	
Committed for leave and benefits		(10,000)	
Estimated fund balance 6/30/2023			<u>\$163,028</u>

A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2021 were \$348,368. The estimated contributions at June 30, 2022 and 2023 respectively are \$216,500 and \$233,250. The balance of the Port Enterprise loan receivable is \$2,221,894. This loan is to be paid back by the Port Enterprise fund in the future. The estimated Land Management Permanent fund balance at June 30, 2023 net of the loan amount is \$798,118.

Fund 203 - Land Management Revenue Summary

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
General Government	\$52,905	\$55,000	\$59,000
Interest Earnings	70,448	59,000	58,000
Other Revenue Sources	900	2,000	1,000
Other State Revenue	70,018	-	-
Parks & Recreation Fees	3,000	1,000	1,000
Property Sales & Uses	1,376,232	1,105,000	1,055,000
Transfer From Other Funds	-	100,000	300,000
Total Revenues	1,573,503	1,322,000	1,474,000

Total Revenue by Classification Approved 2022-2023





Fund 203 - Land Management Revenue Commentary

<u>341.xxx</u>	<u>General Government</u>	
341.xxx	Land Management Fees: These fees represent revenue generated from applications to lease land or timber, land sales, assignment of contracts, assignment fees and other miscellaneous fees. Estimated revenue for fiscal year 2023 is \$59,000.	
<u>343.000</u>	<u>Park Fees</u>	
343.360	Park Fees - Deshka Park: In fiscal year 2023 it is estimated that \$1,000 will be collected in fees from the Deshka River Park.	
<u>361.000</u>	<u>Interest Earnings</u>	
361.100	Interest on Investments: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at \$1,000 for the fiscal year 2023.	
361.400	Interest on Borough Selected Lands: Estimated interest earnings from long term repayment agreements on borough land sales should total \$55,000 in fiscal year 2023.	
361.450	Interest on Ag Sales: Estimated interest earnings from Agriculture sales is \$2,000.	
<u>366.000</u>	<u>Property Sales and Uses</u>	
366.250	Wetland Bank Proceeds: Revenue from wetland mitigation is projected at \$150,000 for fiscal year 2023.	
366.400	Land Sales: The proceeds from land sales agreements are projected to be \$700,000 during fiscal year 2023.	
366.410	Gravel Sale Royalties: The royalties from gravel sales are projected to be \$15,000 during fiscal year 2023.	
366.450	Ag Sales: The agriculture sales program is expected to generate \$10,000 in income for fiscal year 2023.	
366.500	Land Leases: Revenue from borough land leases is projected at \$120,000 for fiscal year 2023.	
366.600	Land Use Charges: Projected revenue from gravel and stumpage (timber) agreements are \$60,000.	
<u>369.000</u>	<u>Other Revenue Sources</u>	
369.800	Fines: Various fines will be collected throughout the year totaling approximately \$1,000.	

Fund 203 - Land Management Revenue and Expenditure Detail

Revenue Detail

Account	Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
	Other State Revenue			
337.800	State PERS Relief	\$70,018	\$-	\$-
	Total 337	70,018	-	-
	General Government			
341.800	Land Mgmt Fees	8,725	10,000	12,000
341.900	Miscellaneous Fees	106	5,000	2,000
341.940	Foreclosure Fees	8,515	-	-
341.945	Foreclosure Sale Fees	35,559	40,000	45,000
	Total 341	52,905	55,000	59,000
	Park Fees			
343.360	Park Fees-Deshka Park	3,000	1,000	1,000
	Total 343	3,000	1,000	1,000
	Interest Earnings			
361.100	Interest On Investments	2,144	2,000	1,000
361.400	Interest On Boro Lands	66,910	55,000	55,000
361.450	Interest On Ag Sales	1,394	2,000	2,000
	Total 361	70,448	59,000	58,000
	Property Sales and Uses			
366.100	Facility Rental	3,580	-	-
366.250	Wetland Bank Proceeds	225,266	150,000	150,000
366.400	Land Sales	933,812	650,000	700,000
366.410	Gravel Sale Royalties	18,378	100,000	15,000
366.450	Ag Sales - Principal	10,242	5,000	10,000
366.500	Land Leases	121,686	150,000	120,000
366.600	Land Use Charges	63,269	50,000	60,000
	Total 366	1,376,232	1,105,000	1,055,000
	Transfer From Other Funds			
367.400	Capital Projects	-	100,000	300,000
	Total 367	-	100,000	300,000
	Other Revenue Sources			
369.800	Fines	900	2,000	1,000
	Total 369	900	2,000	1,000
Total Revenues		\$1,573,503	\$1,322,000	\$1,474,000

Expenditure Detail

Division	Division Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
000	Non-Departmental	\$1,062,500	\$253,500	\$541,120
141	Land Management	786,336	931,633	911,984
145	Community Develop-Admin	216,039	271,276	279,477
Total Expenditures		\$2,064,875	\$1,456,409	\$1,732,581



FIRE SERVICE AREAS

134	Revenue & Expenditure Summary
135	Revenue & Expenditure Detail
136	245 Fire Fleet Maintenance
137	248 Caswell
139	249 West Lakes
141	250 Central Mat-Su
143	251 Butte
145	253 Sutton
147	254 Talkeetna
149	258 Willow
151	259 Greater Palmer Consolidated

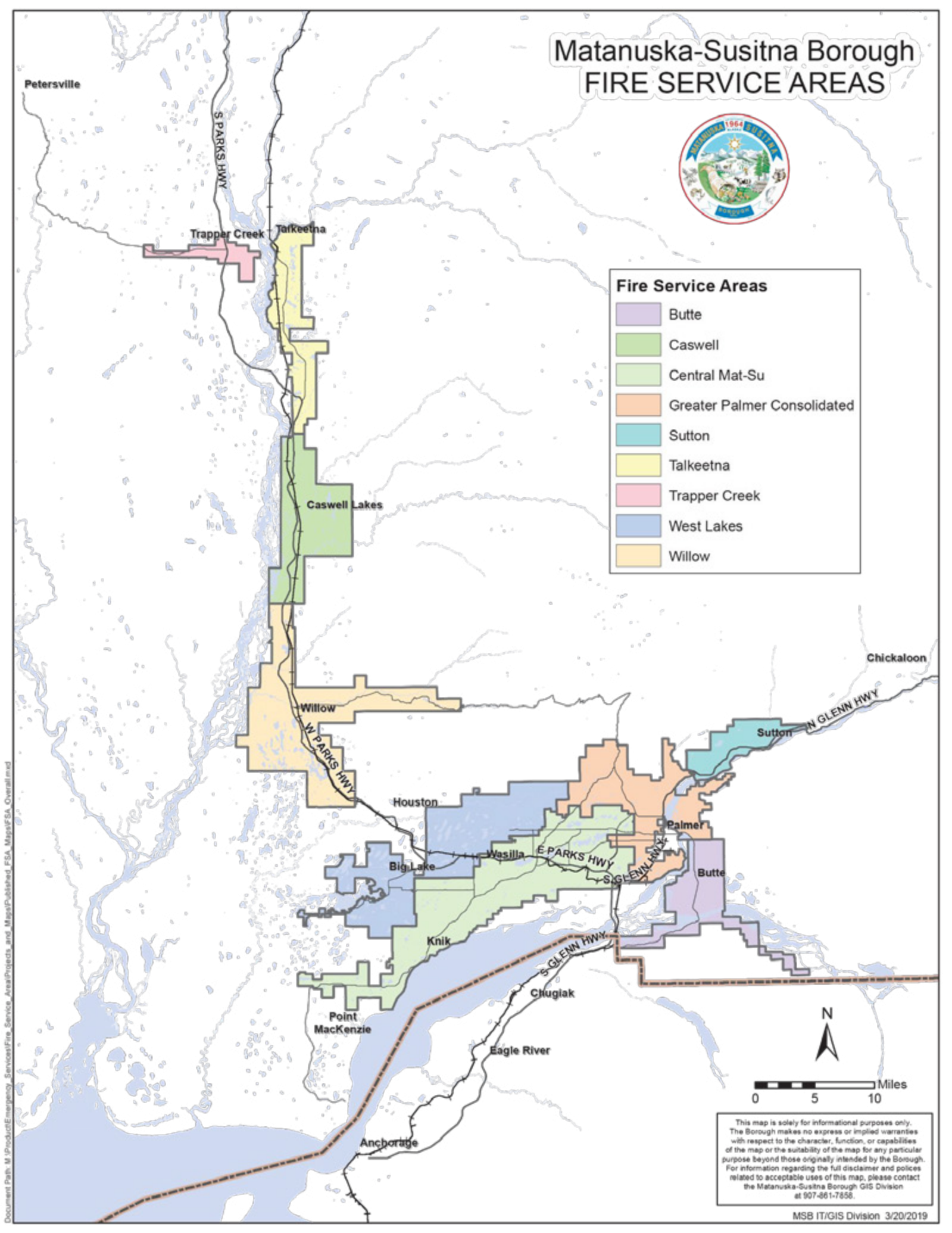


Matanuska-Susitna Borough FIRE SERVICE AREAS



Fire Service Areas

- Butte
- Caswell
- Central Mat-Su
- Greater Palmer Consolidated
- Sutton
- Talkeetna
- Trapper Creek
- West Lakes
- Willow



This map is solely for informational purposes only. The Borough makes no express or implied warranties with respect to the character, function, or capabilities of the map or the suitability of the map for any particular purpose beyond those originally intended by the Borough. For information regarding the full disclaimer and policies related to acceptable uses of this map, please contact the Matanuska-Susitna Borough GIS Division at 907-861-7858.

Fire Service Areas Revenue and Expenditure Summary

Revenue Summary

Fund	Service Area	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
248	CASWELL FSA #135	\$353,220	\$346,100	\$377,700
249	WEST LAKES FSA #136	3,476,542	3,546,726	3,878,850
250	CENTRAL MAT-SU FSA #130	11,456,790	11,706,600	12,179,100
251	BUTTE FSA #2	1,014,907	1,084,300	1,165,900
253	SUTTON FSA #4	244,411	238,000	257,800
254	TALKEETNA FSA #24	574,681	586,800	628,900
258	WILLOW FSA #35	920,949	969,600	1,045,100
259	GR PALMER CONS. FSA #132	1,452,538	1,540,200	1,705,300
Total Fire Service Area Revenues		\$19,494,039	\$20,018,326	\$21,238,650

Expenditure Summary

Fund	Service Area	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
248	CASWELL FSA #135	\$358,239	\$603,376	\$525,320
249	WEST LAKES FSA #136	3,542,076	3,454,604	3,808,896
250	CENTRAL MAT-SU FSA #130	10,461,761	12,476,163	13,682,384
251	BUTTE FSA #2	509,899	944,386	946,674
253	SUTTON FSA #4	197,694	349,060	436,451
254	TALKEETNA FSA #24	244,786	992,935	756,827
258	WILLOW FSA #35	713,306	1,220,782	928,796
259	GR PALMER CONS. FSA #132	1,259,475	4,183,581	2,282,894
Total Fire Service Area Expenditures		\$17,287,236	\$24,224,886	\$23,368,242

Note: The expenditures referenced above include the allocation of Fire Fleet Maintenance. Total Fire Fleet Maintenance expenditures are as follows.

Fund	Fund Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
245	FIRE FLEET MAINTENANCE	\$820,648	\$905,065	\$1,122,589



Fire Service Areas Revenue and Expenditure Detail

Revenue Detail

Fund	Fund Title	Property Taxes	Transfer from Other Funds	Other Revenue	Total Revenues
248	CASWELL FSA #135	\$377,600	\$-	\$100	\$377,700
249	WEST LAKES FSA #136	3,532,700	345,150	1,000	3,878,850
250	CENTRAL MAT-SU FSA #130	12,084,300	93,500	1,300	12,179,100
251	BUTTE FSA #2	1,152,800	13,000	100	1,165,900
253	SUTTON FSA #4	257,700	-	100	257,800
254	TALKEETNA FSA #24	615,800	13,000	100	628,900
258	WILLOW FSA #35	1,045,000	-	100	1,045,100
259	GR PALMER CONS. FSA #132	1,703,800	-	1,500	1,705,300
Totals		\$20,769,700	\$464,650	\$4,300	\$21,238,650

Expenditure Detail

Fund	Fund Title	Other Expenditures	Administrative/ Maintenance Allocation	Capital Projects	Total Expenditure Budget
248	CASWELL FSA #135	\$406,159	\$79,161	\$40,000	\$525,320
249	WEST LAKES FSA #136	3,135,125	198,771	475,000	3,808,896
250	CENTRAL MAT-SU FSA #130	9,161,212	536,172	3,985,000	13,682,384
251	BUTTE FSA #2	731,913	114,761	100,000	946,674
253	SUTTON FSA #4	239,794	66,657	130,000	436,451
254	TALKEETNA FSA #24	465,065	76,762	215,000	756,827
258	WILLOW FSA #35	637,386	101,410	190,000	928,796
259	GR PALMER CONS. FSA #132	731,010	106,884	1,445,000	2,282,894
Totals		\$15,507,664	\$1,280,578	\$6,580,000	\$23,368,242

**Fund 245 - Fire Fleet Maintenance
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	825,149	905,065	1,122,589
Total Expenditures	820,648	905,065	1,122,589
<hr/>			
Audit balance as of 6/30/2021			\$-
Estimated revenues 2021-2022 fiscal year	\$905,065		
Estimated expenditures 2021-2022 fiscal year	<u>(905,065)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2022			-
Estimated revenues 2022-2023 fiscal year	1,122,589		
Estimated expenditures 2022-2023 fiscal year	(1,022,589)		
Capital Projects	<u>(100,000)</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$-</u></u>



Fund 248 - Caswell Fire Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	353,220	346,100	377,700
Total Expenditures	358,239	603,376	525,320
<hr/>			
Audit balance as of 6/30/2021			\$535,917
Estimated revenues 2021-2022 fiscal year	\$346,100		
Estimated expenditures 2021-2022 fiscal year	<u>(603,376)</u>		
Estimated adjustment to fund balance		(257,276)	
Estimated fund balance 6/30/2022			278,641
Estimated revenues 2022-2023 fiscal year	377,700		
Estimated expenditures 2022-2023 fiscal year	(485,320)		
Capital Projects	<u>(40,000)</u>		
Estimated FY2023 adjustment to fund balance		(147,620)	
Estimated fund balance 6/30/2023			<u><u>\$131,021</u></u>

Fund 248 - Caswell Fire Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$125,025,940. A mill rate of 3.196 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$112,108,500	\$358,200	\$-	\$8,700	\$349,500
Sr Cit/Vet	12,917,440	41,200	41,200	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$125,025,940	\$399,400	\$41,200	\$8,700	\$349,500

311.000	<u>General Property Taxes</u>	
	311.100 Real Property	\$352,600
	311.102 Real Property-Delinquent	20,000
	311.400 Penalty & Interest	5,000
361.000	<u>Interest Earnings</u>	-
	361.100 Interest On Investments	100
Total Estimated Revenues		\$377,700



**Fund 249 - West Lakes Fire Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	3,476,542	3,546,726	3,878,850
Total Expenditures	3,542,076	3,454,604	3,808,896
<hr/>			
Audit balance as of 6/30/2021			\$1,837,518
Estimated revenues 2021-2022 fiscal year	\$3,546,726		
Estimated expenditures 2021-2022 fiscal year	(2,770,613)		
Capital Projects	(310,391)		
Debt Service	(373,600)		
	<hr/>		
Estimated adjustment to fund balance		92,122	
Estimated fund balance 6/30/2022			1,929,640
Estimated revenues 2022-2023 fiscal year	3,878,850		
Estimated expenditures 2022-2023 fiscal year	(2,768,396)		
Capital Projects	(475,000)		
Debt Service	(565,500)		
	<hr/>		
Estimated FY2023 adjustment to fund balance		69,954	
Estimated fund balance 6/30/2023			<u><u>\$1,999,594</u></u>

Fund 249 - West Lakes Fire Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$1,898,840,860. A mill rate of 2.063 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$1,693,737,050	\$3,494,100	\$-	\$84,900	\$3,409,200
Sr Cit/Vet	198,315,870	409,100	409,100	-	-
Farm	3,155,030	-	-	-	-
Personal	3,632,910	7,400	-	100	7,300
Total	\$1,898,840,860	\$3,910,600	\$409,100	\$85,000	\$3,416,500

311.000	General Property Taxes	
311.100	Real Property	\$3,411,900
311.102	Real Property-Delinquent	80,000
311.200	Personal Property	7,300
311.400	Penalty & Interest	30,000
342.000	Rental Income	
342.400	Building Rental	345,150
361.000	Interest	
361.100	Interest On Investments	1,000
Total Estimated Revenues		\$3,875,350

Schedule of Long Term Debt

Fund 319 – Station 7-3 Certificates of Participation

Certificates of Participation	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
COP's - 2016A	5,700,000	4,010,000	365,000	200,500	565,500	3,645,000
Total Debt Service Requirements		4,010,000	365,000	200,500	565,500	3,645,000



Fund 250 - Central Mat-Su Fire Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	11,456,790	11,706,600	12,179,100
Total Expenditures	10,461,761	12,476,163	13,682,384
<hr/>			
Audit balance as of 6/30/2021			\$7,927,261
Estimated revenues 2021-2022 fiscal year	\$11,706,600		
Estimated expenditures 2021-2022 fiscal year	(9,397,694)		
Capital Projects	(2,830,000)		
Debt Service	<u>(248,469)</u>		
Estimated adjustment to fund balance		(769,563)	
Estimated fund balance 6/30/2022			7,157,698
Estimated revenues 2022-2023 fiscal year	12,179,100		
Estimated expenditures 2022-2023 fiscal year	(9,347,669)		
Capital Projects	(3,985,000)		
Debt Service	<u>(349,715)</u>		
Estimated FY2023 adjustment to fund balance		(1,503,284)	
Estimated fund balance 6/30/2023			<u><u>\$5,654,414</u></u>

**Fund 250 - Central Mat-Su Fire Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$6,681,145,860. A mill rate of 1.950 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$6,015,261,560	\$11,729,700	\$-	\$285,000	\$11,444,700
Sr Cit/Vet	600,241,130	1,170,400	1,170,400	-	-
Farm	21,857,870	-	-	-	-
Personal	43,785,300	85,300	-	2,000	83,300
Total	\$6,681,145,860	\$12,985,400	\$1,170,400	\$287,000	\$11,528,000

311.000	<u>General Property Taxes</u>	
311.100	Real Property	\$11,536,000
311.102	Real Property-Delinquent	150,000
311.200	Personal Property	83,300
311.202	Personal Property-Delinq	-
311.400	Penalty & Interest	60,000
341.000	<u>Fees</u>	
341.971	Fire Plan Review Fees	250,000
342.000	<u>Building Rental-Fire Fees</u>	
342.400	Building Rental	93,500
361.000	<u>Interest</u>	
361.100	Interest On Investments	1,300
369.000	<u>Other</u>	
369.100	Miscellaneous	-
391.000	<u>Proceeds of GFS Disposal</u>	
391.100	Sale Of Gfa	5,000
Total Estimated Revenues		\$12,179,100

Schedule of Long Term Debt: Fund 316

Certificates of Participation	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
COP's - 2013	8,585,000	4,620,000	580,000	180,250	760,250	4,040,000
Total Debt Service Requirements		4,620,000	580,000	180,250	760,250	4,040,000

Schedule of Long Term Debt: Fund 318

Certificates of Participation	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
COP's - 2016B	5,000,000	3,540,000	320,000	177,000	497,000	3,220,000
Total Debt Service Requirements		3,540,000	320,000	177,000	497,000	3,220,000



**Fund 251 - Butte Fire Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,014,907	1,084,300	1,165,900
Total Expenditures	509,899	944,386	946,674
<hr/>			
Audit balance as of 6/30/2021			\$1,740,567
Estimated revenues 2021-2022 fiscal year	\$1,084,300		
Estimated expenditures 2021-2022 fiscal year	(723,386)		
Capital Projects	<u>(221,000)</u>		
Estimated adjustment to fund balance		139,914	
Estimated fund balance 6/30/2022			1,880,481
Estimated revenues 2022-2023 fiscal year	1,165,900		
Estimated expenditures 2022-2023 fiscal year	(846,674)		
Capital Projects	<u>(100,000)</u>		
Estimated FY2023 adjustment to fund balance		219,226	
Estimated fund balance 6/30/2023			<u><u>\$2,099,707</u></u>

**Fund 251 - Butte Fire Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$427,324,000. A mill rate of 3.155 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$359,444,940	\$1,134,000	\$-	\$27,500	\$1,106,500
Sr Cit/Vet	66,312,450	209,200	209,200	-	-
Farm	1,566,610	-	-	-	-
Personal	-	-	-	-	-
Total	\$427,324,000	\$1,343,200	\$209,200	\$27,500	\$1,106,500

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,108,800
	311.102 Real Property-Delinquent	35,000
	311.400 Penalty & Interest	9,000
<u>342.000</u>	<u>Rental Income</u>	
	342.400 Building Rental	13,000
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$1,165,900



Fund 253 - Sutton Fire Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	244,411	238,000	257,800
Total Expenditures	197,694	349,060	436,451
<hr/>			
Audit balance as of 6/30/2021			\$463,946
Estimated revenues 2021-2022 fiscal year	\$238,000		
Estimated expenditures 2021-2022 fiscal year	(284,060)		
Capital Projects	<u>(65,000)</u>		
Estimated adjustment to fund balance		(111,060)	
Estimated fund balance 6/30/2022			352,886
Estimated revenues 2022-2023 fiscal year	257,800		
Estimated expenditures 2022-2023 fiscal year	(306,451)		
Capital Projects	<u>(130,000)</u>		
Estimated FY2023 adjustment to fund balance		(178,651)	
Estimated fund balance 6/30/2023			<u><u>\$174,235</u></u>

**Fund 253 - Sutton Fire Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$75,088,500. A mill rate of 4.113 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$60,613,990	\$249,300	\$-	\$6,000	\$243,300
Sr Cit/Vet	14,271,760	58,600	58,600	-	-
Farm	202,750	-	-	-	-
Personal	-	-	-	-	-
Total	\$75,088,500	\$307,900	\$58,600	\$6,000	\$243,300

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$243,700
	311.102 Real Property-Delinquent	10,000
	311.400 Penalty & Interest	4,000
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$257,800



Fund 254 - Talkeetna Fire Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	574,681	586,800	628,900
Total Expenditures	244,786	992,935	756,827
<hr/>			
Audit balance as of 6/30/2021			\$704,267
Estimated revenues 2021-2022 fiscal year	\$586,800		
Estimated expenditures 2021-2022 fiscal year	<u>(992,935)</u>		
Estimated adjustment to fund balance		(406,135)	
Estimated fund balance 6/30/2022			298,132
Estimated revenues 2022-2023 fiscal year	628,900		
Estimated expenditures 2022-2023 fiscal year	(541,827)		
Capital Projects	(215,000)		
Debt Service	(32,600)		
Estimated FY2023 adjustment to fund balance		(160,527)	
Estimated fund balance 6/30/2023			<u><u>\$137,605</u></u>

Fund 254 - Talkeetna Fire Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$237,939,960. A mill rate of 2.914 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$210,489,250	\$613,300	\$-	\$14,900	\$598,400
Sr Cit/Vet	27,366,970	79,700	79,700	-	-
Farm	-	-	-	-	-
Personal	83,740	200	-	-	200
Total	\$237,939,960	\$693,200	\$79,700	\$14,900	\$598,600

311.000	General Property Taxes	
311.100	Real Property	\$598,600
311.102	Real Property-Delinquent	12,000
311.200	Personal Property	200
311.400	Penalty & Interest	5,000
342.000	Public safety	
342.400	Building Rental	13,000
361.000	Interest	
361.100	Interest On Investments	100
Total Estimated Revenues		\$628,900

Schedule of Long Term Debt

Talkeetna Fire Service Area	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
Apparatus Purchase	\$489,000	\$489,000	\$32,600	\$1,222	\$33,822	\$456,400
Total Debt Service Requirements		\$489,000	\$32,600	\$1,222	\$33,822	\$456,400



**Fund 258 - Willow Fire Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	920,949	969,600	1,045,100
Total Expenditures	713,306	1,220,782	928,796
<hr/>			
Audit balance as of 6/30/2021			\$798,334
Estimated revenues 2021-2022 fiscal year	\$969,600		
Estimated expenditures 2021-2022 fiscal year	(705,282)		
Capital Projects	(515,500)		
Estimated adjustment to fund balance		(251,182)	
Estimated fund balance 6/30/2022			547,152
Estimated revenues 2022-2023 fiscal year	1,045,100		
Estimated expenditures 2022-2023 fiscal year	(738,796)		
Capital Projects	(190,000)		
Estimated FY2023 adjustment to fund balance		116,304	
Estimated fund balance 6/30/2023			<u>\$663,456</u>

Fund 258 - Willow Fire Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$431,865,480. A mill rate of 2.637 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$386,618,790	\$1,019,500	\$-	\$24,700	\$994,800
Sr Cit/Vet	45,246,690	119,300	119,300	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$431,865,480	\$1,138,800	\$119,300	\$24,700	\$994,800

311.000	General Property Taxes	
311.100	Real Property	\$996,000
311.102	Real Property-Delinquent	35,000
311.400	Penalty & Interest	14,000
361.000	Interest	
361.100	Interest On Investments	100
Total Estimated Revenues		\$1,045,100



**Fund 259 - Gr. Palmer Concolidated Fire Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,452,538	1,540,200	1,705,300
Total Expenditures	1,259,475	4,183,581	2,282,894
<hr/>			
Audit balance as of 6/30/2021			\$6,621,092
Estimated revenues 2021-2022 fiscal year	\$1,540,200		
Estimated expenditures 2021-2022 fiscal year	(708,581)		
Capital Projects	<u>(3,475,000)</u>		
Estimated adjustment to fund balance		(2,643,381)	
Estimated fund balance 6/30/2022			3,977,711
Estimated revenues 2022-2023 fiscal year	1,705,300		
Estimated expenditures 2022-2023 fiscal year	(837,894)		
Capital Projects	<u>(1,445,000)</u>		
Estimated FY2023 adjustment to fund balance		(577,594)	
Estimated fund balance 6/30/2023			<u><u>\$3,400,117</u></u>

**Fund 259 - Gr. Palmer Consolidated Fire Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$2,155,890,250. A mill rate of 0.900 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$1,897,808,980	\$1,708,000	\$-	\$41,500	\$1,666,500
Sr Cit/Vet	227,468,380	204,700	204,700	-	-
Farm	27,519,030	-	-	-	-
Personal	3,093,860	2,700	-	-	2,700
Total	\$2,155,890,250	\$1,915,400	\$204,700	\$41,500	\$1,669,200

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,673,100
	311.102 Real Property-Delinquent	20,000
	311.200 Personal Property	2,700
	311.400 Penalty & Interest	8,000
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	1,500
Total Estimated Revenues		\$1,705,300



ROAD SERVICE AREAS

159	265 Road Service Administration
160	270 Midway
162	271 Fairview
164	272 Caswell Lakes
166	273 South Colony
168	274 Knik
170	275 Lazy Mountain
172	276 Greater Willow
174	277 Big Lake
176	278 North Colony
178	279 Bogard
180	280 Greater Butte
182	281 Meadow Lakes
184	282 Gold Trails
186	283 Greater Talkeetna
188	284 Trapper Creek
190	285 Alpine
192	286 Jimmy's Drive

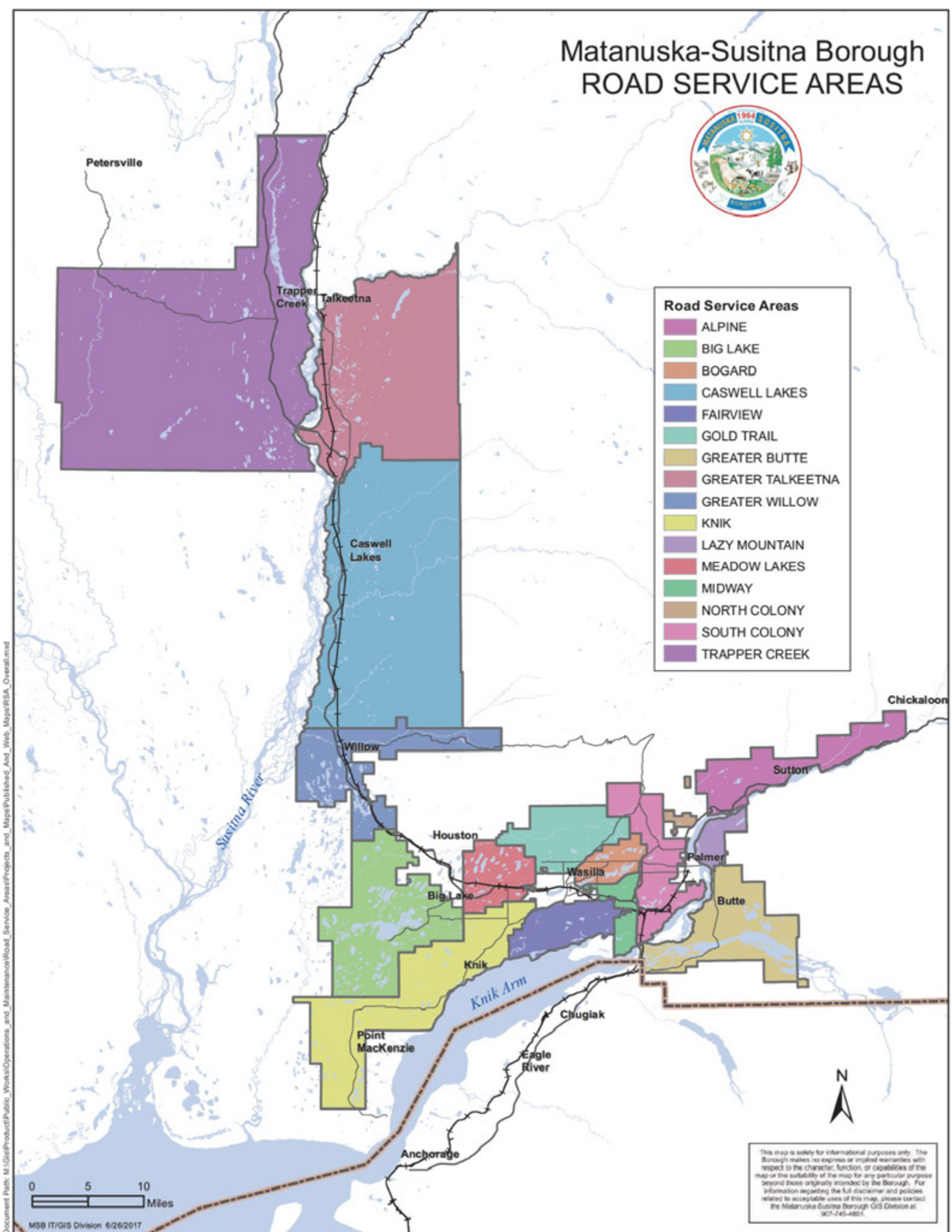


Matanuska-Susitna Borough ROAD SERVICE AREAS



Road Service Areas

- ALPINE
- BIG LAKE
- BOGARD
- CASWELL LAKES
- FAIRVIEW
- GOLD TRAIL
- GREATER BUTTE
- GREATER TALKEETNA
- GREATER WILLOW
- KNIK
- LAZY MOUNTAIN
- MEADOW LAKES
- MIDWAY
- NORTH COLONY
- SOUTH COLONY
- TRAPPER CREEK



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Road Service Areas Revenue Summary

Revenue Detail

Fund	Service Area	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
270	MIDWAY RSA #9	\$1,953,768	\$2,018,600	\$2,182,550
271	FAIRVIEW RSA #14	1,480,286	1,556,360	1,672,820
272	CASWELL LAKE RSA #15	739,887	765,060	797,010
273	SOUTH COLONY RSA #16	1,988,534	2,077,040	2,212,420
274	KNIK RSA #17	3,396,943	3,530,930	3,813,480
275	LAZY MOUNTAIN RSA #19	307,047	315,200	328,560
276	GREATER WILLOW RSA #20	1,101,784	1,168,180	1,217,460
277	BIG LAKE RSA #21	1,528,195	1,590,840	1,658,210
278	NORTH COLONY RSA #23	233,529	256,080	271,760
279	BOGARD RSA #25	2,181,748	2,292,840	2,425,970
280	GREATER BUTTE RSA #26	1,135,305	1,230,660	1,307,570
281	MEADOW LAKES RSA #27	2,366,124	2,514,660	2,681,130
282	GOLD TRAIL RSA #28	2,218,552	2,320,820	2,478,660
283	GREATER TALKEETNA RSA #29	721,795	749,360	788,590
284	TRAPPER CREEK RSA #30	252,177	274,380	292,200
285	ALPINE RSA #31	301,173	303,280	310,880
286	JIMMY'S DRIVE SERVICE AREA	6,216	15,900	15,900
Total Road Service Areas		\$21,913,062	\$22,980,190	\$24,455,170



Road Service Areas Revenue and Expenditure Detail

Revenue Summary					
Fund	Fund Title	Mileage	Property Taxes	Other Revenue	Total Revenues
270	MIDWAY RSA #9	46.67	\$2,182,450	\$100	\$2,182,550
271	FAIRVIEW RSA #14	58.79	1,672,720	100	1,672,820
272	CASWELL LAKE RSA #15	76.46	796,910	100	797,010
273	SOUTH COLONY RSA #16	109.34	2,212,320	100	2,212,420
274	KNIK RSA #17	171.52	3,813,380	100	3,813,480
275	LAZY MOUNTAIN RSA #19	13.99	328,460	100	328,560
276	GREATER WILLOW RSA #20	65.85	1,217,360	100	1,217,460
277	BIG LAKE RSA #21	104.81	1,658,110	100	1,658,210
278	NORTH COLONY RSA #23	14.36	271,660	100	271,760
279	BOGARD RSA #25	90.82	2,425,870	100	2,425,970
280	GREATER BUTTE RSA #26	48.06	1,307,470	100	1,307,570
281	MEADOW LAKES RSA #27	100.38	2,681,030	100	2,681,130
282	GOLD TRAIL RSA #28	110.12	2,478,560	100	2,478,660
283	GREATER TALLEETNA RSA #29	66.16	788,490	100	788,590
284	TRAPPER CREEK RSA #30	21.19	292,100	100	292,200
285	ALPINE RSA #31	19.45	310,780	100	310,880
286	JIMMY'S DRIVE SERVICE AREA		-	15,900	15,900
Totals		1,118	\$24,437,670	\$17,500	\$24,455,170

Expenditure Summary					
Fund	Fund Title	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Expenditure Budget
270	MIDWAY RSA #9	\$803,250	\$1,435,950	\$270,946	\$2,510,146
271	FAIRVIEW RSA #14	884,787	752,100	214,166	1,851,053
272	CASWELL LAKE RSA #15	581,224	182,950	188,884	953,058
273	SOUTH COLONY RSA #16	1,628,095	909,400	344,987	2,882,482
274	KNIK RSA #17	2,204,396	1,361,000	521,244	4,086,640
275	LAZY MOUNTAIN RSA #19	291,699	148,999	46,700	487,398
276	GREATER WILLOW RSA #20	798,287	398,500	183,354	1,380,141
277	BIG LAKE RSA #21	1,393,737	390,200	258,601	2,042,538
278	NORTH COLONY RSA #23	223,035	76,500	38,464	337,999
279	BOGARD RSA #25	1,313,046	1,256,195	343,554	2,912,795
280	GREATER BUTTE RSA #26	706,759	701,500	185,532	1,593,791
281	MEADOW LAKES RSA #27	1,280,596	1,191,200	354,589	2,826,385
282	GOLD TRAIL RSA #28	1,400,424	867,500	329,882	2,597,806
283	GREATER TALLEETNA RSA #29	561,931	182,500	155,803	900,234
284	TRAPPER CREEK RSA #30	212,557	26,850	53,090	292,497
285	ALPINE RSA #31	358,015	10,090	40,532	408,637
Totals		\$14,641,838	\$9,891,434	\$3,530,328	\$28,063,600

Road Service Areas Expenditure Summary and Schedule of Long Term Debt

Expenditure Detail

Fund	Service Area	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
270	MIDWAY RSA #9	\$1,740,404	\$2,205,540	\$2,510,146
271	FAIRVIEW RSA #14	1,435,057	1,708,505	1,851,053
272	CASWELL LAKE RSA #15	596,249	933,541	953,058
273	SOUTH COLONY RSA #16	1,442,788	2,337,739	2,882,482
274	KNIK RSA #17	3,307,988	3,811,370	4,086,640
275	LAZY MOUNTAIN RSA #19	240,855	425,353	487,398
276	GREATER WILLOW RSA #20	998,186	1,413,788	1,380,141
277	BIG LAKE RSA #21	1,582,309	2,020,515	2,042,538
278	NORTH COLONY RSA #23	234,720	307,952	337,999
279	BOGARD RSA #25	2,006,289	2,691,741	2,912,795
280	GREATER BUTTE RSA #26	986,239	1,408,173	1,593,791
281	MEADOW LAKES RSA #27	2,457,832	2,796,286	2,826,385
282	GOLD TRAIL RSA #28	2,315,872	2,569,357	2,597,806
283	GREATER TALLEETNA RSA #29	663,955	914,094	900,234
284	TRAPPER CREEK RSA #30	276,292	406,345	292,497
285	ALPINE RSA #31	225,053	479,134	408,637
Total Road Service Areas		\$20,510,087	\$26,429,433	\$28,063,600

Note: The expenditures referenced above include the allocation of Road Service Area Administration. Total Administration expenditures are as follows.

Fund	Fund Name	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
265	ADM-ROAD SERVICE AREAS	\$2,906,532	\$3,278,183	\$3,530,328

Schedule of Long Term Debt Road Service Area Debt Service

Fund	Salted Sand Storage Building	Share of DEC Loan	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
270	Midway	39,908	13,244	2,126	199	2,324	11,118
271	Fairview	23,449	7,781	1,249	117	1,366	6,532
273	South Colony	86,039	28,559	4,583	428	5,011	23,976
275	Lazy Mountain	472	156	25	2	27	131
278	North Colony	10,619	3,522	566	53	619	2,956
279	Bogard Road	79,757	26,465	4,249	397	4,645	22,216
280	Greater Butte	4,483	1,487	239	22	261	1,248
282	Gold Trails	48,079	15,953	2,561	240	2,801	13,392
285	Alpine	2,152	713	115	11	125	598
Total Debt Service Requirements		294,958	97,880	15,712	1,469	17,181	82,168

Fund 265 - Road Service Area Administration
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	2,906,532	3,283,104	3,530,328
Total Expenditures	2,906,532	3,278,183	3,530,328
<hr/>			
Audit balance as of 6/30/2021			\$0
Estimated revenues 2021-2022 fiscal year	\$3,283,104		
Refund to RSAs	(4,921)		
Estimated expenditures 2021-2022 fiscal year	(3,278,183)		
Capital Projects	-		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2022			0
Estimated revenues 2022-2023 fiscal year	3,530,328		
Estimated expenditures 2022-2023 fiscal year	(3,138,328)		
Capital Projects	(392,000)		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$0</u></u>

**Fund 270 - Midway Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,953,768	2,018,600	2,182,550
Total Expenditures	1,740,404	2,205,540	2,510,146
<hr/>			
Audit balance as of 6/30/2021			\$569,231
Estimated revenues 2021-2022 fiscal year	\$2,018,600		
Estimated expenditures 2021-2022 fiscal year	(872,572)		
Capital Projects	(1,332,968)		
Loan-Principal payment	<u>(2,094)</u>		
Estimated adjustment to fund balance		(189,034)	
Estimated fund balance 6/30/2022			380,197
Estimated revenues 2022-2023 fiscal year	2,182,550		
Estimated expenditures 2022-2023 fiscal year	(1,074,196)		
Capital Projects	(1,435,950)		
Loan-Principal payment	<u>(2,126)</u>		
Estimated FY2023 adjustment to fund balance		(329,722)	
Estimated fund balance 6/30/2023			<u><u>\$50,475</u></u>



**Fund 270 - Midway Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$845,846,070. A mill rate of 2.639 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$773,579,250	\$2,041,400	\$-	\$49,600	\$1,991,800
Sr Cit/Vet	67,747,670	178,700	178,700	-	-
Farm	3,248,730	-	-	-	-
Personal	1,270,420	3,300	-	-	3,300
Total	\$845,846,070	\$2,223,400	\$178,700	\$49,600	\$1,995,100

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,994,100
311.102	Real Property-Delinquent	50,000
311.200	Personal Property	3,300
311.400	Penalty & Interest	18,000
311.500	Vehicle Tax State Collec	117,050
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$2,182,550

**Fund 271 - Fairview Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,480,286	1,556,360	1,672,820
Total Expenditures	1,435,057	1,708,505	1,851,053
<hr/>			
Audit balance as of 6/30/2021			\$384,653
Estimated revenues 2021-2022 fiscal year	\$1,556,360		
Estimated expenditures 2021-2022 fiscal year	(858,555)		
Capital Projects	(849,950)		
Loan-Principal payment	(1,231)		
Estimated adjustment to fund balance		(153,376)	
Estimated fund balance 6/30/2022			231,277
Estimated revenues 2022-2023 fiscal year	1,672,820		
Estimated expenditures 2022-2023 fiscal year	(1,098,953)		
Capital Projects	(752,100)		
Loan-Principal payment	(1,249)		
Estimated FY2023 adjustment to fund balance		(179,482)	
Estimated fund balance 6/30/2023			<u>\$51,795</u>



**Fund 271 - Fairview Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$969,518,650. A mill rate of 1.739 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$874,623,090	\$1,520,900	\$-	\$36,900	\$1,484,000
Sr Cit/Vet	93,403,020	162,400	162,400	-	-
Farm	1,492,540	-	-	-	-
Personal	-	-	-	-	-
Total	\$969,518,650	\$1,683,300	\$162,400	\$36,900	\$1,484,000

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,487,500
311.102	Real Property-Delinquent	10,000
311.400	Penalty & Interest	6,000
311.500	Vehicle Tax State Collec	169,220
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$1,672,820

Fund 272 - Caswell Lakes Road Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	739,887	765,060	797,010
Total Expenditures	596,249	933,541	953,058
<hr/>			
Audit balance as of 6/30/2021			\$375,895
Estimated revenues 2021-2022 fiscal year	\$765,060		
Estimated expenditures 2021-2022 fiscal year	(745,891)		
Capital Projects	<u>(187,650)</u>		
Estimated adjustment to fund balance		(168,481)	
Estimated fund balance 6/30/2022			207,414
Estimated revenues 2022-2023 fiscal year	797,010		
Estimated expenditures 2022-2023 fiscal year	(770,108)		
Capital Projects	<u>(182,950)</u>		
Estimated FY2023 adjustment to fund balance		(156,048)	
Estimated fund balance 6/30/2023			<u><u>\$51,366</u></u>

**Fund 272 - Caswell Lakes Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$197,602,940. A mill rate of 4.077 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$177,423,560	\$723,300	\$-	\$17,500	\$705,800
Sr Cit/Vet	20,179,380	82,200	82,200	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$197,602,940	\$805,500	\$82,200	\$17,500	\$705,800

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$705,500
311.102	Real Property-Delinquent	35,000
311.400	Penalty & Interest	12,000
311.500	Vehicle Tax State Collec	44,410
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$797,010

**Fund 273 - South Colony Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,988,534	2,077,040	2,212,420
Total Expenditures	1,442,788	2,337,739	2,882,482
<hr/>			
Audit balance as of 6/30/2021			\$991,072
Estimated revenues 2021-2022 fiscal year	\$2,077,040		
Estimated expenditures 2021-2022 fiscal year	(1,555,784)		
Capital Projects	(781,955)		
Loan-Principal payment	<u>(4,516)</u>		
Estimated adjustment to fund balance		(265,215)	
Estimated fund balance 6/30/2022			725,857
Estimated revenues 2022-2023 fiscal year	2,212,420		
Estimated expenditures 2022-2023 fiscal year	(1,973,082)		
Capital Projects	(909,400)		
Loan-Principal payment	<u>(4,583)</u>		
Estimated FY2023 adjustment to fund balance		(674,645)	
Estimated fund balance 6/30/2023			<u><u>\$51,212</u></u>

Fund 273 - South Colony Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$1,636,059,620. A mill rate of 1.373 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$1,425,949,600	\$1,957,800	\$-	\$47,500	\$1,910,300
Sr Cit/Vet	174,100,820	239,000	239,000	-	-
Farm	35,452,160	-	-	-	-
Personal	557,040	700	-	-	700
Total	\$1,636,059,620	\$2,197,500	\$239,000	\$47,500	\$1,911,000

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,918,100
311.102	Real Property-Delinquent	16,000
311.200	Personal Property	700
311.400	Penalty & Interest	6,000
311.500	Vehicle Tax State Collec	271,520
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$2,212,420

**Fund 274 - Knik Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	3,396,943	3,530,930	3,813,480
Total Expenditures	3,307,988	3,811,370	4,086,640
<hr/>			
Audit balance as of 6/30/2021			\$606,072
Estimated revenues 2021-2022 fiscal year	\$3,530,930		
Estimated expenditures 2021-2022 fiscal year	(2,033,180)		
Capital Projects	<u>(1,778,190)</u>		
Estimated adjustment to fund balance		(280,440)	
Estimated fund balance 6/30/2022			325,632
Estimated revenues 2022-2023 fiscal year	3,813,480		
Estimated expenditures 2022-2023 fiscal year	(2,725,640)		
Capital Projects	<u>(1,361,000)</u>		
Estimated FY2023 adjustment to fund balance		(273,160)	
Estimated fund balance 6/30/2023			<u><u>\$52,472</u></u>

Fund 274 - Knik Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$1,428,883,750. A mill rate of 2.727 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$1,285,482,930	\$3,505,500	\$-	\$85,100	\$3,420,400
Sr Cit/Vet	140,820,090	384,000	384,000	-	-
Farm	-	-	-	-	-
Personal	2,580,730	7,000	-	100	6,900
Total	\$1,428,883,750	\$3,896,500	\$384,000	\$85,200	\$3,427,300

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$3,425,200
	311.102 Real Property-Delinquent	55,000
	311.200 Personal Property	6,900
	311.400 Penalty & Interest	25,000
	311.500 Vehicle Tax State Collec	301,280
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$3,813,480

Fund 275 - Lazy Mountain Road Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	307,047	315,200	328,560
Total Expenditures	240,855	425,353	487,398
<hr/>			
Audit balance as of 6/30/2021			\$320,424
Estimated revenues 2021-2022 fiscal year	\$315,200		
Estimated expenditures 2021-2022 fiscal year	(278,406)		
Capital Projects	(146,947)		
Loan-Principal payment	(25)		
Estimated adjustment to fund balance		(110,178)	
Estimated fund balance 6/30/2022			210,246
Estimated revenues 2022-2023 fiscal year	328,560		
Estimated expenditures 2022-2023 fiscal year	(338,399)		
Capital Projects	(148,999)		
Loan-Principal payment	(25)		
Estimated FY2023 adjustment to fund balance		(158,863)	
Estimated fund balance 6/30/2023			<u>\$51,383</u>

Fund 275 - Lazy Mountain Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$148,787,470. A mill rate of 2.368 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$125,026,120	\$296,000	\$-	\$7,100	\$288,900
Sr Cit/Vet	21,539,450	51,000	51,000	-	-
Farm	2,221,900	-	-	-	-
Personal	-	-	-	-	-
Total	\$148,787,470	\$347,000	\$51,000	\$7,100	\$288,900

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$289,700
311.102	Real Property-Delinquent	7,000
311.400	Penalty & Interest	3,500
311.500	Vehicle Tax State Collec	28,260
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$328,560

**Fund 276 - Gr. Willow Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,101,784	1,168,180	1,217,460
Total Expenditures	998,186	1,413,788	1,380,141
<hr/>			
Audit balance as of 6/30/2021			\$459,888
Estimated revenues 2021-2022 fiscal year	\$1,168,180		
Estimated expenditures 2021-2022 fiscal year	(789,136)		
Capital Projects	<u>(624,652)</u>		
Estimated adjustment to fund balance		(245,608)	
Estimated fund balance 6/30/2022			214,280
Estimated revenues 2022-2023 fiscal year	1,217,460		
Estimated expenditures 2022-2023 fiscal year	(981,641)		
Capital Projects	<u>(398,500)</u>		
Estimated FY2023 adjustment to fund balance		(162,681)	
Estimated fund balance 6/30/2023			<u><u>\$51,599</u></u>

**Fund 276 - Gr. Willow Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$372,456,730. A mill rate of 3.370 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$335,398,800	\$1,130,200	\$-	\$27,400	\$1,102,800
Sr Cit/Vet	37,057,930	124,800	124,800	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$372,456,730	\$1,255,000	\$124,800	\$27,400	\$1,102,800

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,104,200
	311.102 Real Property-Delinquent	35,000
	311.400 Penalty & Interest	15,000
	311.500 Vehicle Tax State Collec	63,160
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$1,217,460

**Fund 277 - Big Lake Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,528,195	1,590,840	1,658,210
Total Expenditures	1,582,309	2,020,515	2,042,538
<hr/>			
Audit balance as of 6/30/2021			\$865,324
Estimated revenues 2021-2022 fiscal year	\$1,590,840		
Estimated expenditures 2021-2022 fiscal year	(1,337,720)		
Capital Projects	<u>(682,795)</u>		
Estimated adjustment to fund balance		(429,675)	
Estimated fund balance 6/30/2022			435,649
Estimated revenues 2022-2023 fiscal year	1,658,210		
Estimated expenditures 2022-2023 fiscal year	(1,652,338)		
Capital Projects	<u>(390,200)</u>		
Estimated FY2023 adjustment to fund balance		(384,328)	
Estimated fund balance 6/30/2023			<u><u>\$51,321</u></u>

Fund 277 - Big Lake Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$669,350,140. A mill rate of 2.491 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$606,646,210	\$1,511,100	\$-	\$36,700	\$1,474,400
Sr Cit/Vet	61,144,070	152,300	152,300	-	-
Farm	-	-	-	-	-
Personal	1,559,860	3,800	-	-	3,800
Total	\$669,350,140	\$1,667,200	\$152,300	\$36,700	\$1,478,200

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,469,300
	311.102 Real Property-Delinquent	40,000
	311.200 Personal Property	3,800
	311.400 Penalty & Interest	15,000
	311.500 Vehicle Tax State Collec	130,010
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$1,658,210

**Fund 278 - North Colony Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	233,529	256,080	271,760
Total Expenditures	234,720	307,952	337,999
<hr/>			
Audit balance as of 6/30/2021			\$171,130
Estimated revenues 2021-2022 fiscal year	\$256,080		
Estimated expenditures 2021-2022 fiscal year	(211,154)		
Capital Projects	(96,798)		
Loan-Principal payment	<u>(557)</u>		
Estimated adjustment to fund balance		(52,429)	
Estimated fund balance 6/30/2022			118,701
Estimated revenues 2022-2023 fiscal year	271,760		
Estimated expenditures 2022-2023 fiscal year	(261,499)		
Capital Projects	(76,500)		
Loan-Principal payment	<u>(566)</u>		
Estimated FY2023 adjustment to fund balance		(66,805)	
Estimated fund balance 6/30/2023			<u><u>\$51,896</u></u>

Fund 278 - North Colony Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$66,437,100. A mill rate of 4.368 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$57,870,900	\$252,700	\$-	\$6,100	\$246,600
Sr Cit/Vet	8,206,750	35,800	35,800	-	-
Farm	359,450	-	-	-	-
Personal	-	-	-	-	-
Total	\$66,437,100	\$288,500	\$35,800	\$6,100	\$246,600

311.000	General Property Taxes		
	311.100	Real Property	\$246,800
	311.102	Real Property-Delinquent	8,000
	311.400	Penalty & Interest	3,000
	311.500	Vehicle Tax State Collec	13,860
361.000	Interest		
	361.100	Interest On Investments	100
Total Estimated Revenues			\$271,760

**Fund 279 - Bogard Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	2,181,748	2,292,840	2,425,970
Total Expenditures	2,006,289	2,691,741	2,912,795
<hr/>			
Audit balance as of 6/30/2021			\$945,906
Estimated revenues 2021-2022 fiscal year	\$2,292,840		
Estimated expenditures 2021-2022 fiscal year	(1,347,909)		
Capital Projects	(1,343,832)		
Loan-Principal payment	<u>(4,186)</u>		
Estimated adjustment to fund balance		(403,087)	
Estimated fund balance 6/30/2022			542,819
Estimated revenues 2022-2023 fiscal year	2,425,970		
Estimated expenditures 2022-2023 fiscal year	(1,656,600)		
Capital Projects	(1,256,195)		
Loan-Principal payment	<u>(4,249)</u>		
Estimated FY2023 adjustment to fund balance		(491,074)	
Estimated fund balance 6/30/2023			<u><u>\$51,745</u></u>



**Fund 279 - Bogard Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$1,494,254,070. A mill rate of 1.632 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$1,339,146,860	\$2,185,400	\$-	\$53,100	\$2,132,300
Sr Cit/Vet	144,193,700	235,300	235,300	-	-
Farm	4,765,430	-	-	-	-
Personal	6,148,080	10,000	-	200	9,800
Total	\$1,494,254,070	\$2,430,700	\$235,300	\$53,300	\$2,142,100

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$2,134,800
311.102	Real Property-Delinquent	20,000
311.200	Personal Property	9,800
311.400	Penalty & Interest	10,000
311.500	Vehicle Tax State Collec	251,270
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$2,425,970

**Fund 280 - Greater Butte Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	1,135,305	1,230,660	1,307,570
Total Expenditures	986,239	1,408,173	1,593,791
<hr/>			
Audit balance as of 6/30/2021			\$515,266
Estimated revenues 2021-2022 fiscal year	\$1,230,660		
Estimated expenditures 2021-2022 fiscal year	(688,186)		
Capital Projects	(719,987)		
Loan-Principal payment	<u>(235)</u>		
Estimated adjustment to fund balance		(177,748)	
Estimated fund balance 6/30/2022			337,518
Estimated revenues 2022-2023 fiscal year	1,307,570		
Estimated expenditures 2022-2023 fiscal year	(892,291)		
Capital Projects	(701,500)		
Loan-Principal payment	<u>(239)</u>		
Estimated FY2023 adjustment to fund balance		(286,460)	
Estimated fund balance 6/30/2023			<u><u>\$51,058</u></u>



**Fund 280 - Greater Butte Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$443,350,600. A mill rate of 3.206 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$372,858,510	\$1,195,300	\$-	\$29,000	\$1,166,300
Sr Cit/Vet	68,989,460	221,100	221,100	-	-
Farm	1,502,630	-	-	-	-
Personal	-	-	-	-	-
Total	\$443,350,600	\$1,416,400	\$221,100	\$29,000	\$1,166,300

<u>311 000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,168,400
311.102	Real Property-Delinquent	30,000
311.400	Penalty & Interest	11,000
311.500	Vehicle Tax State Collec	98,070
<u>361 000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$1,307,570

**Fund 281 - Meadow Lakes Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	2,366,124	2,514,660	2,681,130
Total Expenditures	2,457,832	2,796,286	2,826,385
<hr/>			
Audit balance as of 6/30/2021			\$478,837
Estimated revenues 2021-2022 fiscal year	\$2,514,660		
Estimated expenditures 2021-2022 fiscal year	(1,327,488)		
Capital Projects	<u>(1,468,798)</u>		
Estimated adjustment to fund balance		(281,626)	
Estimated fund balance 6/30/2022			197,211
Estimated revenues 2022-2023 fiscal year	2,681,130		
Estimated expenditures 2022-2023 fiscal year	(1,635,185)		
Capital Projects	<u>(1,191,200)</u>		
Estimated FY2023 adjustment to fund balance		(145,255)	
Estimated fund balance 6/30/2023			<u><u>\$51,956</u></u>

Fund 281 - Meadow Lakes Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$842,647,910. A mill rate of 3.282 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$751,138,640	\$2,465,200	\$-	\$59,900	\$2,405,300
Sr Cit/Vet	89,436,220	293,500	293,500	-	-
Farm	-	-	-	-	-
Personal	2,073,050	6,800	-	100	6,700
Total	\$842,647,910	\$2,765,500	\$293,500	\$60,000	\$2,412,000

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$2,414,700
	311.102 Real Property-Delinquent	55,000
	311.200 Personal Property	6,700
	311.400 Penalty & Interest	22,000
	311.500 Vehicle Tax State Collec	182,630
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$2,681,130

**Fund 282 - Gold Trail Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	2,218,552	2,320,820	2,478,660
Total Expenditures	2,315,872	2,569,357	2,597,806
<hr/>			
Audit balance as of 6/30/2021			\$423,513
Estimated revenues 2021-2022 fiscal year	\$2,320,820		
Estimated expenditures 2021-2022 fiscal year	(1,420,337)		
Capital Projects	(1,149,020)		
Loan-Principal payment	<u>(278)</u>		
Estimated adjustment to fund balance		(248,815)	
Estimated fund balance 6/30/2022			174,698
Estimated revenues 2022-2023 fiscal year	2,478,660		
Estimated expenditures 2022-2023 fiscal year	(1,730,306)		
Capital Projects	(867,500)		
Loan-Principal payment	<u>(239)</u>		
Estimated FY2023 adjustment to fund balance		(119,385)	
Estimated fund balance 6/30/2023			<u><u>\$55,313</u></u>

**Fund 282 - Gold Trail Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$1,322,425,390. A mill rate of 1.871 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$1,183,015,250	\$2,213,400	\$-	\$53,700	\$2,159,700
Sr Cit/Vet	135,933,820	254,300	254,300	-	-
Farm	3,476,320	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,322,425,390	\$2,467,700	\$254,300	\$53,700	\$2,159,700

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$2,162,200
	311.102 Real Property-Delinquent	23,000
	311.400 Penalty & Interest	12,000
	311.500 Vehicle Tax State Collec	281,360
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$2,478,660

Fund 283 - Greater Talkeetna Road Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	721,795	749,360	788,590
Total Expenditures	663,955	914,094	900,234
<hr/>			
Audit balance as of 6/30/2021			\$413,772
Estimated revenues 2021-2022 fiscal year	\$749,360		
Estimated expenditures 2021-2022 fiscal year	(688,775)		
Capital Projects	<u>(225,319)</u>		
Estimated adjustment to fund balance		(164,734)	
Estimated fund balance 6/30/2022			249,038
Estimated revenues 2022-2023 fiscal year	788,590		
Estimated expenditures 2022-2023 fiscal year	(717,734)		
Capital Projects	<u>(182,500)</u>		
Estimated FY2023 adjustment to fund balance		(111,644)	
Estimated fund balance 6/30/2023			<u><u>\$137,394</u></u>

Fund 283 - Greater Talkeetna Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$267,781,850. A mill rate of 3.041 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$238,028,750	\$723,800	\$-	\$17,500	\$706,300
Sr Cit/Vet	29,668,720	90,200	90,200	-	-
Farm	-	-	-	-	-
Personal	84,380	200	-	-	200
Total	\$267,781,850	\$814,200	\$90,200	\$17,500	\$706,500

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$704,100
	311.102 Real Property-Delinquent	20,000
	311.200 Personal Property	200
	311.400 Penalty & Interest	10,000
	311.500 Vehicle Tax State Collec	54,190
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$788,590

**Fund 284 - Trapper Creek Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	252,177	274,380	292,200
Total Expenditures	276,292	406,345	292,497
<hr/>			
Audit balance as of 6/30/2021			\$183,040
Estimated revenues 2021-2022 fiscal year	\$274,380		
Estimated expenditures 2021-2022 fiscal year	(295,937)		
Capital Projects	<u>(110,408)</u>		
Estimated adjustment to fund balance		(131,965)	
Estimated fund balance 6/30/2022			51,075
Estimated revenues 2022-2023 fiscal year	292,200		
Estimated expenditures 2022-2023 fiscal year	(265,647)		
Capital Projects	<u>(26,850)</u>		
Estimated FY2023 adjustment to fund balance		(297)	
Estimated fund balance 6/30/2023			<u><u>\$50,778</u></u>

Fund 284 - Trapper Creek Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$68,957,280. A mill rate of 4.301 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$61,646,670	\$265,100	\$-	\$6,400	\$258,700
Sr Cit/Vet	7,191,400	30,900	30,900	-	-
Farm	119,210	-	-	-	-
Personal	-	-	-	-	-
Total	\$68,957,280	\$296,000	\$30,900	\$6,400	\$258,700

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$260,500
311.102	Real Property-Delinquent	10,000
311.400	Penalty & Interest	4,500
311.500	Vehicle Tax State Collec	17,100
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$292,200

**Fund 285 - Alpine Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	301,173	303,280	310,880
Total Expenditures	225,053	479,134	408,637
<hr/>			
Audit balance as of 6/30/2021			\$324,610
Estimated revenues 2021-2022 fiscal year	\$303,280		
Estimated expenditures 2021-2022 fiscal year	(343,544)		
Capital Projects	(135,590)		
Loan-Principal payment	<u>(113)</u>		
Estimated adjustment to fund balance		(175,967)	
Estimated fund balance 6/30/2022			148,643
Estimated revenues 2022-2023 fiscal year	310,880		
Estimated expenditures 2022-2023 fiscal year	(398,547)		
Capital Projects	(10,090)		
Loan-Principal payment	<u>(115)</u>		
Estimated FY2023 adjustment to fund balance		(97,872)	
Estimated fund balance 6/30/2023			<u><u>\$50,771</u></u>



Fund 285 - Alpine Road Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$101,121,690. A mill rate of 3.352 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$80,365,760	\$269,300	\$-	\$6,500	\$262,800
Sr Cit/Vet	20,544,310	68,800	68,800	-	-
Farm	211,620	-	-	-	-
Personal	-	-	-	-	-
Total	\$101,121,690	\$338,100	\$68,800	\$6,500	\$262,800

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$263,200
311.102	Real Property-Delinquent	10,000
311.400	Penalty & Interest	4,000
311.500	Vehicle Tax State Collec	33,580
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$310,880

**Fund 286 - Jimmy's Drive Road Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	6,216	15,900	15,900
Total Expenditures	-	-	-
<hr/>			
Audit balance as of 6/30/2021			\$6,216
Estimated revenues 2021-2022 fiscal year	\$15,900		
Estimated expenditures 2021-2022 fiscal year	<u>-</u>		
Estimated adjustment to fund balance		15,900	
Estimated fund balance 6/30/2022			22,116
Estimated revenues 2022-2023 fiscal year	15,900		
Estimated expenditures 2022-2023 fiscal year	<u>-</u>		
Estimated FY2023 adjustment to fund balance		15,900	
Estimated fund balance 6/30/2023			<u><u>\$38,016</u></u>



**Fund 286 - Jimmy's Drive Road Service Area
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$3,164,000. A mill rate of 5.030 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$3,164,000	\$15,900	\$-	\$-	\$15,900
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$3,164,000	\$15,900	\$-	\$-	\$15,900

311.000	General Property Taxes	
	311.100 Real Property	\$15,900
Total Estimated Revenues		\$15,900





SPECIAL SERVICE AREAS

197	290 Talkeetna Flood Control
199	292 Point Mackenzie Service Area
201	293 Talkeetna Water/Sewer
203	294 Freedom Hills Subdivision Road
204	295 Circle View/Stampede Estates
206	296 Chase Trail Service Area
207	297 Road Outside Service Areas





Fund 290 - Talkeetna Flood Control
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	32,583	53,100	59,450
Total Expenditures	440,006	43,012	49,450
<hr/>			
Audit balance as of 6/30/2021			\$(262,264)
Estimated revenues 2021-2022 fiscal year	\$53,100		
Estimated expenditures 2021-2022 fiscal year	(43,012)		
Debt Service	<u>(10,000)</u>		
Estimated adjustment to fund balance		88	
Estimated fund balance 6/30/2022			(262,176)
Estimated revenues 2022-2023 fiscal year	59,450		
Estimated expenditures 2022-2023 fiscal year	(49,450)		
Debt Service	<u>(10,000)</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$(262,176)</u></u>

**Fund 290 - Talkeetna Flood Control
Revenue Commentary**

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$43,379,130. A mill rate of 1.500 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$40,011,860	\$60,000	\$-	\$1,400	\$58,600
Sr Cit/Vet	3,367,270	5,000	5,000	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$43,379,130	\$65,000	\$5,000	\$1,400	\$58,600

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$58,700
	311.102 Real Property-Delinquent	450
	311.400 Penalty & Interest	300
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	-
Total Estimated Revenues		\$59,450



Fund 292 - Point MacKenzie Service Area
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	7,622	41,800	11,400
Total Expenditures	29,518	89,341	89,754
<hr/>			
Audit balance as of 6/30/2021			\$360,411
Estimated revenues 2021-2022 fiscal year	\$41,800		
Reduction in Tax Estimate	(31,389)		
Estimated expenditures 2021-2022 fiscal year	<u>(89,341)</u>		
Estimated adjustment to fund balance		(78,930)	
Estimated fund balance 6/30/2022			439,341
Estimated revenues 2022-2023 fiscal year	11,400		
Estimated expenditures 2022-2023 fiscal year	<u>(89,754)</u>		
Estimated FY2023 adjustment to fund balance		(78,354)	
Estimated fund balance 6/30/2023			<u><u>\$360,987</u></u>

Fund 292 - Point MacKenzie Service Area Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$1,306,900. A mill rate of 9.500 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$1,306,900	\$12,400	\$-	\$300	\$12,100
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,306,900	\$12,400	\$-	\$300	\$12,100

<u>311.000</u>	<u>General Property Taxes</u>		
	311.100 Real Property		\$11,300
	311.400 Penalty & Interest		-
<u>361.000</u>	<u>Interest</u>		
	361.100 Interest On Investments		100
Total Estimated Revenues			\$11,400



**Fund 293 - Talkeetna Water / Sewer
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	989,254	1,028,200	1,278,100
Total Expenditures	808,146	940,246	1,117,645
<hr/>			
Audit balance as of 6/30/2021			\$212,127
Estimated revenues 2021-2022 fiscal year	\$1,028,200		
Estimated expenditures 2021-2022 fiscal year	(940,246)		
Capital Projects	-		
Loan - Principal payment	(26,592)		
Estimated adjustment to fund balance		61,362	
Estimated fund balance 6/30/2022			273,489
Estimated revenues 2022-2023 fiscal year	1,278,100		
Estimated expenditures 2022-2023 fiscal year	(892,645)		
Capital Projects	(225,000)		
Loan - Principal payment	(26,670)		
Estimated FY2023 adjustment to fund balance		133,785	
Estimated fund balance 6/30/2023			<u>\$407,274</u>

**Fund 293 - Talkeetna Water / Sewer
Revenue Commentary & Schedule of Long Term Debt**

Revenue Commentary

<u>313.200</u>	<u>Sales Tax</u>		
313.200	Sales Tax		\$900,000
313.250	Sales Tax Penalty & Interest		-
<u>344.500</u>	<u>Sanitation/Sertage Fees</u>		
344.500	Water & Sewer Fees		20,000
<u>349.000</u>	<u>Water and Sewer Fees</u>		
349.100	Water Charges		190,000
349.150	Other Water Charges		-
349.500	Sewer Charges		168,000
<u>361.000</u>	<u>Interest Earnings</u>		
361.100	Interest On Investments		100
Total Estimated Revenues			\$1,278,100

Schedule of Long Term Debt

Loans	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
Arsenic Treatment	105,000	56,400	5,270	846	6,116	51,130
Water & Sewer Loan	214,000	62,600	21,400	214	21,614	41,200
Total Debt Service Requirements ⁽¹⁾		119,000	26,670	1,060	27,730	92,330

Notes:

⁽¹⁾ Loans not in repayment status: Wastewater Treatment -\$7,700,000 - No activity to date



**Fund 294 - Freedom Hills Subdivision Road
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	36	20	-
Total Expenditures	-	5,000	5,000
<hr/>			
Audit balance as of 6/30/2021			\$29,907
Estimated revenues 2021-2022 fiscal year	\$20		
Estimated expenditures 2021-2022 fiscal year	<u>(5,000)</u>		
Estimated adjustment to fund balance		(4,980)	
Estimated fund balance 6/30/2022			24,927
Estimated revenues 2022-2023 fiscal year	-		
Estimated expenditures 2022-2023 fiscal year	<u>(5,000)</u>		
Estimated FY2023 adjustment to fund balance		(5,000)	
Estimated fund balance 6/30/2023			<u><u>\$19,927</u></u>

**Fund 295 - Circle View / Stampede Estates
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	23,959	23,025	24,250
Total Expenditures	225	10,210	11,635
<hr/>			
Audit balance as of 6/30/2021			\$111,241
Estimated revenues 2021-2022 fiscal year	\$23,025		
Estimated expenditures 2021-2022 fiscal year	(10,210)		
Loan - Principal payment	<u>(6,000)</u>		
Estimated adjustment to fund balance		6,815	
Estimated fund balance 6/30/2022			118,056
Estimated revenues 2022-2023 fiscal year	24,250		
Estimated expenditures 2022-2023 fiscal year	(11,635)		
Loan - Principal payment	<u>(6,000)</u>		
Estimated FY2023 adjustment to fund balance		6,615	
Estimated fund balance 6/30/2023			<u><u>\$124,671</u></u>



Fund 295 - Circle View / Stampede Estates Revenue Commentary

The estimated 2022-2023 fiscal year assessed valuation (as of January 1, 2022) is \$11,059,610. A mill rate of 3.063 has been approved to fund the budget.

Net Tax Levy Requirement

Breakdown information between real and personal property assessed valuations and taxes:

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$7,955,710	\$24,300	\$-	\$500	\$23,800
Sr Cit/Vet	3,103,900	9,500	9,500	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$11,059,610	\$33,800	\$9,500	\$500	\$23,800

311.000	General Property Taxes	
311.100	Real Property	\$23,800
311.102	Real Property-Delinquent	100
311.400	Penalty & Interest	350
361.000	Interest	
361.100	Interest On Investments	-
Total Estimated Revenues		\$24,250

Schedule of Long Term Debt

Loan	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
Dikes	180,000	78,000	6,000	195	6,225	72,000
Total Debt Service	180,000	78,000	6,000	195	6,225	72,000

**Fund 296 - Chase Trail Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	31	-	-
Total Expenditures	-	7,088	7,088
<hr/>			
Audit balance as of 6/30/2021			\$25,527
Estimated expenditures 2021-2022 fiscal year	<u>(7,088)</u>		
Estimated adjustment to fund balance		(7,088)	
Estimated fund balance 6/30/2022			18,439
Estimated expenditures 2022-2023 fiscal year	<u>(7,088)</u>		
Estimated FY2023 adjustment to fund balance		(7,088)	
Estimated fund balance 6/30/2023			<u><u>\$11,351</u></u>



**Fund 297 - Roads Outside Service Area
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	-	-	-
Total Expenditures	-	95	-
<hr/>			
Audit balance as of 6/30/2021			\$328
Estimated revenues 2021-2022 fiscal year	\$-		
Estimated expenditures 2021-2022 fiscal year	<u>(95)</u>		
Estimated adjustment to fund balance		(95)	
Estimated fund balance 6/30/2022			233
Estimated revenues 2022-2023 fiscal year	-		
Estimated expenditures 2022-2023 fiscal year	<u>-</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$233</u></u>





EDUCATION OPERATING

211 Reconciliation of Fund Balance





**Fund 204 - Education Operating
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	281,085,771	261,418,559	258,548,743
Total Expenditures	297,916,351	261,418,559	258,548,743
<hr/>			
Audit balance as of 6/30/2021			\$-
Estimated revenues 2021-2022 fiscal year	\$261,418,559		
Estimated expenditures 2021-2022 fiscal year	<u>(261,418,559)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance at 6/30/2022			-
Estimated revenues 2022-2023 fiscal year	258,548,743		
Estimated expenditures 2022-2023 fiscal year	<u>(258,548,743)</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$-</u></u>





SOLID WASTE ENTERPRISE FUND

215 Reconciliation of Fund Balance

**216 Revenue Commentary & Schedule of Long
Term Debt**





**Fund 510 - Solid Waste Enterprise Fund
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	10,846,039	10,202,000	10,118,500
Total Expenditures	6,486,048	13,670,831	12,066,417
<hr/>			
Unrestricted Net Assets at June 30, 2021			\$8,259,095
Estimated revenues 2021-2022 fiscal year	\$10,202,000		
Estimated expenditures 2021-2022 fiscal year	<u>(12,929,172) *</u>		
Estimated fiscal year 2022 adjustment to net assets		(2,727,172)	
Estimated Unrestricted Net Assets at June 30, 2022			5,531,923
Estimated revenues 2022-2023 fiscal year	10,118,500		
Estimated expenditures 2022-2023 fiscal year	<u>(11,324,758) **</u>		
Estimated fiscal year 2023 adjustment to net assets		(1,206,258)	
Estimated Unrestricted Net Assets at June 30, 2023			\$4,325,665
Appropriated reservations, transfers, and required adjustments to fund balance:			
Future Cell Closure and Construction Costs	(1,200,000)		
Estimated Unrestricted Net Assets at June 30, 2023			<u><u>3,125,665</u></u>

*This amount does not include estimated expenditures of \$741,659 for depreciation expense as this amounts does not affect Estimated Unrestricted Net Assets at June 30, 2021. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$741,659 for depreciation expense as this amounts does not affect Estimated Unrestricted Net Assets at June 30, 2022. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

Fund 510 - Solid Waste Enterprise Fund
Revenue Commentary and Schedule of Long Term Debt

<u>344.000</u>	<u>Sanitation and Sertage Fees</u>	
344.000	Sant Fill-Returned Cchecks	\$-
344.600	Landfill User Fees	10,000,000
344.700	Finance Charge	2,500
344.800	Sale of Recyclable Materials	40,000
344.900	Hazardous Waste Fees	75,000
<u>361.000</u>	<u>Interest Earnings</u>	
361.100	Interest On Investments	1,000
<u>366.000</u>	<u>Property Sales & Uses</u>	
366.410	Gravel Sale Royalties	-
<u>391.000</u>	<u>Proceeds of GFS Disposal</u>	
391.100	Sale Of Gfa	-
Total Estimated Revenues		\$10,118,500

Schedule of Long Term Debt

ADEC Loans	Original Loan Amount	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
Landfill Expansion	995,155	330,229	53,010	4,953	57,963	277,219
Cell III Expansion	2,805,926	1,917,322	134,673	28,760	163,433	1,782,649
Cell II Closure	3,060,343	1,750,361	104,924	26,255	131,179	1,645,437
Regional Resource Recovery Facility	936,743	456,160	47,719	6,842	54,561	408,441
Total Debt Service Requirements		4,454,072	340,326	66,810	407,136	4,113,746

Note: Loans not in repayment status:

Septage Treatment-\$5,000,000
 (No activity to date).

Cell 4 Design & Construction-\$7,000,000
 (No activity to date).



PORT ENTERPRISE FUND

219	Reconciliation of Fund Balance
220	Revenue Commentary & Schedule of Long Term Debt





**Fund 520 - Port Enterprise Fund
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	2,279,077	1,060,000	866,000
Total Expenditures	2,311,961	2,823,714	1,957,621
Unrestricted Net Assets at June 30, 2021			\$(8,830,717)
Estimated revenues 2021-2022 fiscal year	\$1,060,000		
Estimated expenditures 2021-2022 fiscal year	<u>(1,707,666) *</u>		
Estimated fiscal year 2022 adjustment to net assets		(647,666)	
Estimated Unrestricted Net Assets at June 30, 2022			(9,478,383)
Estimated revenues 2022-2023 fiscal year	90,000		
Transfer from Areawide	776,000		
Estimated expenditures 2022-2023 fiscal year	<u>(841,573) **</u>		
Estimated fiscal year 2023 adjustment to net assets		24,427	
Estimated Unrestricted Net Assets at June 30, 2023			<u>\$(9,453,956)</u>

*This amount does not include estimated expenditures of \$1,116,048 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2022. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$1,116,048 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2023. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

Ordinance 15-148 loaned \$2,500,000 from the Land Management Permanent Fund for repairs. The current balance of the loan is \$2,221,894.

Fund 520 - Port Enterprise Fund
Revenue Commentary and Schedule of Long Term Debt

<u>337.100</u>	<u>Other State Revenue</u>	
	337.800 State PERS Relief	\$-
<u>341.000</u>	<u>General Government</u>	
	341.840 Port Dockage Fees	15,000
	341.841 Port Wharfage Fees	60,000
	341.842 Port Misc Fees	-
	341.844 Port Lease/Permit Fees	15,000
	341.900 Miscellaneous Fees	-
<u>367.110</u>	<u>Transfer from Areawide Fund</u>	
	367.110 Areawide	776,000
Total Estimated Revenues		\$866,000

Schedule of Long Term Debt

Port Bonds	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2023
2012 Series C*	5,770,000	1,320,000	645,000	66,000	711,000	675,000
Total Debt Service Requirements		1,320,000	645,000	66,000	711,000	675,000

* For partial refunding of the 2004 Series C Bonds.



DEBT SERVICE FUNDS

233	School Debt Service
235	USDA Fronteras Charter School
237	Fireweed Building
239	Certificates of Participation Station 5-1
241	Certificates of Participation Station 6-2
243	Certificates of Participation Station 7-3
245	Parks & Recreation Bonds
247	Non-Areawide Animal Care
249	Transportation System





Summarization of Debt Capacity, Debt Levels, and the Effects on the Operating Budget

Regarding debt capacity, in accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 1, 2022, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is \$219,460,000. Our certified assessed value as of January 1, 2022 was \$13,479,327,934. Areawide general obligation debt as of January 1, 2022 is 1.62% of assessed valuation. Our legal capacity is \$943,552,955. We are well below our legal limit.

Our debt levels as of July 1, 2022 for general obligation bonds are as follows:

General Obligation Bonds	
School Construction	\$180,955,000
Parks and Recreation	17,420,000
Transportation Systems	21,085,000
Total General Obligation Bond Debt	\$219,460,000

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2022 is as follows.

Certificates of Participation (COP's)	
Public Safety Building Station 5-1	\$4,620,000
Public Safety Building Station 6-2	3,540,000
Public Safety Building Station 7-3	4,010,000
Animal Care Facility	\$520,000

USDA Fronteras Charter School

During Fiscal Year 2016, the Borough incurred a loan through USDA. This was done on behalf of Fronteras Charter School. The Charter Schools and the School District cannot incur debt. Basically the Charter School will pay a lease payment to a trustee who in turn will pay the Debt Service. The amount outstanding as of July 1, 2022 is as follows.

Fronteras Charter School	\$6,130,694
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The fiscal impact of ongoing maintenance, insurance, repairs, etc. will be borne by Fronteras Charter School. The Matanuska-Susitna Borough School District allocates funds to Charter Schools on a set amount per pupil.

School Construction and Renovations

For School Construction and the renovations of School Facilities, the fiscal impact on the operating budget is borne by the School District. They pay all maintenance, insurance, repairs, etc. for any new school buildings constructed and/or renovated.

Parks & Recreation Bonds

For the Parks and Recreation projects, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is borne by the Areawide (General) Fund, and paid from the Community Development Department.

Transportation System Debt Service

With regards to the fiscal impact of the Transportation Systems such as ongoing maintenance, repairs, etc. is borne by the Road Service Area in which the Transportation System is located.

Station 5-1 Debt Service

For the Public Safety Building, Station 5-1, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 46% by Central Mat-Su Fire Service Area and 54% by the Areawide Fund, Ambulance Division.



Station 6-2 Debt Service

For the Public Safety Building, Station 6-2, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by the Central Mat-Su Fire Service Area.

Station 7-3

For the Public Safety Building, Station 7-3, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 100% by West Lakes Fire Service Area.

Animal Care Debt Service

For the Animal Care Facility, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid by the Nonareawide Fund, Animal Care Division.



**General Obligation Bond
Debt to Maturity**

School Construction Bonds

Purpose: For school construction and the renovations of school facilities

2007 Series A				
FYE	Principal	Interest	Debt Service	
2021	3,635,000	709,750	4,344,750	Date Issued: 3/1/2007
2022	2,730,000	528,000	3,258,000	Original Amount: \$33,505,000
2023	2,865,000	391,500	3,256,500	Maturity: 4/1/2025
2024	3,005,000	248,250	3,253,250	Interest Rate: Various
2025	1,960,000	98,000	2,058,000	
	14,195,000	1,975,500	16,170,500	

2012 Series A				
FYE	Principal	Interest	Debt Service	
2021	1,930,000	375,275	2,305,275	Date Issued: 2/23/2011
2022	4,340,000	312,550	4,652,550	Original Amount: \$91,770,000
2023	4,490,000	160,650	4,650,650	Maturity: 3/1/2032
2024		3,500	3,500	Interest Rate: Various
2025		3,500	3,500	
2026		3,500	3,500	
2027		3,500	3,500	
2028		3,500	3,500	
2029		3,500	3,500	
2030	100,000	3,500	103,500	
	10,860,000	872,975	11,732,975	

2012 Series B				
FYE	Principal	Interest	Debt Service	
2021	380,000	73,200	453,200	Date Issued: 2/23/2011
2022	400,000	58,000	458,000	Original Amount: \$8,710,000
2023	410,000	42,000	452,000	Maturity: 3/1/2024
2024	430,000	21,500	451,500	Interest Rate: Various
	1,620,000	194,700	1,814,700	

2013 Series A				
FYE	Principal	Interest	Debt Service	
2021	570,000	136,500	706,500	Date Issued: 3/5/2013
2022	590,000	113,700	703,700	Original Amount: \$13,290,000
2023	615,000	90,100	705,100	Maturity: 3/1/2033
2024	640,000	65,500	705,500	Interest Rate: Various
2025	670,000	33,500	703,500	
	3,085,000	439,300	3,524,300	

**General Obligation Bond
Debt to Maturity**

2014 Series B

FYE	Principal	Interest	Debt Service	Date Issued:	3/20/2014
2021	1,090,000	1,155,150	2,245,150	Original Amount:	\$29,400,000
2022	1,145,000	1,099,275	2,244,275	Maturity:	5/1/2024
2023	1,200,000	1,040,650	2,240,650	Interest Rate:	Various
2024	1,265,000	979,025	2,244,025		
2025	1,330,000	914,150	2,244,150		
2026	1,395,000	846,825	2,241,825		
2027	1,465,000	776,125	2,241,125		
2028	1,540,000	701,000	2,241,000		
2029	1,620,000	622,000	2,242,000		
2030	1,705,000	538,875	2,243,875		
2031	1,790,000	451,500	2,241,500		
2032	1,885,000	359,625	2,244,625		
2033	1,980,000	263,000	2,243,000		
2034	2,080,000	161,500	2,241,500		
2035	2,190,000	54,750	2,244,750		
	23,680,000	9,963,450	33,643,450		

2015 Series A

FYE	Principal	Interest	Debt Service	Date Issued:	2/12/2015
2021	2,435,000	563,350	2,998,350	Original Amount:	\$37,350,000
2022	2,550,000	441,600	2,991,600	Maturity:	2/1/2026
2023	2,680,000	314,100	2,994,100	Interest Rate:	Various
2024	2,740,000	247,100	2,987,100		
2025	2,815,000	171,750	2,986,750		
2026	2,910,000	87,300	2,997,300		
	16,130,000	1,825,200	17,955,200		

2015 Series B

FYE	Principal	Interest	Debt Service	Date Issued:	3/18/2015
2021	2,160,000	2,167,900	4,327,900	Original Amount:	\$55,195,000
2022	2,270,000	2,057,150	4,327,150	Maturity:	11/1/2034
2023	2,390,000	1,940,650	4,330,650	Interest Rate:	Various
2024	2,510,000	1,818,150	4,328,150		
2025	2,615,000	1,716,175	4,331,175		
2026	2,705,000	1,622,850	4,327,850		
2027	2,830,000	1,498,000	4,328,000		
2028	2,975,000	1,352,875	4,327,875		
2029	3,130,000	1,200,250	4,330,250		
2030	3,290,000	1,039,750	4,329,750		
2031	3,455,000	871,125	4,326,125		
2032	3,635,000	693,875	4,328,875		
2033	3,820,000	507,500	4,327,500		
2034	4,015,000	311,625	4,326,625		
2035	4,225,000	105,625	4,330,625		
	46,025,000	18,903,500	64,928,500		



**General Obligation Bond
Debt to Maturity**

2016 Series A					
FYE	Principal	Interest	Debt Service	Date Issued:	3/15/2015
2021	910,000	1,345,450	225,540	Original Amount:	\$31,690,000
2022	2,610,000	1,257,450	3,867,450	Maturity:	6/30/2031
2023	2,745,000	1,123,575	3,868,575	Interest Rate:	Various
2024	2,885,000	982,825	3,867,825		
2025	3,025,000	835,075	3,860,075		
2026	3,185,000	679,825	3,864,825		
2027	3,305,000	558,888	3,863,888		
2028	3,395,000	466,650	3,861,650		
2029	3,525,000	345,225	3,870,225		
2030	3,670,000	192,150	3,862,150		
2031	2,435,000	54,788	2,489,788		
	31,690,000	7,841,900	37,501,990		

2019 Series A					
FYE	Principal	Interest	Debt Service	Date Issued:	12/17/2019
2021		1,623,896	1,623,896	Original Amount:	\$63,415,000
2022		1,623,896	1,623,896	Maturity:	3/1/2033
2023	1,000,000	1,623,896	2,623,896	Interest Rate:	Various
2024	5,670,000	1,603,736	7,273,736		
2025	5,790,000	1,482,624	7,272,624		
2026	6,630,000	1,350,439	7,980,439		
2027	6,785,000	1,193,772	7,978,772		
2028	6,955,000	1,025,979	7,980,979		
2029	7,130,000	847,027	7,977,027		
2030	7,215,000	658,581	7,873,581		
2031	7,515,000	464,281	7,979,281		
2032	7,725,000	254,387	7,979,387		
2033	1,000,000	30,130	1,030,130		
	63,415,000	13,782,640	77,197,640		

School Construction Bonds Summary – Fiscal Year 2023						
Series	Amount Issued	Balance 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2023
2007A	\$33,505,000	7,830,000	2,865,000	391,500	3,256,500	4,965,000
2012A	\$91,770,000	4,590,000	4,490,000	160,650	4,650,650	100,000
2012B	\$8,710,000	840,000	410,000	42,000	452,000	430,000
2013A	\$13,290,000	1,925,000	615,000	90,100	705,100	1,310,000
2014B	\$29,400,000	21,445,000	1,200,000	1,040,650	2,240,650	20,245,000
2015A	\$37,350,000	11,145,000	2,680,000	314,100	2,994,100	8,465,000
2015B	\$55,195,000	41,595,000	2,390,000	1,940,650	4,330,650	39,205,000
2016A	\$31,690,000	28,170,000	2,745,000	1,123,575	3,868,575	25,425,000
2019A	\$63,415,000	63,415,000	1,000,000	1,623,896	2,623,896	62,415,000
	\$364,325,000	180,955,000	18,395,000	6,727,121	25,122,121	162,560,000

**General Obligation Bond
Debt to Maturity**

Parks and Recreation Bonds

Purpose: For the parks and recreation projects, ongoing maintenance, insurance, repairs etc.

2017 Series A				
FYE	Principal	Interest	Debt Service	
2021	780,000	942,700	1,722,700	Date Issued: 3/2/2017
2022	810,000	911,500	1,721,500	Original Amount: \$21,200,000
2023	850,000	871,000	1,721,000	Maturity: 3/1/2037
2024	895,000	828,500	1,723,500	Interest Rate: Various
2025	940,000	783,750	1,723,750	
2026	775,000	736,750	1,511,750	
2027	1,035,000	698,000	1,733,000	
2028	1,090,000	646,250	1,736,250	
2029	1,140,000	591,750	1,731,750	
2030	1,200,000	534,750	1,734,750	
2031	1,260,000	474,750	1,734,750	
2032	1,320,000	411,750	1,731,750	
2033	1,390,000	345,750	1,735,750	
2034	1,455,000	276,250	1,731,250	
2035	1,280,000	203,500	1,483,500	
2036	1,355,000	139,500	1,494,500	
2037	1,435,000	71,750	1,506,750	
	19,010,000	9,468,200	28,478,200	

Parks & Recreation Bonds Summary – Fiscal Year 2023						
Series	Amount Issued	Balance 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2023
2017A	\$21,200,000	17,420,000	850,000	871,000	1,721,000	16,570,000
	\$21,200,000	17,420,000	850,000	871,000	1,721,000	16,570,000



**General Obligation Bond
Debt to Maturity**

Transportation Bonds

Purpose: For the ongoing maintenance, repairs, etc. borne by the Road Service Area in which the Transportation System is located.

2012 Series D				
FYE	Principal	Interest	Debt Service	
2021	510,000	66,575	576,575	Date Issued: 11/28/2012
2022	530,000	46,175	576,175	Original Amount: \$11,175,000
2023	555,000	24,975	579,975	Maturity: 4/1/2032
	1,595,000	137,725	1,732,725	Interest Rate: Various

2014 Series A				
FYE	Principal	Interest	Debt Service	
2021	720,000	662,781	1,382,781	Date Issued: 1/7/2014
2022	755,000	631,306	1,386,306	Original Amount: \$17,840,000
2023	790,000	592,681	1,382,681	Maturity: 4/1/2032
2024	830,000	552,831	1,382,831	Interest Rate: Various
2025	870,000	514,028	1,384,028	
2026	910,000	473,975	1,383,975	
2027	955,000	428,750	1,383,750	
2028	1,005,000	379,750	1,384,750	
2029	1,055,000	328,250	1,383,250	
2030	1,110,000	274,125	1,384,125	
2031	1,165,000	219,125	1,384,125	
2032	1,225,000	161,250	1,386,250	
2033	1,285,000	98,500	1,383,500	
2034	1,350,000	33,188	1,383,188	
	14,025,000	5,350,540	19,375,540	

2019 Series B				
FYE	Principal	Interest	Debt Service	
2021		174,334	174,334	Date Issued: 12/17/2019
2022		174,334	174,334	Original Amount: \$6,845,000
2023	100,000	174,334	274,334	Maturity: 3/1/2032
2024	680,000	172,318	852,318	Interest Rate: Various
2025	695,000	157,793	852,793	
2026	710,000	141,926	851,926	
2027	730,000	125,149	855,149	
2028	745,000	107,096	852,096	
2029	765,000	87,927	852,927	
2030	790,000	67,708	857,708	
2031	805,000	46,433	851,433	
2032	825,000	23,950	848,950	
	6,845,000	1,453,302	8,298,302	

**General Obligation Bond
Debt to Maturity**

2015 Series C					
FYE	Principal	Interest	Debt Service	Date Issued:	3/18/2015
2021	65,000	42,744	107,744	Original Amount:	\$1,560,000
2022	70,000	40,044	110,044	Maturity:	11/1/2034
2023	70,000	37,944	107,944	Interest Rate:	Various
2024	70,000	35,844	105,844		
2025	75,000	32,944	107,944		
2026	80,000	29,844	109,844		
2027	80,000	26,644	106,644		
2028	85,000	23,769	108,769		
2029	85,000	21,219	106,219		
2030	90,000	18,481	108,481		
2031	95,000	15,475	110,475		
2032	95,000	12,328	107,328		
2033	100,000	9,038	109,038		
2034	105,000	5,513	110,513		
2035	105,000	1,838	106,838		
	1,060,000	346,318	1,406,318		

Transportation Bonds Summary – Fiscal Year 2023						
Series	Amount Issued	Balance 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2023
2012D	\$11,175,000	555,000	555,000	66,575	576,175	555,000
2014A	\$17,840,000	12,550,000	790,000	592,681	1,386,306	12,550,000
2015C	\$1,560,000	1,135,000	70,000	37,944	110,044	1,135,000
2019B	\$6,845,000	6,845,000	100,000	174,334	174,334	6,845,000
	\$37,420,000	21,085,000	1,515,000	871,534	2,246,859	21,085,000



Certificates of Participation Debt to Maturity

Certificates of Participation

Station 5-1 Debt Service

Purpose: For the Public Safety Building, Station 5-1, for the ongoing maintenance, insurance, repairs, etc. paid 46% by Central Mat-Su Fire Service Area and 54% by the Areawide Fund, Ambulance Division.

2013 COPs				
FYE	Principal	Interest	Debt Service	
2021	540,000	219,788	759,788	Date Issued: 10/1/2013
2022	560,000	200,150	760,150	Original Amount: \$8,585,000
2023	580,000	180,250	760,250	Maturity: 10/1/2028
2024	605,000	159,450	764,450	Interest Rate: Various
2025	630,000	131,600	761,600	
2026	660,000	102,650	762,650	
2027	685,000	75,750	760,750	
2028	715,000	46,856	761,856	
2029	745,000	15,831	760,831	
	5,720,000	1,132,325	6,852,325	

Station 6-2

Purpose: For the Public Safety Building, Station 6-2, for the ongoing maintenance, insurance, repairs, etc. paid by the Central Mat-Su Fire Service Area

2016B COPs				
FYE	Principal	Interest	Debt Service	
2021	290,000	206,750	496,750	Date Issued: 12/15/2016
2022	305,000	192,250	497,250	Original Amount: \$5,000,000
2023	320,000	177,000	497,000	Maturity: -
2024	340,000	161,000	501,000	Interest Rate: Various
2025	355,000	144,000	499,000	
2026	370,000	126,250	496,250	
2027	390,000	107,750	497,750	
2028	410,000	88,250	498,250	
2029	430,000	67,750	497,750	
2030	450,000	46,250	496,250	
2031	475,000	23,750	498,750	
	4,135,000	1,341,000	5,476,000	

**Certificates of Participation
Debt to Maturity**

Station 7-3

Purpose: For the Public Safety Building, Station 7-3, for the ongoing maintenance, insurance, repairs, etc. paid 100% by West Lakes Fire Service Area.

2016A COPs				
FYE	Principal	Interest	Debt Service	
2021	335,000	227,900	562,900	Date Issued: 12/15/2016
2022	350,000	214,500	564,500	Original Amount: \$5,700,000
2023	365,000	200,500	565,500	Maturity: -
2024	380,000	182,250	562,250	Interest Rate: Various
2025	400,000	163,250	563,250	
2026	420,000	143,250	563,250	
2027	440,000	122,250	562,250	
2028	465,000	100,250	565,250	
2029	490,000	77,000	567,000	
2030	510,000	52,500	562,500	
2031	540,000	27,000	567,000	
	4,695,000	1,510,650	6,205,650	

Animal Care Debt Service

Purpose: For the Animal Care Facility for the ongoing maintenance, insurance, repairs, etc. is paid by the Nonareawide Fund, Animal Care Division

2016C COPs				
FYE	Principal	Interest	Debt Service	
2021	465,000	74,000	539,000	Date Issued: 12/15/2016
2022	495,000	50,750	545,750	Original Amount: \$2,405,000
2023	520,000	26,000	546,000	Maturity: -
	1,480,000	150,750	1,630,750	Interest Rate: Various



**Fund 300 - School Debt Service
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	34,192,655	28,446,020	20,813,432
Total Expenditures	22,863,408	24,126,621	25,122,121
<hr/>			
Audit balance as of 6/30/2021			\$14,989,290
Estimated revenues 2021-2022 fiscal year	\$28,446,020		
Estimated expenditures 2021-2022 fiscal year	<u>(24,126,621)</u>		
Estimated FY2022 adjustment to fund balance		4,319,399	
Estimated fund balance at 6/30/2022			19,308,689
Estimated revenues 2022-2023 fiscal year	20,813,432		
Estimated expenditures 2022-2023 fiscal year	<u>(25,122,121)</u>		
Estimated FY2023 adjustment to fund balance		(4,308,689)	
Estimated fund balance 6/30/2023			<u><u>\$15,000,000</u></u>

Fund 300 - School Debt Service

Revenue Detail: Fund 300

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Interest Earnings	\$8,269	\$150	\$150
Other Revenue Sources	20,414	-	-
Transfer From Other Funds	34,163,972	28,445,870	20,813,282
Total Revenues	\$34,192,655	\$28,446,020	\$20,813,432

Schedule of Long Term Debt: Fund 300

School Construction Bonds	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
2007 Series A ⁽¹⁾	33,505,000	7,830,000	2,865,000	391,500	3,256,500	4,965,000
2011 Series A	33,785,000	-	-	-	-	-
2012 Series A	91,770,000	4,590,000	4,490,000	160,650	4,650,650	100,000
2012 SeriesB ⁽²⁾	8,710,000	840,000	410,000	42,000	452,000	430,000
2013 Series A	13,290,000	1,925,000	615,000	90,100	705,100	1,310,000
2014 Series B	29,400,000	21,445,000	1,200,000	1,040,650	2,240,650	20,245,000
2015 Series A ⁽³⁾	37,350,000	11,145,000	2,680,000	314,100	2,994,100	8,465,000
2015 Series B	55,195,000	41,595,000	2,390,000	1,940,650	4,330,650	39,205,000
2016 Series A ⁽⁴⁾	31,690,000	28,170,000	2,745,000	1,123,575	3,868,575	25,425,000
2019 Series A ⁽⁵⁾	63,415,000	63,415,000	1,000,000	1,623,896	2,623,896	62,415,000
Total Debt Service Requirements	398,110,000	180,955,000	18,395,000	6,727,121	25,122,121	162,560,000

⁽¹⁾ Includes the refunding of the 1998 Series A Bonds, 2001 Series A Bonds, 2004 Series A Bonds, 2004 Series B Bonds and 2005 Series B Bonds.

⁽²⁾ Includes the partial refunding of the 2004 Series A Bonds, 2004 Series B Bonds and the 2005 Series A Bonds.

⁽³⁾ Includes the partial refunding of the 2004 Series D Bonds, 2006 Series A Bonds and the 2006 Series B Bonds.

⁽⁴⁾ Includes the partial refunding of the 2009 Series A Bonds and the 2011 Series A Bonds.

⁽⁵⁾ Includes the partial refunding of the 2012 Series A Bonds and the 2013 Series A Bonds.



Fund 301 - USDA Fronteras Charter School
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	393,300	393,300	393,300
Total Expenditures	393,300	393,300	393,300
<hr/>			
Audit balance as of 6/30/2021			\$-
Estimated revenues 2021-2022 fiscal year	\$393,300		
Estimated expenditures 2021-2022 fiscal year	<u>(393,300)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance at 6/30/2022			-
Estimated revenues 2022-2023 fiscal year	393,300		
Estimated expenditures 2022-2023 fiscal year	<u>(393,300)</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$-</u></u>

Fund 301 - USDA Fronteras Charter School

Revenue Detail: Fund 301

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
General Government	\$393,300	\$393,300	\$393,300
Total Revenues	\$393,300	\$393,300	\$393,300

Schedule of Long Term Debt: Fund 301

School Construction Bonds	Amount Borrowed	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
USDA	6,900,000	6,130,694	173,933	219,367	393,300	5,956,761
Total Debt Service Requirements		6,130,694	173,933	219,367	393,300	5,956,761



**Fund 302 - Fireweed Building
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	67,178	50	-
Total Expenditures	59,810	-	-
<hr/>			
Audit balance as of 6/30/2021			\$7,318
Estimated revenues 2021-2022 fiscal year	\$50		
Estimated expenditures 2021-2022 fiscal year	-		
Fund Closed Out	<u>(7,368)</u>		
Estimated FY2022 adjustment to fund balance		(7,318)	
Estimated fund balance at 6/30/2022			-
Estimated revenues 2022-2023 fiscal year	-		
Estimated expenditures 2022-2023 fiscal year	<u>-</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$-</u></u>

Fund 302 - Fireweed Building

Revenue Detail: Fund 302

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Interest Earnings	\$4	\$-	\$-
Transfer From Other Funds	67,174	50	-
Total Revenues	\$67,178	\$50	\$-



**Fund 316 - Station 5-1 Certificates of Participation
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	760,094	543,150	760,350
Total Expenditures	759,788	760,150	760,250
<hr/>			
Audit balance as of 6/30/2021			\$978,668
Estimated revenues 2021-2022 fiscal year	\$543,150		
Estimated expenditures 2021-2022 fiscal year	<u>(760,150)</u>		
Estimated FY2022 adjustment to fund balance		(217,000)	
Estimated fund balance at 6/30/2022			761,668
Estimated revenues 2022-2023 fiscal year	760,350		
Estimated expenditures 2022-2023 fiscal year	<u>(760,250)</u>		
Estimated FY2023 adjustment to fund balance		100	
Estimated fund balance 6/30/2023			<u><u>\$761,768</u></u>

Fund 316 - Station 5-1 Certificates of Participation

Revenue Detail: Fund 316

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Interest Earnings	\$305	\$3,000	\$100
Transfer From Other Funds	759,789	540,150	760,250
Total Revenues	\$760,094	\$543,150	\$760,350

Schedule of Long Term Debt: Fund 316

Certificates of Participation	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
COP'S - 2013	8,585,000	4,620,000	580,000	180,250	760,250	4,040,000
Total Debt Service Requirements		4,620,000	580,000	180,250	760,250	4,040,000



**Fund 318 - Station 6-2 Certificates of Participation
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	5,724	2,500	-
Total Expenditures	496,750	497,250	497,000
<hr/>			
Audit balance as of 6/30/2021			\$5,000,798
Estimated revenues 2021-2022 fiscal year	\$2,500		
Estimated expenditures 2021-2022 fiscal year	<u>(497,250)</u>		
Estimated FY2022 adjustment to fund balance		(494,750)	
Estimated fund balance at 6/30/2022			4,506,048
Estimated revenues 2022-2023 fiscal year	-		
Estimated expenditures 2022-2023 fiscal year	<u>(497,000)</u>		
Estimated FY2023 adjustment to fund balance		(497,000)	
Estimated fund balance 6/30/2023			<u><u>\$4,009,048</u></u>

Fund 318 - Station 6-2 Certificates of Participation

Revenue Detail: Fund 318

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Interest Earnings	\$5,724	\$2,500	\$-
Total Revenues	\$5,724	\$2,500	\$-

Schedule of Long Term Debt: Fund 318

Certificates of Participation	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
COP'S - 2016B	5,000,000	3,540,000	320,000	177,000	497,000	3,220,000
Total Debt Service Requirements		3,540,000	320,000	177,000	497,000	3,220,000



**Fund 319 - Station 7-3 Certificates of Participation
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	562,900	373,600	565,500
Total Expenditures	562,900	564,500	565,500
<hr/>			
Audit balance as of 6/30/2021			\$952,303
Estimated revenues 2021-2022 fiscal year	\$373,600		
Estimated expenditures 2021-2022 fiscal year	<u>(564,500)</u>		
Estimated FY2022 adjustment to fund balance		(190,900)	
Estimated fund balance at 6/30/2022			761,403
Estimated revenues 2022-2023 fiscal year	565,500		
Estimated expenditures 2022-2023 fiscal year	<u>(565,500)</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$761,403</u></u>

Fund 319 - Station 7-3 Certificates of Participation**Revenue Detail: Fund 319**

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Transfer From Other Funds	\$562,900	\$373,600	\$565,500
Total Revenues	\$562,900	\$373,600	\$565,500

*Total debt and project includes the Fleet Maintenance Facility.

Schedule of Long Term Debt: Fund 319

Certificates of Participation	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
COP'S - 2016A	5,700,000	4,010,000	365,000	200,500	565,500	3,645,000
Total Debt Service Requirements		4,010,000	365,000	200,500	565,500	3,645,000



Fund 320 - Parks and Recreation Bonds
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	2,065,784	1,721,500	1,721,100
Total Expenditures	2,064,763	1,721,500	1,721,000
<hr/>			
Audit balance as of 6/30/2021			\$851,629
Estimated revenues 2021-2022 fiscal year	\$1,721,500		
Estimated expenditures 2021-2022 fiscal year	<u>(1,721,500)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance at 6/30/2022			851,629
Estimated revenues 2022-2023 fiscal year	1,721,100		
Estimated expenditures 2022-2023 fiscal year	<u>(1,721,000)</u>		
Estimated FY2023 adjustment to fund balance		100	
Estimated fund balance 6/30/2023			<u><u>\$851,729</u></u>

Fund 320 - Parks and Recreation Bonds

Revenue Detail: Fund 320

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Interest Earnings	\$1,021	\$-	\$100
Transfer From Other Funds	2,064,763	1,721,500	1,721,000
Total Revenues	\$2,065,784	\$1,721,500	\$1,721,100

Schedule of Long Term Debt: Fund 320

General Obligation Bonds	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
2017 Series A	21,200,000	17,420,000	85,000	871,000	956,000	17,335,000
Total Debt Service Requirements		17,420,000	85,000	871,000	956,000	17,335,000

* This includes the partial refunding of the 2001 Series B Bonds.



Fund 325 - Nonareawide A/C
Reconciliation of Fund Balance

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	539,098	493,909	2,000
Total Expenditures	539,000	545,750	546,000
<hr/>			
Audit balance as of 6/30/2021			\$598,940
Estimated revenues 2021-2022 fiscal year	\$493,909		
Estimated expenditures 2021-2022 fiscal year	<u>(545,750)</u>		
Estimated FY2022 adjustment to fund balance		(51,841)	
Estimated fund balance at 6/30/2022			547,099
Estimated revenues 2022-2023 fiscal year	2,000		
Estimated expenditures 2022-2023 fiscal year	<u>(546,000)</u>		
Estimated FY2023 adjustment to fund balance		(544,000)	
Estimated fund balance 6/30/2023			<u><u>\$3,099</u></u>

Fund 325 - Nonareawide A/C

Revenue Detail: Fund 325

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Interest Earnings	\$98	\$3,000	\$-
Transfer From Other Funds	539,000	490,909	2,000
Total Revenues	\$539,098	\$493,909	\$2,000

Schedule of Long Term Debt: Fund 325

Certificates of Participation	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
COP's - 2016C*	2,405,000	520,000	520,000	26,000	546,000	-
Total Debt Service Requirements		520,000	520,000	26,000	546,000	-

* For partial refunding of the 2008 Certificates of Participation.



**Fund 330 - Transportation System Bonds
Reconciliation of Fund Balance**

	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Total Revenues	2,242,429	2,246,859	2,344,934
Total Expenditures	2,241,434	2,246,859	2,344,934
<hr/>			
Audit balance as of 6/30/2021			\$830,162
Estimated revenues 2021-2022 fiscal year	\$2,246,859		
Estimated expenditures 2021-2022 fiscal year	<u>(2,246,859)</u>		
Estimated FY2022 adjustment to fund balance		-	
Estimated fund balance at 6/30/2022			830,162
Estimated revenues 2022-2023 fiscal year	2,344,934		
Estimated expenditures 2022-2023 fiscal year	<u>(2,344,934)</u>		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance 6/30/2023			<u><u>\$830,162</u></u>

Fund 330 - Transportation System Bonds

Revenue Detail: Fund 330

Classification	2020-2021 Actual	2021-2022 Amended	2022-2023 Approved
Interest Earnings	\$995	\$-	\$-
Transfer From Other Funds	2,241,434	2,246,859	2,344,934
Total Revenues	\$2,242,429	\$2,246,859	\$2,344,934

Schedule of Long Term Debt: Fund 330

General Obligation Bonds	Amount Issued	Balance at 7/1/2022	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2023
2012 Series D	11,175,000	555,000	555,000	24,975	579,975	-
2014 Series A	17,840,000	12,550,000	790,000	592,681	1,382,681	11,760,000
2015 Series C	1,560,000	1,135,000	70,000	37,944	107,944	1,065,000
2019 Series B ⁽¹⁾	6,845,000	6,845,000	100,000	174,334	274,334	6,745,000
Total Debt Service Requirements	37,420,000	21,085,000	1,515,000	829,934	2,344,934	19,570,000

⁽¹⁾ Includes the partial refunding of the 2012 Series D Bonds.



CAPITAL PROJECTS





Capital Improvement Plan - Approved FY23 Overview

2023 Capital Budget by Department and by Funding Source

AREAWIDE

Administration - DSJ Building	300,000
Areawide Ambulance Division	605,000
Borough Fleet Vehicles	160,000
Community Development	105,000
Grants/Pass Throughs	1,600,000
Information Technology	723,000
Motor Vehicle Tax Projects	598,030
Parks & Outdoor Recreation Improvements	185,000
Parks & Outdoor Recreation Improvements AW	300,000
Public Works AW	9,450,208
Rescue	235,000
Telecommunications	150,000
Tourism Infrastructure	150,000

AREAWIDE FUNDING TOTAL: \$14,561,238

NONAREAWIDE

Animal Care & Regulation	675,000
Community Development - Libraries	112,000
Public Works NAW	25,000

NONAREAWIDE FUNDING TOTAL: \$812,000

SERVICE AREAS

Butte Fire Service Area	100,000
Caswell Fire Service Area	40,000
Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area	3,985,000
DES/Fleet Maintenance	100,000
Palmer Fire Service Area (Greater)	1,445,000
Road Service Area Equipment	300,000
Road Service Area Vehicles	92,000
Sutton Fire Service Area	130,000
Talkeetna Fire Service Area	215,000
Talkeetna Sewer & Water Systems	225,000
West Lakes Fire Service Area	475,000
Willow Fire Service Area	190,000
Road Service Areas	9,891,434

SERVICE AREAS FUNDING TOTAL: \$17,188,434

ENTERPRISE FUNDS

Public Works / Solid Waste	2,586,000
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ENTERPRISE FUND FUNDING TOTAL: \$2,586,000

LAND MANAGEMENT

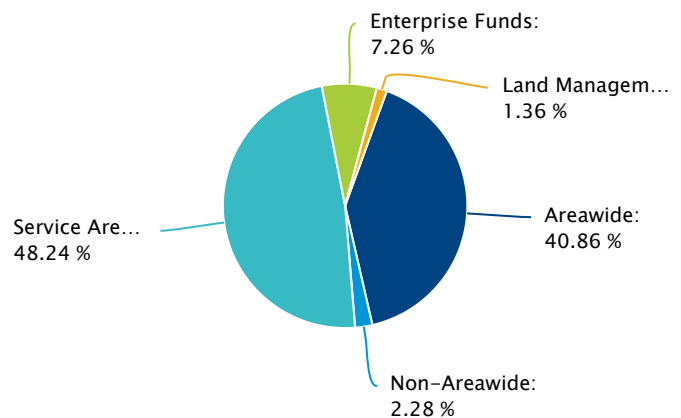
Land & Resource Management	485,000
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LAND MANAGEMENT FUNDING TOTAL: \$485,000

2023 Capital Budget by Funding Source

Areawide	14,561,238
Non-Areawide	812,000
Service Areas	17,188,434
Enterprise Funds	2,586,000
Land Management	485,000
TOTAL FY23 CIP	\$35,632,672

Capital Budget by Funding Source



AREAWIDE - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

		Fiscal Year 2023		
	FIM	Department Request	Manager Proposed	Assembly Approved
ADMINISTRATION - DSJ BUILDING				
DSJ Flooring Repair and Replacement	Degraded	250,000	250,000	250,000
Facility Energy Saving Improvements AW	Critical	50,000	50,000	50,000
	Total	\$ 300,000	\$ 300,000	\$ 300,000
AREAWIDE AMBULANCE DIVISION				
Ambulance Replacement/Remount and Refurbishment (Two)	Critical	335,000	335,000	335,000
Medical Response Kits for Fire and Rescue Apparatus	Critical	75,000	75,000	75,000
New Command Vehicles (Two)	Critical	120,000	120,000	120,000
Remodel Ambulance Station 7-9	Critical	75,000	75,000	75,000
	Total	\$ 605,000	\$ 605,000	\$ 605,000
BOROUGH FLEET VEHICLES				
Pickup 4x4 - Replace Vehicle #114	Critical	40,000	40,000	40,000
Pickup 4x4 - Replace Vehicle #115	Critical	40,000	40,000	40,000
Pickup W/Extended Cab, Utility Work Box 4x4	Critical	80,000	80,000	80,000
	Total	\$ 160,000	\$ 160,000	\$ 160,000
COMMUNITY DEVELOPMENT				
Sawyer Crew	Critical	105,000	105,000	105,000
	Total	\$ 105,000	\$ 105,000	\$ 105,000
GRANTS/PASS THROUGHs				
City of Wasilla Planning Grant	Critical	100,000	100,000	100,000
Grant Match for Fish Passage Projects	Critical	500,000	500,000	500,000
GWCC MSB Tourism Support	Critical	100,000	100,000	100,000
Human Services Community Matching Grant	Critical	150,000	150,000	150,000
MSCVB (Mat-Su Convention & Visitors Bureau)	Critical	750,000	750,000	750,000
	Total	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
INFORMATION TECHNOLOGY				
Aerial Imagery and LiDAR	Degraded	250,000	250,000	250,000
CAMA Govern to OpenForms 6.1 Upgrade	Degraded	-	-	-
eCommerce	Critical	150,000	150,000	150,000
Firewall Replacement	Critical	200,000	200,000	200,000
iasWorld Tax Subscription	Degraded	-	-	-
Network Infrastructure Refresh	Critical	23,000	23,000	23,000
Workstation Life Cycle Replacements	Critical	100,000	100,000	100,000
	Total	\$ 723,000	\$ 723,000	\$ 723,000



		Fiscal Year 2023		
	FIM	Department Request	Manager Proposed	Assembly Approved
MOTOR VEHICLE TAX PROJECTS				
Bridge and Railroad Crossing Major Maintenance and Repair (50% Match RSA Construction/50% Match Dust Control)	Critical	598,030	598,030	598,030
	Total	\$ 598,030	\$ 598,030	\$ 598,030
PARKS & OUTDOOR RECREATION IMPROVEMENTS				
Alcantra Field #4 Repair	Critical	50,000	50,000	50,000
Electronic Fee Station - Government Peak Recreational Area (GPRA)	Critical	15,000	15,000	15,000
Sunshine Creek Road Completion	Critical	120,000	120,000	120,000
	Total	\$ 185,000	\$ 185,000	\$ 185,000
PARKS & OUTDOOR RECREATION IMPROVEMENTS AW				
Skeetawk Ski Area Development - Grant AW	Critical	250,000	250,000	300,000
	Total	\$ 250,000	\$ 250,000	\$ 300,000
PUBLIC WORKS AW				
2021 Transportation Package	Critical	5,000,000	5,000,000	8,260,208
Generator for Warm Storage Building (50/50 split between Community Development/Parks & Outdoor Recreation, Fund 100, and TSW, Fund 293)	Critical	90,000	90,000	90,000
GPRA Overflow Parking Lot for Safety	Critical	850,000	850,000	850,000
Seismic Resiliency Improvements	Critical	250,000	250,000	250,000
	Total	\$ 6,190,000	\$ 6,190,000	\$ 9,450,208
RESCUE				
Floating Dive Platform	Critical	85,000	85,000	85,000
Hazardous Materials Response and Tow Vehicle	Degraded	-	-	-
New Airboat and Trailer	Degraded	-	-	-
Rescue Tool Modernizations and Replacements	Critical	150,000	150,000	150,000
Rescue Vehicle Replacement	Degraded	-	-	-
	Total	\$ 235,000	\$ 235,000	\$ 235,000
TELECOMMUNICATIONS				
Emergency Communications	Critical	150,000	150,000	150,000
	Total	\$ 150,000	\$ 150,000	\$ 150,000
TOURISM INFRASTRUCTURE				
Improvements to Crevasse Moraine Rec Area	Degraded	-	-	-
Winter Trail Grooming	Critical	150,000	150,000	150,000
	Total	\$ 150,000	\$ 150,000	\$ 150,000

AREAWIDE – APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

DSJ FLOORING REPAIR AND REPLACEMENT

Administration - DSJ Building

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 250,000	\$ 250,000	\$ -	\$ -

This project includes several different areas and types that will be more efficient and cost effective to combine as one project. The handicap entrance area to the gym is cracked and peeling off the floor base already causing a safety issue which will continue to get worse and looks very rundown. The gym floor needs to be repaired or replaced, the rubber tiles are cracked, and holes are forming over the entire floor. The main entryway carpet never comes clean because it is saturated with sand and salt and needs to be replaced with an indoor/outdoor carpet.

FACILITY ENERGY SAVING IMPROVEMENTS AW

Administration - DSJ Building

Type Continuous
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 50,000	\$ 50,000	\$ 50,000	\$ -

This project will facilitate energy saving improvements within Borough buildings.

AMBULANCE REPLACEMENT/REMOUNT AND REFURBISHMENT (TWO)

Areawide Ambulance Division

Type Replacement
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 335,000	\$ 335,000	\$ 335,000	\$ -

A conservatively based industry standard for ambulance replacement suggests the following guidelines: Ambulances greater than 5 years old, or Ambulances with greater than 130,000 miles, or Poor maintenance history. With an effective fleet rotation and preventative maintenance schedule, we expect to realize longer service life and greatly reduced maintenance costs to maintain our fleet. In order to ensure a healthy fleet and continue to realize the benefits of a properly maintained fleet, this year's request is for two remounts.

MEDICAL RESPONSE KITS FOR FIRE AND RESCUE APPARATUS

Areawide Ambulance Division

Type New Project
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 75,000	\$ 75,000	\$ -	\$ -

Medical responses currently account for over 60% of DES Fire Departments' total run volume and these calls have increased each year. DES is working to better cross train and equip fire and rescue responders for medical emergencies. This project will allow for placing a comprehensive medical response bag on most fire and rescue initial response vehicles. This is necessary for fire and rescue to continue the increased response and expectations of the public.



NEW COMMAND VEHICLES (TWO)

Areawide Ambulance Division

Type New Project
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 120,000	\$ 120,000	\$ -	\$ -

EMS, by the nature of our response area and mission, are on the road constantly. Currently seven of our support/command vehicles have in excess of 100,000 miles. Of those, two have greater than 150,000 and four are over 115,000 miles. Due to delays in the supply chains, we have not been able to maintain our regular replacement schedule, and our in-service support vehicles are accruing significant mileage. We are utilizing these vehicles for emergency response to ill or injured patients and in a support role of that mission in all areas of the Borough. This project will include all related equipment as needed for their role such as radios, lighting, decals, narcotic maintenance systems, moose guards, etc.

REMODEL AMBULANCE STATION 7-9

Areawide Ambulance Division

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 75,000	\$ 75,000	\$ -	\$ -

Station 7-9 is in poor material condition and its design is not compatible with the current needs of the agency. The marked increase of call volume has resulted in the operational deployment of a second full-time crew at the station. The station needs material improvements and renovations to its design to adequately support the housing needs of the crews. Renovating the living quarters and improving the station design will also result in improved response times and safer working conditions. Remodel would include the addition of separate sleeping areas, modifications and upgrades to the bathrooms and kitchen areas (to include all cabinetry, fixtures, and appliances), modifications to bring the building up to code, and other areas of upgrade such as paint, lighting, and carpet.

PICKUP 4X4 - REPLACE VEHICLE #114

Borough Fleet Vehicles

Type Replacement
Category Equipment
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 40,000	\$ 40,000	\$ -	\$ -

This vehicle is for fleet and includes all necessary safety, operational equipment, and accessories as required. This will replace vehicle #114, a 22-year-old, 2001 Chevy K1500 4x4 with 140,000 miles. This truck is no longer cost effective to maintain.

PICKUP 4X4 - REPLACE VEHICLE #115

Borough Fleet Vehicles

Type Replacement
Category Equipment
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 40,000	\$ 40,000	\$ -	\$ -

This vehicle is for fleet and includes all necessary safety, operational equipment, and accessories as required. This will replace vehicle #115, a 22-year-old, 2001 Chevy K1500 4x4 with 87,039 miles. This truck is out of service due to engine and drivetrain system failures.

PICKUP W/EXTENDED CAB, UTILITY WORK BOX 4X4

Borough Fleet Vehicles

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 80,000	\$ 80,000	\$ -	\$ -

This vehicle is for Operations & Maintenance and includes all necessary safety, operational equipment, and accessories as required. This will replace a 16-year-old, 2006 F-450 4X4 with 170,000 miles.

SAWYER CREW**Community Development**

Type New Project
Category Parks & Recreation
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 105,000	\$ 105,000	\$ -	\$ -

This funding would allow Borough saw crew staff to extend their work season and further reduce fire hazards and improve public safety on Borough-owned land. This funding will allow for the saw crew employees to complete additional fire hazard reduction work on Borough Property.

CITY OF WASILLA PLANNING GRANT**Grants/Pass Throughs**

Type Grant
Category Planning
Department General Government

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 100,000	\$ 100,000	\$ -	\$ -

A grant to the City of Wasilla to be used for planning purposes.

GRANT MATCH FOR FISH PASSAGE PROJECTS**Grants/Pass Throughs**

Type Grant Match
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 500,000	\$ 500,000	\$ 1,000,000	\$ -

FY23 & FY24 Match Money for US Fish & Wildlife Service grants. New five-year agreement for 2020. These grants will replace culverts that are causing full or partial barriers at fish-bearing stream crossings on Borough-owned roads. The projects help provide free movement for juvenile and adult salmon, as well as other species. When these crossings are improved the habitat ranges are expanded, improving connectivity of waterways which increases survivability for these anadromous fish aiding the preservation of these species. The crossings are designed to withstand high flows, typically 100-year flood events, and improve the roadways over the crossings for infrastructure longevity and safety. USFWS, ADF&G, and other regional partners have been key in the success of these projects over the years.

GWCC MSB TOURISM SUPPORT**Grants/Pass Throughs**

Type Grant
Category Parks & Recreation
Department General Government

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 100,000	\$ 100,000	\$ -	\$ -

The Greater Wasilla Chamber of Commerce shall provide in person Visitor and Relocation information services via the GWCC Visitor Information Center located in the historic Wasilla Depot. GWCC shall also provide Visitor and Relocation information services and information via telephonic and digital (email, website, and social media) means. GWCC shall also develop a relocation guide with accompanying website that shall be made available in print and digital formats. Metrics on contacts and distributions shall be reported to the Borough.

HUMAN SERVICES COMMUNITY MATCHING GRANT**Grants/Pass Throughs**

Type Grant
Category Planning
Department General Government

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ -	\$ -

The Matanuska-Susitna Borough is a recipient of the State of Alaska Human Services Community Matching Grant. This grant requires the borough provide a 30% cash match. The match amount, along with the State grant funding is then provided through a competitive grant application process, to local non-profit agencies for the provision of critically needed essential health and social services. This funding provides food, shelter, utility assistance, counseling services and other critically needed programs to the residents of the borough, through those agencies that are awarded grants.



MSCVB (MAT-SU CONVENTION & VISITORS BUREAU)

Grants/Pass Throughs

Type Grant
Category Planning
Department General Government

Mat-Su Convention & Visitors Bureau funding.

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 750,000	\$ 750,000	\$ -	\$ -

AERIAL IMAGERY AND LIDAR

Information Technology

Type New Project
Category Improvement
Department Information Technology

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 250,000	\$ 250,000	\$ 250,000	\$ -

In order to better serve staff and citizens the GIS Division has implemented an ongoing program to update aerial imagery on a 3 year rotating basis and to update LiDAR (elevation data) on a 6 year rotating basis. In FY23, we are requesting \$150,000 for LiDAR to continue the program update. In FY24, we are requesting an additional \$150,000 which will allow us to complete this update. This figure assumes no assistance from USGS. Oblique imagery, allows the assessors to visit properties normally not accessible by the road system, supporting remote work solutions without compromising on quality or accuracy. We are requesting \$100,000 in FY23 and in FY24 for oblique imagery based on the areas that Assessments Division has indicated they would like to have in the coming years.

CAMA GOVERN TO OPENFORMS 6.1 UPGRADE

Information Technology

Type New Project
Category Improvement
Department Information Technology

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 500,000	\$ -

The Borough needs a major upgrade to the enterprise system, Govern for Computer Aided Mass Appraisal (CAMA) in support of the Assessments Division. A project to upgrade all of Govern to the latest software, OpenForms, was attempted and it was found that OpenForms would not satisfy the needs to the other functions currently performed by Govern. We are planning to move those functions to a Tyler system, iasWorld and integrate them with our financial system, New World. The Assessment Division still see the Govern upgrade to OpenForms for our CAMA data as the best option for the Borough. Estimates for this upgrade have not yet been obtained from the company, Harris-Govern. The request is the teams best guess at project costs at this time. In addition to the Harris costs, the Borough will need funding for project management, business analysis, data migration, and operational support.

ECOMMERCE

Information Technology

Type New Project
Category Improvement
Department Information Technology

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ -	\$ -

The Borough Assembly has asked for improvements to our existing eCommerce system. Additionally, we have a number of additional products and services that can be moved from a legacy eCommerce system, Point and Pay, and others that have never been online that could be offered online. This will provide a great deal of convenience for the citizens of the Borough. The move from Point and Pay will allow system integration with our parcel and financial systems and significantly reduce double entry of data and human error in data entry. This will make the work of the Borough staff significantly more efficient. \$99,596 is currently available in a project fund for this effort. We are asking for an additional \$250,000 in FY23 to continue this project.

FIREWALL REPLACEMENT**Information Technology**

Type Replacement
Category Improvement
Department Information Technology

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 200,000	\$ 200,000	\$ -	\$ -

In FY23, we are requesting \$850,000 to replace the Check Point firewalls with Cisco firewalls. This will significantly increase the Boroughs security posture and help optimize limited staff resources who are managing cybersecurity at the Borough.

IASWORLD TAX SUBSCRIPTION**Information Technology**

Type New Project
Category Improvement
Department Information Technology

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 500,000	\$ -

The Borough needs a modern system to perform a number of functions that are currently done by the aging Govern system. A project to upgrade to the latest Govern system, OpenForms, was attempted. It was found that the OpenForms system would not adequately satisfy the needs of a number of the functions currently in Govern. Tyler has a system that has been reviewed and will perform the necessary functions. It is called iasWorld. Tyler is also the company that produces the system New World (formerly Logos) which is our current financial system. Moving these functions to iasWorld will allow automated integration between these functions and our financial system. Functions to be moved include: Cash Collections, Foreclosures, Land Management, LIDs, Misc Billing, Platting, Property Control, Self-Reported Taxes, Tax Sales, and Utility Billing. Estimates have been received from the Tyler Project and Implementation team for \$1,800,000 for software licenses and implementation services. We also estimate \$200,000 for consulting services to assist with project management, business analysis, data migration, and operational support. We are requesting \$2,000,000 in FY23 for the iasWorld implementation.

NETWORK INFRASTRUCTURE REFRESH**Information Technology**

Type New Project
Category Improvement
Department Information Technology

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 23,000	\$ 23,000	\$ 190,000	\$ -

In FY23, we are requesting \$23,000 to replace the VPN Concentrator that provides secure access to the MSB network. In FY24, we are requesting \$110,000 to replace the Commvault backup system that will no longer be supported. This replacement will not be optional. We are also requesting \$35,000 to replace the tape drive that provides the important air gapped backups for MSB systems and data and several aging servers will reach end of life so we are requesting an additional \$45,000 to replace those. The total FY24 Infrastructure request is \$190,000.

WORKSTATION LIFE CYCLE REPLACEMENTS**Information Technology**

Type Replacement
Category Improvement
Department Information Technology

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 100,000	\$ 100,000	\$ 150,000	\$ -

Replacement of areawide workstations.

**BRIDGE AND RAILROAD CROSSING MAJOR MAINTENANCE AND REPAIR
(50% MATCH RSA CONSTRUCTION/50% MATCH DUST CONTROL)****Motor Vehicle Tax Projects**

Type New Project
Category Improvement
Department General Government

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 598,030	\$ 598,030	\$ -	\$ -



ALCANTRA FIELD #4 REPAIR

Parks & Outdoor Recreation Improvements

Type New Project
Category Improvement
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 50,000	\$ 50,000	\$ -	\$ -

Field Number 4 is the last of the fields to be renovated as part of a complete renovation of the entire complex. Due to the loss of staff who had the training and ability to do the project, we have to engage a contractor.

ELECTRONIC FEE STATION - GOVERNMENT PEAK RECREATIONAL AREA (GPRA)

Parks & Outdoor Recreation Improvements

Type New Project
Category Improvement
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 15,000	\$ 15,000	\$ -	\$ -

We installed two of the electronic pay kiosks last summer with great success. They are very customer friendly and reduce the risk of theft from the traditional pay pipes. Our compliance rates at West Butte and Jim Creek increased dramatically due to the installation of the kiosks and our increase in enforcement. The GPRA sees very heavy use year round and would benefit from a similar installation.

SUNSHINE CREEK ROAD COMPLETION

Parks & Outdoor Recreation Improvements

Type New Project
Category Improvement
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 120,000	\$ 120,000	\$ -	\$ -

The new campground at Sunshine Creek is a dynamic new facility offering residents and non-residents a camping experience at a popular salmon fishing stream. The road leading from the Parks Highway to the campground was improved but still needs additional work.

SKEETAWK SKI AREA DEVELOPMENT - GRANT AW

Parks & Outdoor Recreation Improvements AW

Type Grant
Category Parks & Recreation
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 250,000	\$ 300,000	\$ 100,000	\$ -

This facility is expected to be one of the venues for the 2024 Arctic Winter Games sponsored by the Borough. Despite Skeetawk's success constructing the ski hill and getting it operational, a large number of infrastructure needs remain. These needs include a list of 26 items, which they hope to nibble away on each year. Some of the more immediate needs include access road and parking lot improvements to allow busses to access the site, additional smoothing of ski run surfaces, and additional water and sanitary improvements. These three items alone are estimated to cost a total of \$925,000. The requested funds would be applied to help the organization secure additional funding and grants for their priority projects.

2021 TRANSPORTATION PACKAGE

Public Works AW

Type New Project
Category Improvement
Department General Government

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 5,000,000	\$ 8,260,208	\$ -	\$ -

This funding would facilitate the 2021 Transportation Bond Package.

GENERATOR FOR WARM STORAGE BUILDING (50/50 SPLIT BETWEEN COMMUNITY DEVELOPMENT/PARKS & OUTDOOR RECREATION, FUND 100, AND TSW, FUND 293)

Public Works AW

Type New Project
Category Improvement
Department Public Works / Operations & Maintenance

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 90,000	\$ 90,000	\$ -	\$ -

(50/50 SPLIT BETWEEN COMMUNITY DEVELOPMENT/PARKS & OUTDOOR RECREATION, FUND 100, & TSW, FUND 293) This facility houses equipment for both Talkeetna Sewer & Water and Parks & Outdoor Recreation. The Talkeetna area experiences numerous power outages yearly and the facility needs to operate without interruption of heat, sewer, and water monitoring capabilities. The cost includes equipment and accessories to safely, efficiently install and operate the generator.

GPRA OVERFLOW PARKING LOT FOR SAFETY

Public Works AW

Type New Project
Category Improvement
Department Public Works / Pre-Design & Engineering

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 850,000	\$ 850,000	\$ -	\$ -

This facility is expected to be one of the venues for the 2024 Arctic Winter Games sponsored by the Borough. Design is currently in progress and will be complete by early spring of 2022. Construction of the overflow parking lot will provide parking for up to an additional 150 vehicles and double as a trailhead for the equestrian trail system. The funding requested will relieve parking congestion at the main GPRA trailhead and allow for safe driving conditions along North Mountain Trails Drive. The existing parking area at the GPRA chalet and trailhead was designed for approximately 110 cars/trucks and 3-4 buses. This single parking area is no longer adequate for the volume of users and visitors. When large events occur the existing parking lot is overflowing, at times with cars parked on the east and west shoulders of North Mountain Trails Drive half way down the mountainside to Edgerton Parks Road, a distance of almost 0.5 mile. This is particularly unsafe when snow plowing, maintenance, and emergency vehicles need to reach the GPRA parking lot, not to mention the public walking up the road in the travel lanes.

SEISMIC RESILIENCY IMPROVEMENTS

Public Works AW

Type New Project
Category Improvement
Department Public Works / Project Management

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 250,000	\$ 250,000	\$ 1,000,000	\$ -

After initial level 1 seismic resiliency inspections, fourteen buildings were identified for a level 2 detailed inspection due to low initial resiliency scores. The level 2 inspections are underway. The total estimated design cost for all fourteen buildings is approximately \$2.0M. This request is for the first half of detailed design on the selected buildings during FY23 and the second half of detailed design on the selected buildings during FY24.

FLOATING DIVE PLATFORM

Rescue

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 85,000	\$ 85,000	\$ -	\$ -

Currently, for prolonged dive operations on lakes, the water rescue team must operate out of inflatable boats that are difficult for divers to enter into and exit out of the water. Having a floating dive platform for use on the numerous area lakes for both training and response to water rescue emergencies would greatly enhance our capabilities and the safety of our divers. This floating platform with an outboard motor and seating would allow divers to don and doff their protective equipment, change air bottles, and rehab between dives. It would also provide a place for support personnel tracking the divers' health and safety to monitor their condition. This would improve team efficiency while operating on static water. Includes boat and accessories.



HAZARDOUS MATERIALS RESPONSE AND TOW VEHICLE

Rescue

Type New Project
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 200,000	\$ -

The hazardous material team currently relies on an old retired ambulance to tow their required decontamination trailer and equipment. This vehicle is antiquated and no longer reliable. We are seeking grants for its replacement but, if one is not secured, this need cannot wait any longer. This funding is to purchase a heavy duty chassis with a four-person cab to transport team members. A box on the rear would allow for the storage of equipment and an area for team members to don personal protective equipment, very similar to our current dive van. This will cover the vehicle and components necessary to respond borough-wide on emergency calls.

NEW AIRBOAT AND TRAILER

Rescue

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 150,000	\$ -

The team's current airboat has many operational drawbacks. A smaller airboat (approximately 8' wide and 18' long) will improve response capabilities by reducing response times, increasing the number of areas accessible throughout the Borough, and decreasing the liabilities associated with towing an oversized load. A smaller airboat will also make training of new boat operators far less expensive than using the existing air boat. Additionally, an airboat of this size is an all-season rescue platform, permitting responses to calls on rivers, lakes, snow, or ice.

RESCUE TOOL MODERNIZATIONS AND REPLACEMENTS

Rescue

Type Replacement
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ 250,000	\$ -

Years 2 and 3 of 3. This project will provide for a Borough-wide modernization and replacement of critical rescue equipment. The Borough provides rescue to an area the size of West Virginia and is currently behind schedule on the standardization, replacement, and upgrade of critical equipment and resources needed to protect both citizens and visitors to our area. This includes equipment used in all manners of vehicle/transportation accidents, off road accidents, water rescue, and response to natural disasters. Technology has changed and greatly improved the tools and equipment now available to rescuers for use on emergency scenes. The Borough Departments are relying on older antiquated equipment that is in need of upgrade and replacement. Much of our specialty equipment has passed its expiration or useful life. Much of our equipment was purchased with State of Alaska money and grants during the 1980's and we currently lack the funding to upgrade and replace the items as necessary. This project would enhance rescue response throughout the Borough, improving service to our citizens, and better equipping our first responders.

RESCUE VEHICLE REPLACEMENT

Rescue

Type Replacement
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 850,000	\$ -

The current rescue vehicles provided by DES for responding to rescue calls throughout the Borough were largely purchased over 20 years ago and require systematic replacement over time. Replacement parts, maintenance costs, and the need to standardize our fleet for increased efficiency are all contributing factors. New vehicles will allow for safer and more dependable services of this area-wide function.

EMERGENCY COMMUNICATIONS

Telecommunications

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ 150,000	\$ -

TDMA is Time Division Multiple Access, where the system is a channel access method for shared-medium networks. It allows several users to share the same frequency channel by dividing the signal into different time slots. This project will allow for the purchase of replacement/upgraded APX portable and mobile radios to further integrate and bolster our communications in the rural areas of the Borough. The upgraded radios would be assigned to smaller Fire Service Areas under the Department of Emergency Services. This would assist in rural areas being able to communicate with more urban areas without bumping them off the channel. These rural fire service areas are limited due to budgetary restrictions in the amounts they can purchase radios at this time. This project would bring those areas closer to being fully equipped with new radios to allow for efficient communications. These radios will be dispensed to multiple rural fire service areas to include Sutton, Talkeetna, Willow, Caswell, and Butte as well as EMS resources throughout the Borough.

IMPROVEMENTS TO CREVASSE MORAINES REC AREA

Tourism Infrastructure

Type New Project
Category Improvement
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 225,000	\$ -

The existing lot is gravel and subject to rutting and mud during break up. The Crevasse Moraine Trail Head is very popular and often times over crowded. By paving and expanding the lot, many of the existing problems could be reduced. The sledding hill is extremely steep and children are often thrown from their sleds and the run out is too short, causing sledders to crash into the trees at the bottom of the hill. By reducing the height of the hill we can reduce the chance of injury.

WINTER TRAIL GROOMING

Tourism Infrastructure

Type Reoccurring
Category Improvement
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ 150,000	\$ -

These funds will provide for the continuance of the winter trail grooming grant program. The grooming program is a great deal for the Borough in that these funds are matched 50% by the volunteer groups and far more trails are groomed than could be otherwise accomplished through either a contract or in-house.



NONAREAWIDE - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

		Fiscal Year 2023		
	FIM	Department Request	Manager Proposed	Assembly Approved
ANIMAL CARE & REGULATION				
Shelter Long-Term Deferred Repair and Maintenance	Critical	500,000	500,000	500,000
Updates for HVAC System	Critical	175,000	175,000	175,000
Veterinary Clinic Equipment Upgrades	Degraded	-	-	-
Total		\$ 675,000	\$ 675,000	\$ 675,000
COMMUNITY DEVELOPMENT - LIBRARIES				
Deferred Maintenance NAW	Critical	100,000	100,000	100,000
Upgrade Lighting to LEDs at Sutton Library	Critical	12,000	12,000	12,000
Total		\$ 112,000	\$ 112,000	\$ 112,000
PUBLIC WORKS NAW				
Facility Energy Saving Improvements NAW		25,000	25,000	25,000
Total		\$ 25,000	\$ 25,000	\$ 25,000

NONAREAWIDE - APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

SHELTER LONG-TERM DEFERRED REPAIR AND MAINTENANCE

Animal Care & Regulation

Type New Project
Category Improvement
Department Animal Care & Regulation

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 500,000	\$ 500,000	\$ 500,000	\$ -

The AC&R facility was renovated and expanded in 2008. It was designed and built by companies that had no experience or expertise in developing animal care facilities. As such, many of the building systems and designs were inadequate from the start. After nearly thirteen years of high-volume use, the systems are wearing out, especially HVAC, plumbing, and electrical. Most finishes in the facility were not adequate for the animal care environment and are compromised. Constant repairs and work-arounds are required.

UPDATES FOR HVAC SYSTEM

Animal Care & Regulation

Type New Project
Category Improvement
Department Animal Care & Regulation

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 175,000	\$ 175,000	\$ -	\$ -

The current HVAC system was not designed for an animal care facility. It is not properly zoned. This allows animals to hear and smell each other, increasing noise and stress. The system communicates between different animal holding areas and transmits diseases. It does not have the proper filtration for disease mitigation or odor control.

VETERINARY CLINIC EQUIPMENT UPGRADES

Animal Care & Regulation

Type New Project
Category Improvement
Department Animal Care & Regulation

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 200,000	\$ -

The existing veterinary clinic equipment is high-use and will need to be replaced. This includes surgical/exam tables, lighting, anesthesia, monitoring equipment, and gas systems.

DEFERRED MAINTENANCE NAW

Community Development - Libraries

Type New Project
Category Improvement
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 100,000	\$ 100,000	\$ 100,000	\$ -

Deferred maintenance

UPGRADE LIGHTING TO LEDS AT SUTTON LIBRARY

Community Development - Libraries

Type New Project
Category Improvement
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 12,000	\$ 12,000	\$ -	\$ -

The Sutton Library would like to replace the existing fluorescent beam lighting with LED lights. Currently these lights require frequent maintenance and ballast replacement. The facility is frequently without adequate lighting and stuck listening to buzzing from bad ballasts. The most recent replacements took three visits by O&M staff to complete and is not a good use of limited maintenance staff.



FACILITY ENERGY SAVING IMPROVEMENTS NAW

Public Works NAW

Type Continuous
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 25,000	\$ 25,000	\$ -	\$ -

This project will facilitate energy saving improvements within Borough buildings.

ENTERPRISE FUNDS - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

		Fiscal Year 2023		
		FIM	Department Request	Manager Proposed
PUBLIC WORKS / SOLID WASTE				
3,000-Gallon Fueling Tank / Station	Critical	-	-	-
4,000-Gallon Water Truck	Critical	-	-	-
Entrance Road and Facility Improvement	Critical	1,500,000	1,500,000	1,500,000
Evaporation System	Critical	-	-	-
Gas Well Installation on Central Landfill Cells	Critical	500,000	500,000	500,000
Gas-to-Energy System Design	Critical	-	-	-
Operations Building Replacement	Critical	375,000	375,000	375,000
Two 1/2-Ton Trucks	Critical	-	-	-
Waste Container Replacement or Refurbishment	Critical	181,000	181,000	181,000
Water Well and Pumping Station	Critical	30,000	30,000	30,000
	Total	\$ 2,586,000	\$ 2,586,000	\$ 2,586,000



ENTERPRISE FUNDS - APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

3,000-GALLON FUELING TANK / STATION

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 50,000	\$ -

Purchase and installation of an above-ground, 3,000-gallon, lined diesel fuel tank with pumping/fill station for fueling landfill equipment to be located closer to MSW Cells 4, 5, and 6 will reduce the cost of fueling equipment. The current 500-gallon tank located at the warm storage facility is too small for future operations and is located too far from current and future waste cells.

4,000-GALLON WATER TRUCK

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 170,000	\$ -

Purchase of a 4,000-gallon water truck to be used for dust control and equipment cleaning as required by ADEC permit. Current landfill operations pay a contractor to spray dust control agent on landfill roads and disposal areas and landfill personnel use a 300-gallon pressure washer to clean equipment. Scope includes all required lighting and safety equipment.

ENTRANCE ROAD AND FACILITY IMPROVEMENT

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -

Phase I: In the 2020 Landfill Development Plan, a new entrance was suggested to improve traffic flow on N. 49th State Street for emergency access and eventually connect to Trunk Road. The existing landfill entrance at the end of N. 49th State Street uses the public street as a queuing line to enter the Central Landfill. This creates a problem for emergency vehicles, residential access to homes, and access to the Animal Shelter and recycling center, VCRS. Phase I will build a new entrance to the landfill and place any queuing within the landfill. Phase II will include the new facility infrastructure at the new entrance, replacing the existing scales and scale house, which are at the end of life with a new tipping floor. Scope to include building and contraction required to create a new entrance road per DOT regulations from Chanlyut Circle to the new facility location within the landfill boundary. Phase II: Upon Phase I completion, Phase II will build a new scale house with scales, replacing the existing scale and scale house which has reached its end of life, closer to Trunk Road. The construction will also include a new tipping floor. The design of the tipping floor will allow residents to dispose of waste simpler in an environmentally friendly way. Landfill staff will be able to source separate material to ensure it is disposed of in the least costly disposal method, saving valuable landfill space. Scope includes scale house, scales, tipping floor, water well, septic, electrical, and all necessary equipment to build and operate at this location.

EVAPORATION SYSTEM

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 2,250,000	\$ -

As the landfill grows with increased waste mass, leachate generation increases. Leachate is one of the most costly long-term problems within a landfill. There are several methods to dispose of leachate. Central Landfill explored filtration but was unable to get that approved by ADEC. Transportation works in the short term, but has a high cost and permits can change making this a short-term solution. Combining evaporation with recirculation and limited transportation is the lowest cost approach.

GAS WELL INSTALLATION ON CENTRAL LANDFILL CELLS

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 500,000	\$ 500,000	\$ 225,000	\$ -

Phase I: Installation of landfill gas wells to complete landfill gas collection in MSW Cell 2A and C&D Cell 1. The installation of this infrastructure is required to maintain compliance with ADEC Solid Waste Operating Permit and ADEC Solid Waste Regulations. With the addition of these wells to the existing network of wells, Central Landfill will potentially have enough captured gas to power a gas-to-energy system while maintaining compliance with state regulations and protect Central Landfill neighbors from landfill gas migration. Scope includes construction and installation of new wells and well vents, gas piping, and related equipment. Phase II: Installation of landfill gas wells in MSW Cell 2B to continue expansion of existing landfill gas infrastructure. Cell 2B is close to final grade. New landfill gas wells will be installed upon final closure of the cell, adding a new gas source to a potential landfill gas-to-energy system.

GAS-TO-ENERGY SYSTEM DESIGN

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 150,000	\$ -

Design a landfill gas-to-energy system at the Central Landfill to utilize landfill gas as an energy source. Design is critical in moving towards construction of a landfill gas-to-energy system that will provide the Borough up to \$250,000 in annual revenue from energy sales as indicated in the 2020 Central Landfill Development Plan Feasibility Study.

OPERATIONS BUILDING REPLACEMENT

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 375,000	\$ 375,000	\$ -	\$ -

The existing operations building is a temporary structure that has been used for over 25 years. It was never designed to last this long and requires numerous upgrades. There are ADA issues along with OSHA regulations that must be corrected. The best approach is to replace this building with a new portable structure that can be used for the next 20 plus years and moved to another site at the landfill if that becomes necessary in the future. The new structure would provide needed bathrooms and improved sanitary conditions while meeting all ADA and OSHA compliance issues. Scope includes the structure and required electrical, wastewater, waste hookups, and equipment necessary to install the new temporary structure.

TWO 1/2-TON TRUCKS

Public Works / Solid Waste

Type New Project
Category Improvement
Department Public Works / Solid Waste

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 68,000	\$ -

Purchase two 1/2-ton trucks. These vehicles will be used by staff for litter control, directing and monitoring commercial haulers at the waste disposal cells, and to support landfill operations including ADEC required inspections, facility security inspections, facility maintenance, and transportation to Transfer Stations for maintenance purposes. Scope includes all required lighting, snow tires, and safety equipment.



WASTE CONTAINER REPLACEMENT OR REFURBISHMENT

Public Works / Solid Waste

Type	Replacement	Funding Requests			
Category	Improvement	FY23 Proposed	FY23 Approved	FY24	FY25
Department	Public Works / Solid Waste	\$ 181,000	\$ 181,000	\$ 200,000	\$ -

The current inventory of 120-cubic yard and 40-cubic yard waste containers requires constant maintenance to remain serviceable and safely operate on the roadways. Some containers have exceeded their scheduled lifecycle. These funds pay to refurbish or replace containers in accordance with DOT standards and the Solid Waste Division's equipment refurbishment and replacement program.

WATER WELL AND PUMPING STATION

Public Works / Solid Waste

Type	New Project	Funding Requests			
Category	Improvement	FY23 Proposed	FY23 Approved	FY24	FY25
Department	Public Works / Solid Waste	\$ 30,000	\$ 30,000	\$ -	\$ -

Purchase and installation of a water well and pumping/fill station. Currently, Central Landfill has a limited water supply that does not meet its current or future needs. Accessibility to a usable water source must be available for emergencies and is required per the ADEC permit to control dust at all roadways and tipping areas, and is also necessary to clean landfill equipment on a daily basis. Scope includes all permits, design, and construction for a new water well supply system.

LAND MANAGEMENT - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

	FIM	Fiscal Year 2023		
		Department Request	Manager Proposed	Assembly Approved
LAND & RESOURCE MANAGEMENT				
Access to Material Sites	Critical	50,000	50,000	50,000
Geotechnical Analysis at Future Material Sites	Critical	135,000	135,000	135,000
Skeetawk Ski Area Development - Grant LM	Critical	-	-	300,000
	Total	\$ 185,000	\$ 185,000	\$ 485,000



LAND MANAGEMENT - APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

ACCESS TO MATERIAL SITES

Land & Resource Management

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 50,000	\$ 50,000	\$ 50,000	\$ -

New earth material sites on Borough-owned land have been identified that could provide construction materials to upcoming road projects. Access must be constructed to these material sites in order for the construction materials to be readily available for sale to the contractors bidding on the road projects. Access will include driveway permits, if required, culverts, driveway construction, gates, and signage.

GEOTECHNICAL ANALYSIS AT FUTURE MATERIAL SITES

Land & Resource Management

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 135,000	\$ 135,000	\$ 80,000	\$ -

Preliminary geotechnical analysis of potential new material sites on Borough-owned land identified several locations where additional analysis is required to determine the potential volume and quantity of material available. These sites are located near future highway projects and are anticipated to produce Borough revenue through material sale. The additional geotechnical analysis will be used to determine which sites will be made available to produce construction materials. The data will also be made available to contractors bidding on road projects in the vicinity.

SKEETAWK SKI AREA DEVELOPMENT - GRANT LM

Land & Resource Management

Type Grant
Category Parks & Recreation
Department Community Development

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ 300,000	\$ -	\$ -

This facility is expected to be one of the venues for the 2024 Arctic Winter Games sponsored by the Borough. Despite Skeetawk's success constructing the ski hill and getting it operational, a large number of infrastructure needs remain. These needs include a list of 26 items, which they hope to nibble away on each year. Some of the more immediate needs include access road and parking lot improvements to allow busses to access the site, additional smoothing of ski run surfaces, and additional water and sanitary improvements. These three items alone are estimated to cost a total of \$925,000. The requested funds would be applied to help the organization secure additional funding and grants for their priority projects.

SERVICE AREAS - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

		Fiscal Year 2023		
	FIM	Department Request	Manager Proposed	Assembly Approved
BUTTE FIRE SERVICE AREA				
Brush Truck	Critical	100,000	100,000	100,000
Pumper/Tender - Butte	Critical	-	-	-
	Total	\$ 100,000	\$ 100,000	\$ 100,000
CASWELL FIRE SERVICE AREA				
Pumper/Tender	Critical	-	-	-
Turnout Coats and Pants - Caswell	Critical	40,000	40,000	40,000
	Total	\$ 40,000	\$ 40,000	\$ 40,000
CENTRAL MAT-SU FIRE DEPT. WASILLA LAKES FIRE SERVICE AREA				
Alternate Fill Site 1	Critical	600,000	600,000	600,000
Alternate Fill Site 2	Critical	-	-	-
Personal Protective Equipment (PPE)	Critical	150,000	150,000	150,000
Rescue Engine and Related Equipment	Critical	875,000	875,000	875,000
Station 5-2 Construction and Furniture, Fixtures, and Equipment (FF&E)	Critical	-	-	-
Station 5-2 Land Purchase and Preparation	Critical	500,000	500,000	500,000
Station Maintenance	Critical	250,000	250,000	250,000
Training Complex Build Out	Critical	1,500,000	1,500,000	1,500,000
Two Command Vehicles	Critical	110,000	110,000	110,000
	Total	\$ 3,985,000	\$ 3,985,000	\$ 3,985,000
DES/FLEET MAINTENANCE				
Portable Lift System (Six)	Critical	100,000	100,000	100,000
	Total	\$ 100,000	\$ 100,000	\$ 100,000
PALMER FIRE SERVICE AREA (GREATER)				
Apparatus and Equipment - New Command Vehicle	Critical	100,000	100,000	100,000
Facility Defered Maintenance	Critical	90,000	90,000	90,000
Fishhook Fire Station Emergency Landing Zone	Degraded	90,000	90,000	90,000
Property Acquisition for Fire Stations	Critical	500,000	500,000	500,000
Repair and Seal Asphalt Pad at Station 3-2	Critical	45,000	45,000	45,000
Replace Existing Asphalt Pad at Station 3-5	Critical	120,000	120,000	120,000
Station Repairs and Modernization - Phase I	Critical	500,000	500,000	500,000
Station Repairs and Modernization - Phase II	Critical	-	-	-
	Total	\$ 1,445,000	\$ 1,445,000	\$ 1,445,000
ROAD SERVICE AREA EQUIPMENT				
Thaw Truck Boiler and Associated Component Replacements - Truck #30	Critical	150,000	150,000	150,000
Thaw Truck Boiler and Associated Component Replacements - Truck #65	Critical	150,000	150,000	150,000
	Total	\$ 300,000	\$ 300,000	\$ 300,000



Fiscal Year 2023				
	FIM	Department Request	Manager Proposed	Assembly Approved
ROAD SERVICE AREA VEHICLES				
Pickup W/Crew Cab 4x4	Critical	49,000	49,000	49,000
Pickup W/Extended Cab	Critical	43,000	43,000	43,000
	Total	\$ 92,000	\$ 92,000	\$ 92,000
SUTTON FIRE SERVICE AREA				
Protective Clothing and Related Equipment	Critical	45,000	45,000	45,000
Sutton Fire Station Facility Repair and Maintenance	Critical	85,000	85,000	85,000
	Total	\$ 130,000	\$ 130,000	\$ 130,000
TALKEETNA FIRE SERVICE AREA				
Communications Equipment Replacement	Critical	40,000	40,000	40,000
Station Security Cameras and Equipment	Critical	25,000	25,000	25,000
Vehicle Replacement - Brush/Winter Plow/Sanding Truck	Critical	150,000	150,000	150,000
	Total	\$ 215,000	\$ 215,000	\$ 215,000
TALKEETNA SEWER & WATER SYSTEMS				
Generator for Warm Storage Building (50/50 split between TSW, Fund 293, and Community Development/ Parks & Outdoor Recreation, Fund 100)	Critical	90,000	90,000	90,000
Vac Truck (30/70 split between TSW, Fund 293, & RSA, Fund 265)	Degraded	135,000	135,000	135,000
	Total	\$ 225,000	\$ 225,000	\$ 225,000
WEST LAKES FIRE SERVICE AREA				
Land for a New Fire Station	Critical	300,000	300,000	300,000
Paving and Pad Improvements - Station 8-2 and Training Grounds	Critical	125,000	125,000	125,000
Security Cameras	Critical	50,000	50,000	50,000
	Total	\$ 475,000	\$ 475,000	\$ 475,000
WILLOW FIRE SERVICE AREA				
Pumper/Tender - Willow	Critical	-	-	-
Station 12-1 Demolish and Remove Office Building	Critical	50,000	50,000	50,000
Station 12-6 Chief's Office/Secure Files	Critical	50,000	50,000	50,000
Station 12-6 Landscaping Improvements	Degraded	-	-	-
Station Monitoring and Security Enhancements	Critical	50,000	50,000	50,000
Turnout Coats and Pants - Willow	Critical	40,000	40,000	40,000
	Total	\$ 190,000	\$ 190,000	\$ 190,000

	FIM	Fiscal Year 2023		
		Department Request	Manager Proposed	Assembly Approved
ROAD SERVICE AREAS				
Alpine - Fund 285	Critical	10,090	10,090	10,090
Big Lake - Fund 277	Critical	390,200	390,200	390,200
Bogard - Fund 279	Critical	1,256,195	1,256,195	1,256,195
Caswell Lakes - Fund 272	Critical	182,950	182,950	182,950
Fairview - Fund 271	Critical	752,100	752,100	752,100
Gold Trails - Fund 282	Critical	867,500	867,500	867,500
Greater Butte - Fund 280	Critical	701,500	701,500	701,500
Greater Talkeetna - Fund 283	Critical	182,500	182,500	182,500
Greater Willow - Fund 276	Critical	398,500	398,500	398,500
Knik - Fund 274	Critical	1,361,000	1,361,000	1,361,000
Lazy Mountain - Fund 275	Critical	148,999	148,999	148,999
Meadow Lakes - Fund 281	Critical	1,191,200	1,191,200	1,191,200
Midway - Fund 270	Critical	1,435,950	1,435,950	1,435,950
North Colony - Fund 278	Critical	76,500	76,500	76,500
South Colony - Fund 273	Critical	909,400	909,400	909,400
Trapper Creek - Fund 284	Critical	26,850	26,850	26,850
	Total	\$ 9,891,434	\$ 9,891,434	\$ 9,891,434



SERVICE AREAS - APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

BRUSH TRUCK

Butte Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 100,000	\$ 100,000	\$ -	\$ -

Replacement of Butte's current brush truck which plays a dual purpose role as a brush truck during wildland season and as a plow and sander during the winter months for emergency response and maintaining station parking lots. Our current brush truck is 18 years old and requires continuous maintenance and repairs. The new brush truck will operate in the same fashion as the dual purpose unit and be built on a new, heavy duty, crew cab chassis, have our current flatbed refurbished and mounted on the new chassis, a new wildland slide in skid unit for wildland season and a new sander for the winter months. The crew cab chassis will offer more seating for additional personnel when responding to incidents.

PUMPER/TENDER - BUTTE

Butte Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 700,000	\$ -

Project will fund the replacement of Butte's current 1992 tender that is 31 years old which requires continuous maintenance and repairs. In most cases, parts are difficult to find and or obtain for this apparatus. The new pumper/tender will be built on a full crew chassis with a 2,600 gallon water tank, a 20 gallon foam tank, and a 1,500 GPM pump. This will allow the apparatus to not only be used as a tender but also as a primary attack engine when needed. This will assist our service area by allowing the department to deploy more responders to the scene quicker for fire ground operations and operate as an engine or tender at any incident. The project will also cover the cost of tools and equipment needed.

PUMPER/TENDER

Caswell Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 700,000	\$ -

Caswell's two existing 2,000 gallon tenders are 36 years old and at the very end of their service life, both from a practical standpoint and for being accredited by ISO. A new tender built on a full crew cab chassis with 3,000 gallons of water, 250 gallons of foam, and a 1,250 GPM pump would meet the qualification for both a tender and a primary engine rolled into one package. Responding as an engine, it alone could provide fire attack simultaneous with having 3,000 gallons of water available, which is equivalent to the current engine and one tender working together. This configuration also would give Caswell the benefit of having two engines, hence always having at least one engine available if the other is out for maintenance. With one of the older tenders retired, and a new pumper/tender to take its place, we would be able to respond with 6,000 gallons of water vs. the 5,000 gallons available now.

TURNOUT COATS AND PANTS - CASWELL

Caswell Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 40,000	\$ 40,000	\$ -	\$ -

Turnout gear is the most critical wearing apparel necessary for firefighters. By nature it is subject to considerable abuse from heat, smoke, chemicals, and abrasion. A firefighter is required to have a full set in service and, whenever possible, a second set held in reserve while the primary set is out of service for drying, cleaning, etc. The average life of serviceable turnout gear is only about five years depending on frequency of use and contact with contaminants. By law, it must be compliant with current standards for firefighter safety, thereby requiring periodic replacement.

ALTERNATE FILL SITE 1**Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 600,000	\$ 600,000	\$ -	\$ -

This is a continuation of forward funding two alternate fill sites for our area (Wasilla-Fishhook/Paradise area and KGB/Point Mackenzie area). Projects include land, well, a minimum of a 35,000 gallon underground water tank, large capacity (500 GPM) fill pump, and a warm storage building to house a reserve tender.

ALTERNATE FILL SITE 2**Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 600,000	\$ -

This is a continuation of forward funding two alternate fill sites for our area (Wasilla-Fishhook/Paradise area and KGB/ Point Mackenzie area). Projects include land, well, a minimum of a 35,000 gallon underground water tank, large capacity (500 GPM) fill pump, and a warm storage building to house a reserve tender.

PERSONAL PROTECTIVE EQUIPMENT (PPE)**Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ -	\$ -

This project will purchase new firefighter turnout gear, wildland PPE, station uniforms, foot wear, and helmets. These items will be used to equip new personnel and replace gear of current personnel as needed. Our current inventory of in-house replacement gear has run low.

RESCUE ENGINE AND RELATED EQUIPMENT**Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 875,000	\$ 875,000	\$ -	\$ -

The project will include the purchase of a new Rescue-Engine and all associated tools and equipment. This apparatus will replace our busiest Rescue-Engine at Station 6-1 which has been in service since 2017 and has 60,514 miles on it. The current Rescue-Engine will be moved to Station 5-1. One reserve engine will then be removed from our inventory

STATION 5-2 CONSTRUCTION AND FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)**Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 6,000,000	\$ -

The current Station 5-2 is located at a very busy intersection which will turn into a round-about in the near future. The building is over 40 years old, out dated, and unable to be remodeled or added on too. Previous funding was made available for land purchase and preparations. This project will fund construction and equip a new Station 5-2 to include three full-size drive-through bays, living quarters, and associated spaces for six personnel, along with an underground water tank to supply both the building's fire suppression system and well and a fill site to refill tenders.



STATION 5-2 LAND PURCHASE AND PREPARATION

Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 500,000	\$ 500,000	\$ -	\$ -

This project will fund purchasing land to replace our current Station 5-2 which is no long meeting the needs of the department due to age and location. Funding will include the purchase of new land and its preparation for the new station.

STATION MAINTENANCE

Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 250,000	\$ 250,000	\$ 250,000	\$ -

This project will be used to perform needed station repairs, interior/exterior paint, landscaping, fence installation/repair, and parking lot sealing/coating/stripping and repairs. Station fixtures, furniture, and equipment (FFE) replacements are also included in this project. This project is for all eight of our stations as needed.

TRAINING COMPLEX BUILD OUT

Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 1,500,000	\$ 1,500,000	\$ 500,000	\$ -

This project will continue the master plan of our training complex build out by completing the driving course/extrication pad, technical rescue area preparation, a confined space maze prop, and fence and road side bush clearing/ maintenance. Currently we do not have a designated area to perform driver training. The training pad/area will be large enough to set up the required NFPA driving course allowing new and current drivers to train on driving varied fire apparatus at a safe location. This area will also be used as a vehicle extrication training area and as a landing zone for medical helicopters as needed. The technical rescue area will be prepped to be used to create advanced technical rescue scenarios for training to include confined space, trench, and collapse rescue. The confined space/maze trainer is a purpose build simulator that will be built in the mezzanine area of our training bay and provide advance SCBA training. Brush along our fence line and road system needs to be cut back and repairs made as needed.

TWO COMMAND VEHICLES

Central Mat-Su Fire Dept. Wasilla Lakes Fire Service Area

Type New Project
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 110,000	\$ 110,000	\$ -	\$ -

This project will be used to purchase two SUV-type command vehicles with all associated tools, equipment, radios, lights, and sirens and their installation. Two older command vehicles will be removed from our inventory.

PORTABLE LIFT SYSTEM (SIX)

DES/Fleet Maintenance

Type New Project
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 100,000	\$ 100,000	\$ -	\$ -

A set of six, wireless, portable, lift system jacks are needed to extend our in-house capabilities. This is imperative for our operations to be more efficient and reduce down time of emergency equipment and reduce cost. Our fleet has grown larger, however we do not have enough lifting equipment to lift all vehicles we have in the shop which has an impact on getting needed repairs done in a timely manner. A set of six additional jacks which will be compatible with our current lifting jacks would give us the capability to have four vehicles in the air at the same time, minimizing down time, and getting the vehicles back in service in a ready state. This will include purchase and shipping of the units.

APPARATUS AND EQUIPMENT - NEW COMMAND VEHICLE**Palmer Fire Service Area (Greater)**

Type New Project
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 100,000	\$ 100,000	\$ -	\$ -

Command vehicles are used for emergency responses to fires, rescues, and medical emergencies. This project includes the purchase of a new vehicle, forestry pump and tank, and all related equipment, mounts, and installation for the vehicle and the pump and tank.

FACILITY DEFERED MAINTENANCE**Palmer Fire Service Area (Greater)**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 90,000	\$ 90,000	\$ -	\$ -

This project will be used to perform needed station repairs and maintenance: roof leak, station signage and pavement repairs, upgrade to LED lighting to reduce utility cost, repair and paint siding, install bullards to protect well casings etc., replace 30 year old exterior doors/windows, interior painting including sheetrock repair, fixed appliance replacement, flood drain issues, install cord reels for powering apparatus, landscaping, replace old outlets, light fixtures etc.

FISHHOOK FIRE STATION EMERGENCY LANDING ZONE**Palmer Fire Service Area (Greater)**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 90,000	\$ 90,000	\$ -	\$ -

The Fishhook area is rapidly growing, both with residents and with recreational users, and with that growth, the number of emergencies is increasing as well. There currently are no viable, improved, and maintained landing locations for a medevac helicopter to meet an ambulance in the Fishhook area, except on heavily traveled roads. This project would bury approximately 700 feet of power lines in the area of the Fishhook Fire Station and expand the apron paving, which would then allow the apron to be designated and used as an emergency landing zone.

PROPERTY ACQUISITION FOR FIRE STATIONS**Palmer Fire Service Area (Greater)**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 500,000	\$ 500,000	\$ -	\$ -

This project is to fund the land purchase of leased property where Fire Station 3-5 (Fishhook) is built. This station protects one of the busiest and fastest growing areas in the Greater Palmer FSA. Land is currently secured with a 30-year lease. This project will provide the funds to purchase the land under terms of the agreement.

REPAIR AND SEAL ASPHALT PAD AT STATION 3-2**Palmer Fire Service Area (Greater)**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 45,000	\$ 45,000	\$ -	\$ -

Repairs, crack sealing, fog sealing, and striping of asphalt pads at Station 3-2 to preserve and extend pavement life.



REPLACE EXISTING ASPHALT PAD AT STATION 3-5

Palmer Fire Service Area (Greater)

Type Replacement
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 120,000	\$ 120,000	\$ -	\$ -

The asphalt at Station 3-5 is beyond the ability to repair. The existing pavement needs to be removed and replaced with new asphalt. Providing an asphalt area in front of the station allows for better maintenance of the apparatus bay floors, snow plowing, training area, and an area for the community to utilize.

STATION REPAIRS AND MODERNIZATION - PHASE I

Palmer Fire Service Area (Greater)

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 500,000	\$ 500,000	\$ -	\$ -

The Greater Palmer FSA fire stations were built in the late 1970's to early 1980's. Over that time, there has been no significant remodels or modernization of the stations. The demands of the Department and personnel in the communities have increased through increased call volume. Components of Phase I: Hire an architectural firm for an overall plan for future phases. Replace and repair drainage in apparatus floors to accommodate water and debris from fire apparatus. Installed drainage system will include an oil/water separator and a large sediment trap to prevent unwanted material from going into the septic systems. Install exhaust removal system in Station 3-5. Repair exhaust removal system in Station 3-3.

STATION REPAIRS AND MODERNIZATION - PHASE II

Palmer Fire Service Area (Greater)

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 500,000	\$ -

The Greater Palmer FSA fire stations were built in the late 1970's to early 1980's. Over that time, there has been no significant remodels or modernization of the stations. The demands of the Department and personnel in the communities have increased through increased call volume and community involvement. Phase II will be developed after consultation from an architect hired in Phase I. Work may include remodeling of the existing structures.

THAW TRUCK BOILER AND ASSOCIATED COMPONENT REPLACEMENTS - TRUCK #30

Road Service Area Equipment

Type Replacement
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ -	\$ -

Estimated lead time is 18 months to 2 years. Truck #30's current boiler is 18 years old and has reached the end of its service life, becoming a safety issue to operate and cost prohibitive to continue to repair. This boiler replacement includes all necessary safety, operational equipment, and accessories as required.

THAW TRUCK BOILER AND ASSOCIATED COMPONENT REPLACEMENTS - TRUCK #65

Road Service Area Equipment

Type Replacement
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ -	\$ -

Estimated lead time is 18 months to 2 years. Truck #65's current boiler is 18 years old and has reached the end of its service life, becoming a safety issue to operate and cost prohibitive to continue to repair. This boiler replacement includes all necessary safety, operational equipment, and accessories as required.

PICKUP W/CREW CAB 4X4**Road Service Area Vehicles**

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 49,000	\$ 49,000	\$ -	\$ -

This vehicle will replace the Road Maintenance crew, equipment transportation and tow vehicle. It will include all necessary safety, operational equipment, and accessories as required. This will replace an F-350 with 158,000 miles.

PICKUP W/EXTENDED CAB**Road Service Area Vehicles**

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 43,000	\$ 43,000	\$ -	\$ -

This vehicle will replace the Road Maintenance Superintendent vehicle and include all necessary safety, operational equipment, and accessories as required. This will replace an F150 extended cab 4 x 4 with 137,000 miles.

PROTECTIVE CLOTHING AND RELATED EQUIPMENT**Sutton Fire Service Area**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 45,000	\$ 45,000	\$ -	\$ -

This project is to allow for the continued annual replacement of essential safety equipment and protective clothing required for fire and rescue work. This shall include SCBA parts and bottles, protective clothing, and required protective gear to support responder safety.

SUTTON FIRE STATION FACILITY REPAIR AND MAINTENANCE**Sutton Fire Service Area**

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 85,000	\$ 85,000	\$ -	\$ -

The Sutton Fire Station was constructed in the 1980's. This project would allow staff to prioritize needed maintenance and repairs to begin addressing the backlog of maintenance to the facility and grounds. Projects that are currently needed include parking lot repair, bay floor coating, sealing and striping, both interior and exterior painting, as well as anticipated roof work. This is year one of an anticipated multi-year project.

COMMUNICATIONS EQUIPMENT REPLACEMENT**Talkeetna Fire Service Area**

Type Replacement
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 40,000	\$ 40,000	\$ -	\$ -

Replace communications equipment that is reaching the end of its useful life and cannot be repaired if broken. To include handheld portable radios used by firefighters, vehicle mounted mobile radios, base station radios in fire stations, pagers, cellphone boosters, iPads, and cradle point internet access. To include all chargers, accessories, installations, parts, and shipping costs.



STATION SECURITY CAMERAS AND EQUIPMENT

Talkeetna Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 25,000	\$ 25,000	\$ -	\$ -

Video monitoring of the stations has become a need in the last several years. Station security cameras to include camera systems with remote monitoring and recording capability. Will also include station temperature monitoring and alerting. Includes cameras, monitoring equipment, installation, shipping, and handling fees.

VEHICLE REPLACEMENT - BRUSH/WINTER PLOW/SANDING TRUCK

Talkeetna Fire Service Area

Type Replacement
Category Equipment
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 150,000	\$ 150,000	\$ -	\$ -

Replace brush truck which is currently a 1983 ford, with a multi-use vehicle that can be used for summer wildfire protection and winter plowing and sanding. Vehicle will be a heavy duty chassis cab 4x4 truck with a flat bed. Flatbed storage boxes mounted to flat bed. Self-contained slide-in water pump suitable for wildfire operations and small vehicle fires with onboard water tank. A snow plow suitable for plowing the station and accessing structures during heavy snow when roads may not be passable without a plow. A sanding unit will be included for sanding stations and accessing areas during winter driving conditions. Included will be all related equipment for the vehicle, plow, and sanding unit. Cost will include all parts, installation costs, shipping, and delivery fees.

GENERATOR FOR WARM STORAGE BUILDING (50/50 SPLIT BETWEEN TSW, FUND 293, AND COMMUNITY DEVELOPMENT/PARKS & OUTDOOR RECREATION, FUND 100)

Talkeetna Sewer & Water Systems

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 90,000	\$ 90,000	\$ -	\$ -

50/50 split between TSW Fund 293 and Community Development Parks & Outdoor Recreation Fund 100. This facility houses equipment for both Talkeetna Sewer and Water and Parks and Recreation. The Talkeetna area experiences numerous power outages yearly and this facility needs to be able to operate without interruption of heat, sewer, and water monitoring capabilities. The cost includes equipment and accessories to safely and efficiently install and operate the generator.

VAC TRUCK (30/70 SPLIT BETWEEN TSW, FUND 293, & RSA, FUND 265)

Talkeetna Sewer & Water Systems

Type New Project
Category Improvement
Department Public Works

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 135,000	\$ 135,000	\$ -	\$ -

30/70 split between TSW Fund 293, and RSA fund 265. Over the past few years O&M has taken on the responsibility of maintaining road bond projects and ADOT improvements. These projects have extensive storm drain systems that require periodic cleaning. In the past we would hire a contractor to do this work. Not only do the road bond projects have storm drains and detention basins, the new subdivision roads acquired for maintenance do as well, which require periodic cleaning. This unit will be utilized for MS4 Compliance Discharge Permit and the Talkeetna Water and Sewer System to clean out mainlines and manholes and perform preventative maintenance on new wastewater treatment plant.

LAND FOR A NEW FIRE STATION

West Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 300,000	\$ 300,000	\$ -	\$ -

Land in the W. Susitna Parkway and S. Purinton Parkway area was identified and classified as a future fire station location by Ordinance No. 20-58, IM 20-121 on June 16, 2020. Land purchase and development as well as utility development would be the first step for the future fire station.

PAVING AND PAD IMPROVEMENTS - STATION 8-2 AND TRAINING GROUNDS

West Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 125,000	\$ 125,000	\$ -	\$ -

Station 8-2 and the adjacent training grounds are the main training areas used by the West Lakes Fire Department. The existing pavement is in poor shape from apparatus and vehicles being driven off the edges. The area adjacent to the limited pavement is mixed gravel with large rocks and dirt that erodes. Improving the pad and adding paving will increase the useable area and cut down on potholes and future maintenance costs.

SECURITY CAMERAS

West Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 50,000	\$ 50,000	\$ -	\$ -

Security cameras, all related equipment and software, and installation for all West Lakes Fire Stations.

PUMPER/TENDER - WILLOW

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 700,000	\$ -

Of Willow's five tenders, one is 36 years old and three are 28 years old. All have maintenance issues. Tender 12-1, a 2015 model, is the only one which can be expected to carry us into the foreseeable future. The essence of rural fire protection is the ability to move water quickly, efficiently, and in great quantity. In all cases, this requires moving it on wheels by using multiple tenders to keep up with the required fire flow. Purchase of a new 3,000 gallon crew cab pumper/tender with a 1,250 GPM pump and 250 gallons of foam would also qualify it as an engine. A pumper/tender of this type will ensure we have a sufficient mobile water supply in Willow for fire attack on structural responses. The Willow reserve account, although adequate for covering most emergency expenditures, would be nearly wiped out if it had to be used for a tender replacement. If withdrawn from the FY24 CP Nominations, it needs to remain at the top of the list for FY25, considering that it takes up to a year and a half for a replacement to arrive after project approval.

STATION 12-1 DEMOLISH AND REMOVE OFFICE BUILDING

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 50,000	\$ 50,000	\$ -	\$ -

This building has been untenable for a few years now, having been abandoned, and is subject to mold and mildew contamination. Although it is still useful as a fire department training prop, it is an unhealthy place for any human activity. It is an eyesore in the center of the community and it should be removed as a matter of safety and community pride. The piece of property it occupies would be far more useful to our needs if it were cleared and graded for another purpose better suited for the fire department.



STATION 12-6 CHIEF'S OFFICE/SECURE FILES

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 50,000	\$ 50,000	\$ -	\$ -

Administrative building is a single story duplex shared by common entry and exit doors and shared restrooms. Each unit is a single open room 24' x 40' with three interior doors between units. It was designed for commercial use, not as office space. One side is used primarily for a training room for which the open concept is an advantage. The office side is a common area with six work stations and no dividers. They are assigned to the chief, assistant chief, admin assistant, State Trooper, and a common station where responders can log in for fire department business. Whenever there are two or more people in the open room, the orderly flow of business is often lost to distraction. The fire chief, by the often confidential nature of his duty, requires a private office in order to conduct business or hold discussions. Certain confidential documents are required to be kept double secured, i.e., locked files inside a locked office inside a locked building. The best we can do now is a locked building with locked files scattered inside but there is no private, locked office to secure anything. A 12' x 18' framed office with sound boarded partitions and a private locked entry door is proposed. The partition would double as additional space for maps, charts, status boards, files, etc.

STATION 12-6 LANDSCAPING IMPROVEMENTS

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ -	\$ -	\$ 75,000	\$ -

Station 12-6 has a small front lawn island that has an identification sign, information kiosk, and a perennial flower bed. The addition of an auto-lighted flagpole (or two) in that area would be a feature considered standard for any government building, especially a fire station. The vacant three quarter acre area behind the building and to the north of the apparatus bays is graded nicely, but is all gravel. Its only current use is for a snow dump. This unused area, if turned into a lawn, would be a source of fire department and community pride. The Suite A half of the building is already used by other community groups for meetings as well as fire department training. With the area made available for outdoor recreation, picnics, and numerous other possibilities, it would be a great venue for the Willow-Caswell Fire Department to host training, seminars, and assorted public safety and education events. It would have value as a morale booster for retention and as a recruitment tool. People are more easily drawn to join a group that appears to be having fun.

STATION MONITORING AND SECURITY ENHANCEMENTS

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 50,000	\$ 50,000	\$ -	\$ -

This money is to provide for facility security system design and installation at Willow Fire Department Stations. This money is to assist grant monies in covering the cost of system design, hardware, installation, monitors, labor, and any other associated expenses to make a security monitoring system operational. With many remote buildings that house expensive equipment and apparatus, there is a need to maintain facility security and protect Borough assets.

TURNOUT COATS AND PANTS - WILLOW

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

Funding Requests			
FY23 Proposed	FY23 Approved	FY24	FY25
\$ 40,000	\$ 40,000	\$ -	\$ -

Turnout gear is the most critical wearing apparel necessary for firefighters. By nature it is subject to considerably abuse from heat, smoke, chemicals, and abrasion. A firefighter is required to have a full set in service and, whenever possible, a second set held in reserve while the primary set is out of service for drying, cleaning, etc. The average life of serviceable turnout gear is only about five years depending on frequency of use and contact with contaminants. By law, it must be compliant with current standards for firefighter health and safety, thereby requiring periodic replacement.





INTERNAL SERVICE FUNDS

289	Service Area Operating
290	Fire Service Areas Capital
291	Road Service Areas Capital
292	Road Service Areas Capital





Reconciliation of Fund Balance: 600
Revolving Loan Fund - Service Area Operating

Cash Balance as of 6/30/2021			\$(162,450)
Recoveries 7/1/2021 - 6/30/2022:			
Talkeetna Flood Control	10,000		
Circle View Service Area	6,000		
Talkeetna Water & Sewer	21,400		
	<u> </u>		
Adjustment to Cash Balance		37,400	
Estimated Cash Balance as of 6/30/2022			<u>(125,050)</u>
Anticipated Recoveries 7/1/2022 - 6/30/2023:			
Talkeetna Flood Control	10,000		
Circle View Service Area	6,000		
Talkeetna Water & Sewer	21,400		
	<u> </u>		
Adjustment to Cash Balance		37,400	
Estimated Cash Balance as of 6/30/2023			<u>(87,650)</u>
Loans Outstanding as of 6/30/2023:			
Talkeetna Flood Control	280,000		
Circle View Service Area	72,000		
Talkeetna Water & Sewer	64,200		
	<u> </u>		
Due to Fund		416,200	
Fund Balance as of 6/30/2023			<u><u>\$328,550</u></u>

Reconciliation of Fund Balance: 605
Revolving Loan Fund - Fire Service Areas Capital

Cash Balance as of 6/30/2021		\$400,480
Adjustment to Cash Balance for Interest	(480)	
Loan to Talkeetna Fire Service Area	(489,000)	
Res 21-102		
Areawide Contribution 7/1/2021-6/30/2022	<u>100,000</u>	
Adjustment to Cash Balance		(389,480)
Estimated Cash Balance as of 6/30/2022		<u>11,000</u>
Anticipated Recoveries 7/1/2022-6/30/2023		
Talkeetna Fire Service Area Loan	<u>32,600</u>	
Adjustment to Cash Balance		32,600
Estimated Cash Balance as of 6/30/2023		<u>43,600</u>
Loans Outstanding as of 6/30/2023:	456,400	
Due to Fund		456,400
Fund Balance as of 6/30/2023		<u><u>\$500,000</u></u>



Reconciliation of Fund Balance: 610
Revolving Loan Fund - Road Service Areas Capital

Cash Balance as of 6/30/2021		\$524,079
Adjustment to Cash Balance for Interest	(629)	
Recoveries 7/1/2021 - 6/30/2022:	<u>\$-</u>	
Adjustment to Cash Balance		(629)
Estimated Cash Balance as of 6/30/2022		<u>523,450</u>
Anticipated Recoveries 7/1/2022 - 6/30/2023:	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2023		<u>523,450</u>
Loans Outstanding as of 6/30/2023:	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2023		<u><u>\$523,450</u></u>

Reconciliation of Fund Balance: 620
Revolving Loan Fund - Local Improvement Districts

Cash Balance as of 6/30/2021		\$-
Estimated Cash Balance as of 6/30/2022		-
Areawide Contribution 7/1/2021 - 6/30/2022	1,000,000	
LIDs Pending Legislation	<u>(770,000)</u>	
Adjustment to Cash Balance		230,000
Areawide Contribution 7/1/2022 - 6/30/2023	<u>500,000</u>	
Estimated Cash Balance as of 6/30/2023		<u>730,000</u>
Due to Fund as of 6/30/2023	<u>770,000</u>	
Fund Balance as of 6/30/2023		<u><u>\$1,500,000</u></u>



APPENDIX

295	Fiscal Year 2023 Approved Positions
307	Historical Employment
309	Average Assessed Value, Top Ten Tax Payers
310	Direct & Overlapping Property Tax Rates, Last Ten Fiscal Years
312	Certified Assessed Valuation
313	School District Enrollment & Statistics
314	History of Mat-Su Borough
318	Glossary
324	Chart of Accounts



**Fiscal Year 2023 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
Assembly	Borough Clerk	Total	3.650
		ADMINISTRATIVE ASSISTANT	0.900
		ASSISTANT CLERK	0.900
		BOROUGH CLERK	0.750
		DEPUTY BOROUGH CLERK	0.400
		DIVISION ADMINISTRATIVE SPECIALIST	0.600
		RECORDS MANAGEMENT SPECIALIST	0.100
	Elections	Total	2.450
		ADMINISTRATIVE ASSISTANT	1.100
		ASSISTANT CLERK	0.100
		BOROUGH CLERK	0.250
		DEPUTY BOROUGH CLERK	0.600
		DIVISION ADMINISTRATIVE SPECIALIST	0.400
	Records Management	Total	2.900
		ADMINISTRATIVE ASSISTANT	1.000
		RECORDS MANAGEMENT OFFICER	1.000
		RECORDS MANAGEMENT SPECIALIST	0.900
	Administration	Total	6.000
		BOROUGH MANAGER	1.000
		DEPUTY BOROUGH MANAGER	1.000
		EXECUTIVE COORDINATOR	1.000
		MEDIA DESIGN SPECIALIST	1.000
		PUBLIC AFFAIRS DIRECTOR	1.000
		SENIOR EXECUTIVE COORDINATOR	1.000
	Law	Total	7.000
		ASSISTANT BOROUGH ATTORNEY	3.000
		BOROUGH ATTORNEY	1.000
		DEPUTY BOROUGH ATTORNEY	1.000
		LEGAL SECRETARY	1.000
		SENIOR LEGAL SECRETARY	1.000
	Human Resources	Total	6.000
		HEALTH & SAFETY MANAGER	1.000
		HR DIRECTOR	1.000
		HR GENERALIST	2.000
		HR OFFICE TECHNICIAN	1.000
		SR HR GENERALIST	1.000
	Purchasing	Total	7.000
		ASSISTANT PURCHASING OFFICER	1.000
		BUYER	2.000
		INVENTORY & PURCHASING TECHNICIAN	1.000
		OFFICE ASSISTANT	1.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
Information Technology	IT Administration	PURCHASING COORDINATOR	1.000
		PURCHASING DIRECTOR	1.000
		Total	6.000
		CYBER SECURITY ANALYST	1.000
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000
		DIVISION ADMINISTRATIVE SPECIALIST	1.000
		INFORMATION TECHNOLOGY DIRECTOR	1.000
		IT PROGRAM MANAGEMENT CYBER SECURITY MANAGER	1.000
		WEB ARCHITECT	1.000
	Office of Information Technology	Total	9.500
		ENTERPRISE SYSTEM ADMINISTRATOR	2.000
		HELP DESK SPECIALIST	1.500
		HELP DESK SPECIALIST +5%	1.000
		IT OPERATIONS DIVISION MANAGER	1.000
		PROGRAMMER/ANALYST	4.000
	Geographic Info Systems	Total	6.000
		GIS CADASTRAL & ADDRESSING MANAGER	1.000
		GIS CADASTRAL SPECIALIST	1.000
		GIS PROGRAMMER/ANALYST	2.000
		GIS SPECIALIST	2.000
Finance	Admin-Finance	Total	3.000
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000
		FINANCE DIRECTOR	1.000
		GRANT COORDINATOR	1.000
	Revenue & Budget	Total	13.000
		ACCOUNTING ASSISTANT I	1.000
		ACCOUNTING ASSISTANT I - COLLECTIONS	2.000
		ACCOUNTING ASSISTANT II - COLLECTIONS	1.000
		ACCOUNTING ASSISTANT II - MEDICAL BILLING	2.000
		BANKRUPTCY AND FORECLOSURE SPECIALIST	1.000
		BILLING & RECEIVABLES SUPERVISOR	1.000
		BUDGET & REVENUE DIVISION MANAGER	1.000
		BUDGET & REVENUE SUPERVISOR	1.000
		DOCUMENT SPECIALIST	1.000
		MEDICAL BILLING SUPERVISOR	1.000
		SENIOR ACCOUNTING ASSISTANT	1.000
	Accounting	Total	12.000
		ACCOUNTANT	1.000
		ACCOUNTING ASSISTANT I - ACCOUNTS PAYABLE	2.000
		ACCOUNTING ASSISTANT II - ACCOUNTS PAYABLE	1.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		ACCOUNTING ASSISTANT II - PAYROLL	1.000
		ACCOUNTING SPECIALIST	3.000
		ACCOUNTS PAYABLE SUPERVISOR	1.000
		ASSISTANT COMPTROLLER	1.000
		COMPTROLLER	1.000
		FINANCIAL COORDINATOR	1.000
	Assessment	Total	24.000
		APPRAISAL ANALYST	2.000
		APPRAISAL TECH	1.000
		APPRAISAL TECHNICIAN	1.000
		APPRAISER I	7.000
		APPRAISER II	2.000
		APPRAISER III	4.000
		ASSESSMENT ASSISTANT	3.000
		ASSESSMENT SUPERVISOR	1.000
		BOROUGH ASSESSOR	1.000
		DIVISION ADMINISTRATIVE SPECIALIST	1.000
		PROPERTY CONVEYANCE SPECIALIST	1.000
Planning & Land Use	Planning	Total	6.000
		DIVISION ADMINISTRATIVE SPECIALIST	1.000
		PLANNER II	4.000
		PLANNING SERVICES MANAGER	1.000
	Platting	Total	6.000
		DIVISION ADMINISTRATIVE SPECIALIST	1.000
		PLATTING ASSISTANT	1.000
		PLATTING OFFICER	1.000
		PLATTING SPECIALIST (Pending Reclass)	3.000
	Planning-Admin	Total	2.000
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000
		PLANNING & LAND USE DIRECTOR	1.000
	Development Services	Total	13.000
		CODE COMPLIANCE OFFICER	4.000
		DEVELOPMENT SERVICES MANAGER	1.000
		DIVISION ADMINISTRATIVE SPECIALIST	1.000
		PERMIT TECHNICIAN	2.000
		PLANNER II	3.000
		RIGHT-OF-WAY COORDINATOR	1.000
		RIGHT-OF-WAY INSPECTOR	1.000
Public Works	Public Works-Admin	Total	1.200
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000
		PUBLIC WORKS DIRECTOR	0.200

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
	Maintenance	Total	9.475
		BUILDING MAINTENANCE SPECIALIST	1.000
		CUSTODIAL & MAINTENANCE SUPERVISOR	1.000
		CUSTODIAN I	1.000
		FACILITIES MAINTENANCE SPECIALIST	0.988
		FACILITY MAINTENANCE SPECIALIST	2.788
		MECHANIC I	0.600
		O&M SPECIALIST	0.600
		OPERATIONS & MAINTENANCE DIVISION MANAGER	0.250
		ROAD ASSET MANAGEMENT SPECIALIST	0.200
		ROAD MAINTENANCE ASSISTANT	0.100
		ROAD MAINTENANCE SUPERVISOR	0.050
		ROAD MAINTENANCE TECHNICIAN	0.150
		SHOP SUPERVISOR	0.600
		UTILITIES/FACILITIES MAINTENANCE SPECIALIST	0.100
		UTILITIES/FACILITIES MAINTENANCE SUPERVISOR	0.050
	Operations	Total	0.438
		O&M SPECIALIST	0.300
		OPERATIONS & MAINTENANCE DIVISION MANAGER	0.100
		ROAD MAINTENANCE SUPERVISOR	0.038
	Pre-Design & Engineering	Total	7.160
		ASSISTANT SURVEYOR	0.700
		CIVIL ENGINEER	0.810
		ENVIRONMENTAL ENGINEER	1.000
		PM&E SPECIALIST	1.000
		PRE-DESIGN & ENGINEERING DIVISION MANAGER	1.000
		RIGHT-OF-WAY ACQUISITION OFFICER	0.500
		ROW ACQUISITION OFFICER	0.500
		SURVEYOR	1.650
	Project Management	Total	6.250
		CIVIL CONSTRUCTION PROJECT MANAGER I	0.500
		CIVIL CONSTRUCTION PROJECT MANAGER II	0.350
		CONSTRUCTION PROJECT MANAGER	3.000
		PM&E SPECIALIST	1.050
		PROJECT MANAGEMENT DIVISION MANAGER	1.000
		ROAD MAINT SUPERINTENDENT/ CONSTRUCTION INSPECTOR	0.350
Emergency Services	Emergency Services Admin	Total	5.220
		ADMINISTRATIVE ASSISTANT	1.000
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		DIVISION ADMINISTRATIVE SPECIALIST	2.000
		EMERGENCY SERVICES DIRECTOR	1.000
		PROGRAM COORDINATOR	0.020
		SERVICE AREA ASSISTANT - FIRE	0.200
	Rescue Units	Total	1.295
		DEPUTY DIRECTOR - FIRE	0.047
		DISTRICT FIRE CHIEF	0.200
		PROGRAM COORDINATOR	0.049
		RESCUE OPERATIONS CHIEF	1.000
	Telecommunication Network	Total	1.500
		TELECOMMUNICATIONS SUPERVISOR	0.750
		TELECOMMUNICATIONS TECHNICIAN	0.750
	Ambulance Operations	Total	77.192
		BATTALION CHIEF	4.000
		DEPUTY DIRECTOR EMS	1.000
		EMS BATTALION CHIEF	1.000
		EMS CHIEF	1.000
		EMS DEPUTY CHIEF	1.000
		EMS QUALITY ASSURANCE MANAGER	1.000
		EMS SHIFT SUPERVISOR	4.000
		EMS TRAINING COORDINATOR	3.000
		EMT 2 + 5%	3.000
		EMT I	5.000
		EMT II	25.000
		MOBILE INTENSIVE CARE PARAMEDIC + 5%	28.000
		PROGRAM COORDINATOR	0.192
	Emergency Management	Total	1.015
		EMERGENCY MANAGER	1.000
		PROGRAM COORDINATOR	0.015
Community Development	Brett Memorial Ice Arena	Total	4.000
		ICE ARENA MANAGER	1.000
		ICE ARENA OPERATIONS ASSISTANT	2.000
		SKATING PROGRAM FACILITATOR	1.000
	Community Pools	Total	9.500
		POOL MAINTENANCE TECHNICIAN	1.000
		POOL MANAGER	1.000
		SENIOR WATER SAFETY INSTRUCTOR	2.000
		WATER SAFETY INSTRUCTOR	5.500
	Parks & Recreation	Total	1.500
		OUTDOOR RECREATION SPECIALIST	1.000

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		OUTDOOR RECREATION TECHNICIAN	0.500
	Community Dev - Northern Region	Total	1.000
		NORTHERN OUTDOOR RECREATION TECH	1.000
	Recreation Infrastructure Maint.	Total	1.500
		OUTDOOR RECREATION TECHNICIAN	0.500
		OUTDOOR RECREATION TRAILS SPECIALIST	1.000
	Recreational Services	Total	1.850
		DIVISION ADMINISTRATIVE SPECIALIST	0.850
		PARKS REC & LIBRARY SERVICES MANAGER	1.000
	Community Develop-Admin	Total	4.200
		ASSET MANAGER	0.400
		COMMUNITY DEVELOPMENT DIRECTOR	0.500
		DEPARTMENT ADMINISTRATIVE SPECIALIST	0.500
		LAND AND RESOURCE MANAGEMENT	
		DIVISION MANAGER	0.500
		LAND DISPOSAL & FORCLOSURE SPECIALIST	0.400
		LAND MANAGEMENT AGENT	0.400
		LAND MANAGEMENT SPECIALIST	1.000
		NATURAL RESOURCE MANAGER	0.500
Grand Total Areawide Fund, Fund 100			269.794

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fund 200 - Non-Areawide**

Department	Division	Title	Full-Time Equivalent
Assembly	Animal Care & Regulation	Total	16.000
		ANIMAL CARE & REGULATION OFFICER	3.000
		ANIMAL CARE AND REGULATION OFFICER	1.000
		ANIMAL CARE DIRECTOR	1.000
		ANIMAL CARE FACILITY TECHNICIAN	1.000
		CHIEF ANIMAL CARE & REGULATION OFFICER	1.000
		DISPATCHER	1.000
		PROGRAM COORDINATOR	1.000
		SHELTER ASSISTANT	4.000
		SHELTER MANAGER	1.000
		VETERINARIAN	1.000
		VETERINARY TECHNICIAN	1.000
Information Technology	Office of Information Technology	Total	0.500
		HELP DESK SPECIALIST	0.500
Community Development	Sutton Library	Total	1.750
		ASSISTANT LIBRARIAN	0.750
		LIBRARIAN	1.000
	Talkeetna Library	Total	1.875
		ASSISTANT LIBRARIAN	0.875
		LIBRARIAN	1.000
	Trapper Ck Library	Total	0.750
		LIBRARIAN	0.750
	Willow Library	Total	1.880
		ASSISTANT LIBRARIAN	0.880
		LIBRARIAN	1.000
	Big Lake Library	Total	1.880
		ASSISTANT LIBRARIAN	0.880
		LIBRARIAN	1.000
Grand Total Non-Areawide Fund, Fund 200			24.635

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Enhanced 911 and Land Management**

Department	Division	Title	Full-Time Equivalent
Emergency Services	Enhanced 911	Total	1.500
		GIS SPECIALIST	1.000
		TELECOMMUNICATIONS SUPERVISOR	0.250
		TELECOMMUNICATIONS TECHNICIAN	0.250
Total Enhanced 911 Fund, Fund 202			1.500
Community Development	Land Management	Total	3.950
		ASSET MANAGER	0.600
		DIVISION ADMINISTRATIVE SPECIALIST	0.150
		LAND AND RESOURCE MANAGEMENT	
		DIVISION MANAGER	0.500
		LAND DISPOSAL & FORCLOSURE SPECIALIST	0.600
		LAND MANAGEMENT AGENT	0.600
		LAND MANAGEMENT SPECIALIST	1.000
		NATURAL RESOURCE MANAGER	0.500
	Community Develop-Admin	Total	1.000
		COMMUNITY DEVELOPMENT DIRECTOR	0.500
		DEPARTMENT ADMINISTRATIVE SPECIALIST	0.500
Total Community Development Fund, Fund 203			4.950
Grand Total Enhanced 911 and Community Development			6.450

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
	Fleet Maintenance - Fire	Total	5.750
		ADMINISTRATIVE ASSISTANT	0.750
		MECHANIC I	1.000
		MECHANIC II	3.000
		SHOP SUPERVISOR	1.000
Total Fleet Maintenance Fire Fund, Fund 245			5.750
	Caswell	Total	1.040
		DEPUTY DIRECTOR - FIRE	0.017
		DISTRICT FIRE CHIEF	0.500
		PROGRAM COORDINATOR	0.023
		SERVICE AREA ASSISTANT - FIRE	0.500
Total Caswell FSA Fund, Fund 248			1.040
	West Lakes	Total	5.421
		ADMINISTRATIVE ASSISTANT	0.250
		DEPUTY DIRECTOR - FIRE	0.165
		DISTRICT FIRE CHIEF	0.900
		PROGRAM COORDINATOR	0.106
		SERVICE AREA ASSISTANT - FIRE	3.000
		TRAINING OFFICER - FIRE	1.000
Total West Lakes FSA Fund, Fund 249			5.421
	Central	Total	33.939
		ADMINISTRATIVE ASSISTANT	1.000
		CENTRAL MAT-SU FIRE DEPT TRAINING OFFICER	1.000
		DEPUTY DIRECTOR - FIRE	0.555
		DISTRICT FIRE CHIEF	0.900
		FIRE SERVICE CAPTAIN	10.000
		FIREFIGHTER/DRIVER OPERATOR	11.000
		FIREFIGHTER/DRIVER/OPERATOR	4.000
		HEALTH, SAFETY, AND LOGISTICS OFFICER	1.000
		PERMITTING TECHNICIAN	0.300
		PROGRAM COORDINATOR	0.384
		SERVICE AREA ASSISTANT - FIRE	3.800
Total Central FSA Fund, Fund 250			33.939

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
	Fire Code Deferment	Total	3.700
		FIRE CODE OFFICIAL	2.000
		FIRE MARSHAL	1.000
		PERMITTING TECHNICIAN	0.700
Total Fire Code Deferment Fund, Fund 250			3.700
	Butte	Total	1.146
		DEPUTY DIRECTOR - FIRE	0.048
		DISTRICT FIRE CHIEF	1.000
		PROGRAM COORDINATOR	0.098
Total Butte FSA Fund, Fund 251			1.146
	Sutton	Total	0.022
		DEPUTY DIRECTOR - FIRE	0.012
		PROGRAM COORDINATOR	0.010
Total Sutton FSA Fund, Fund 253			0.022
	Talkeetna	Total	0.069
		DEPUTY DIRECTOR - FIRE	0.022
		PROGRAM COORDINATOR	0.047
Total Talkeetna Fsa Fund, Fund 254			0.069
	Willow	Total	1.102
		DEPUTY DIRECTOR - FIRE	0.045
		DISTRICT FIRE CHIEF	0.500
		PROGRAM COORDINATOR	0.058
		SERVICE AREA ASSISTANT - FIRE	0.500
Total Willow FSA Fund, Fund 258			1.102
	Greater Palmer	Total	0.090
		DEPUTY DIRECTOR - FIRE	0.090
Total Greater Palmer FSA Fund, Fund 259			0.090
Public Works	RSA Admin	Total	16.370
		ASSISTANT SURVEYOR	0.300
		CIVIL CONSTRUCTION PROJECT MANAGER II	1.150
		CIVIL ENGINEER	0.150
		MECHANIC I	0.290
		O&M SPECIALIST	0.940
		OPERATIONS & MAINTENANCE DIVISION MANAGER	0.450

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
		PM&E SPECIALIST	0.950
		PUBLIC WORKS DIRECTOR	0.400
		RIGHT-OF-WAY ACQUISITION OFFICER	0.500
		ROAD ASSET MANAGEMENT SPECIALIST	0.800
		ROAD MAINT SUPERINTENDENT/ CONSTRUCTION INSPECTOR	0.650
		ROAD MAINTENANCE ASSISTANT	1.900
		ROAD MAINTENANCE SUPERINTENDENT	3.000
		ROAD MAINTENANCE SUPERVISOR	0.900
		ROAD MAINTENANCE TECHNICIAN	2.850
		ROW ACQUISITION OFFICER	0.500
		SHOP SUPERVISOR	0.290
		SURVEYOR	0.350
Total RSA Administration Fund, Fund 265			16.370
	Talkeetna Flood	Total	0.025
		CIVIL ENGINEER	0.025
Total Fund 290			0.025
Public Works	Non-Departmental	Total	2.568
		FACILITIES MAINTENANCE SPECIALIST	0.013
		FACILITY MAINTENANCE SPECIALIST	0.213
		MECHANIC I	0.010
		O&M SPECIALIST	0.160
		OPERATIONS & MAINTENANCE DIVISION MANAGER	0.200
		PUBLIC WORKS DIRECTOR	0.100
		ROAD MAINTENANCE SUPERVISOR	0.013
		SHOP SUPERVISOR	0.010
		UTILITIES/FACILITIES MAINTENANCE SPECIALIST	0.900
		UTILITIES/FACILITIES MAINTENANCE SUPERVISOR	0.950
Total Talkeetna Sewer & Water Fund, Fund 293			2.568

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

**Fiscal Year 2023 Approved Positions
Enterprise Funds**

Department	Division	Title	Full-Time Equivalent
Public Works	Central Landfill	Total	10.250
		ADMINISTRATIVE ASSISTANT	1.000
		DIVISION ADMINISTRATIVE SPECIALIST	0.350
		MECHANIC I	0.100
		PUBLIC WORKS DIRECTOR	0.300
		SHOP SUPERVISOR	0.100
		SOLID WASTE DIVISION MANAGER	0.400
		SW OPERATIONS UNIT SUPERVISOR	1.000
		UTILITY WORKER II	5.000
		UTILITY WORKER III	2.000
	Transfer Sites	Total	8.650
		DIVISION ADMINISTRATIVE SPECIALIST	0.350
		SOLID WASTE DIVISION MANAGER	0.300
		SW OPERATIONS UNIT SUPERVISOR	1.000
		UTILITY WORKER II	1.000
		WASTE DISPOSAL TECHNICIAN	6.000
	Hazardous Waste Removal	Total	3.400
		DIVISION ADMINISTRATIVE SPECIALIST	0.200
		ENVIRONMENTAL TECHNICIAN	2.000
		SOLID WASTE DIVISION MANAGER	0.200
		SW OPERATIONS UNIT SUPERVISOR	1.000
	Recycling	Total	0.420
		PROGRAM COORDINATOR	0.420
	Community Cleanup	Total	0.470
		DIVISION ADMINISTRATIVE SPECIALIST	0.050
		PROGRAM COORDINATOR	0.370
		SOLID WASTE DIVISION MANAGER	0.050
	Vehicle Removal Program	Total	0.310
		DIVISION ADMINISTRATIVE SPECIALIST	0.050
		PROGRAM COORDINATOR	0.210
		SOLID WASTE DIVISION MANAGER	0.050
Total Solid Waste Fund, Fund 510			23.500
Assembly	Port Development	Total	1.000
		PORT OPERATIONS MANAGER	1.000
Total Port Fund, Fund 520			1.000
Grand Total Enterprise Funds			24.500

*As long as duties remain substantially the same, position titles may be changed at the discretion of the Manager.

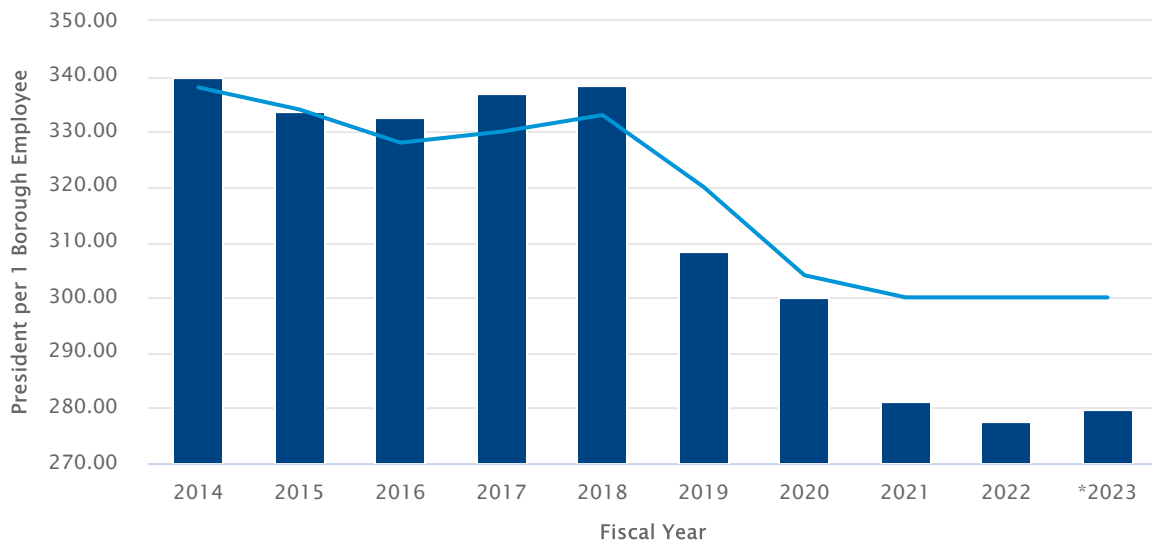
Statistical and Supplementary Information

Borough Historical Employment

Fiscal Year	Borough Population	Borough Employees (Total FTE*)	MSB Residents per Borough FTE
2012	93,677	280.24	334.27
2013	95,880	285.49	335.84
2014	98,103	288.75	339.75
2015	101,062	302.94	333.60
2016	104,119	312.94	332.71
2017	106,232	315.09	337.15
2018	107,115	316.38	338.56
2019	108,317	351.37	308.27
2020	107,829	359.39	300.03
2021	107,305	381.39	281.35
2022	108,805	392.00	277.56
*2023	110,981	396.63	279.81

Employees of the Matanuska-Susitna Borough are calculated by Full-Time Equivalent units. One FTE is equal to one regular full-time Borough employee. Although the number of FTEs has grown steadily over the past 20 years, the population has nearly doubled from 59,322 residents in 2000 to a projected 108,805 in 2022. The graph below displays borough residents per 1 Borough employee. The ratio of residents to 1 Borough employee in 2021 was 281.35 residents per 1 FTE, a more efficient ratio than any other major municipality in the State of Alaska.

Mat-Su Borough Residents per Borough Employee
10 Years

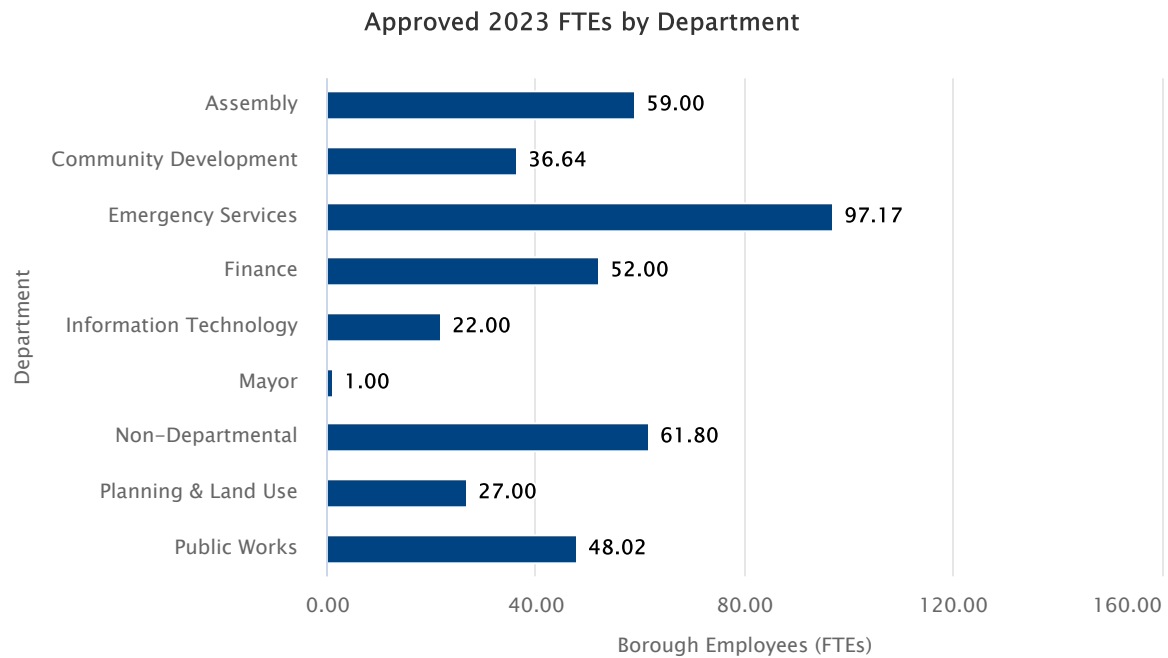


Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section
2021 Population figures are projected based on estimated annual growth rates

2021-2022 Borough & Municipality Employee to Residents Ratios

Borough/Municipality	Employees	Population	Residents per Employee
Juneau, City and Borough of	1,896	31,773	17
Municipality of Anchorage	2,318	288,500	124
Kenai Peninsula Borough	312	58,671	188
Fairbanks North Star Borough	414	97,159	235
Matanuska-Susitna Borough	389	112,604	290

Source: Borough/Municipality Budget Documents



*Includes Areawide and Nonareawide department employees

Average Assessed Value of Homes in the Mat-Su Borough
2012-2022

Fiscal Year	Average Assessed Value	Areawide Mill Rate	Nonareawide Mill Rate	Average Tax Bill*
2012	209,184	10.051	0.425	2,191
2013	211,400	9.691	0.489	2,152
2014	212,839	9.852	0.52	2,208
2015	217,553	9.662	0.52	2,215
2016	223,244	9.984	0.517	2,344
2017	231,491	9.984	0.525	2,433
2018	242,780	10.332	0.548	2,641
2019	249,055	10.331	0.548	2,709
2020	254,845	10.386	0.573	2,793
2021	265,009	10.322	0.511	2,870
2022	283,203	9.942	0.432	2,938
2023	320,307	8.901	0.392	2,977

Source: Matanuska-Susitna Borough Department of Finance, Assessments

*Based on Areawide and Nonareawide mill rates and average assessed value. Additional taxes apply to properties within road service and fire service areas.

Top Ten Taxpayers
Fiscal Year 2022

Taxpayer	Total Value*	Total Taxed
1. Mat-Su Valley Medical Center	127,439,000	1,922,396
2. Enstar Natural Gas	65,905,700	931,393
3. Fred Meyer Stores, Inc.	52,913,795	662,144
4. Alaska Hotel Properties, Inc.	39,852,800	413,521
5. Maple Springs	34,335,400	465,213
6. Wal-Mart Stores, Inc.	28,331,726	343,870
7. GCI Cable / Alaska Wireless	26,489,700	371,387
8. Global Finance & Investments S.A / Gary Lundgren	24,803,100	301,018
9. DBC, LLC / Target	20,536,562	248,328
10. CATC Alaska Tourism Corp	18,417,300	305,094

Source: Matanuska-Susitna Borough Department of Finance, Assessments

*Total value includes personal and real property taxable value

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**
(mill levy rate per \$1,000 of assessed value)

Fiscal Year	Direct Rate	Overlapping Rates							
	Areawide Borough	Non-areawide Borough	City of Palmer	City of Wasilla	City of Houston	2	4	7	8
2014	9.852	0.520	3.00	-	3.00	3.05	4.41	1.39	4.00
2015	9.662	0.520	3.00	-	3.00	3.24	4.59	1.39	-
2016	9.984	0.517	3.00	-	3.00	3.43	4.82	1.07	-
2017	9.984	0.525	3.00	-	3.00	3.43	4.59	0.91	-
2018	10.332	0.548	3.00	-	3.00	3.43	4.59	0.91	-
2019	10.331	0.548	3.00	-	3.00	3.43	4.59	0.91	-
2020	10.386	0.573	3.00	-	3.00	3.43	4.59	0.91	-
2021	10.322	0.511	3.00	-	3.00	3.43	4.59	0.91	-
2022	9.942	0.432	3.00	-	3.00	3.43	4.59	1.50	-
2023	9.300	0.392	3.00	-	3.00	3.16	4.11	1.50	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
2014	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2015	2.78	1.77	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2016	2.78	1.86	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2017	2.78	1.85	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2018	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2019	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2020	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2021	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2022	2.78	1.850	4.10	1.50	2.92	2.51	3.50	2.57	4.59
2023	2.64	1.739	4.08	1.37	2.73	2.37	3.37	2.49	4.37

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

Note: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**
(mill levy rate per \$1,000 of assessed value)

Fiscal Year	Overlapping Rates							
	24	25	26	27	28	29	30	31
2014	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2015	2.04	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2016	2.04	1.73	3.45	3.48	2.00	3.01	4.41	3.68
2017	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2018	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2019	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2020	2.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2021	3.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2022	3.04	1.73	3.45	3.48	1.99	3.12	4.41	3.68
2023	2.91	1.63	3.21	3.28	1.87	3.04	4.30	3.35

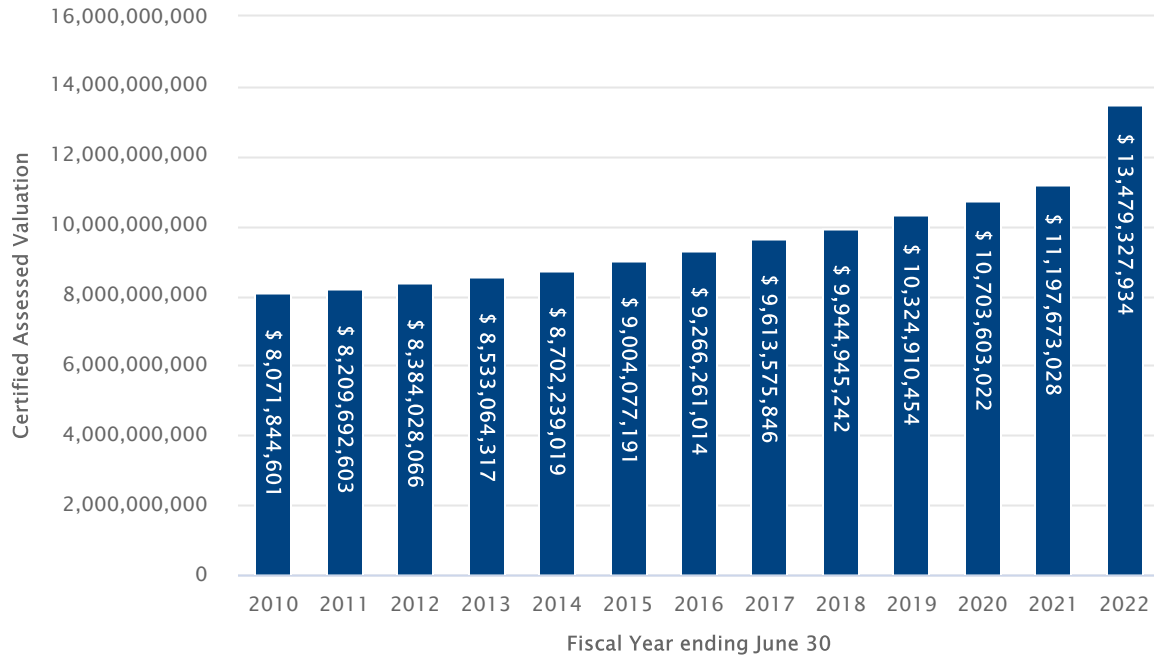
Fiscal Year	Overlapping Rates							
	35	69	130	131	132	135	136	*
2014	1.46	9.12	1.99	3.24	0.90	2.96	1.67	-
2015	1.34	9.12	1.99	3.24	0.90	2.96	1.78	-
2016	2.75	9.12	1.99	3.24	0.94	3.21	1.88	-
2017	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2018	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2019	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2020	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2021	2.75	9.40	2.15	3.24	0.96	3.21	2.20	5.03
2022	2.75	9.40	2.15	3.24	0.96	3.21	2.20	5.03
2023	2.64	9.50	1.95	3.06	0.90	3.20	2.06	5.03

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

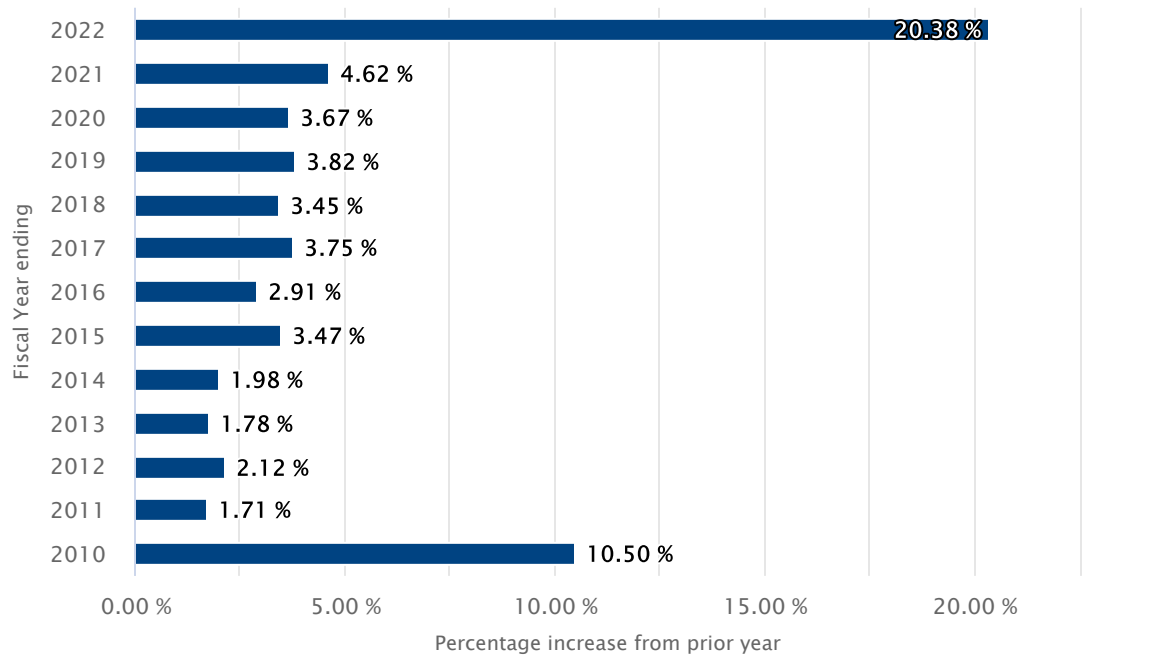
Note: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

*Jimmy's Drive Service Area was established with Ordinance 18-085

Mat-Su Borough Certified Assessed Valuation by Fiscal Year

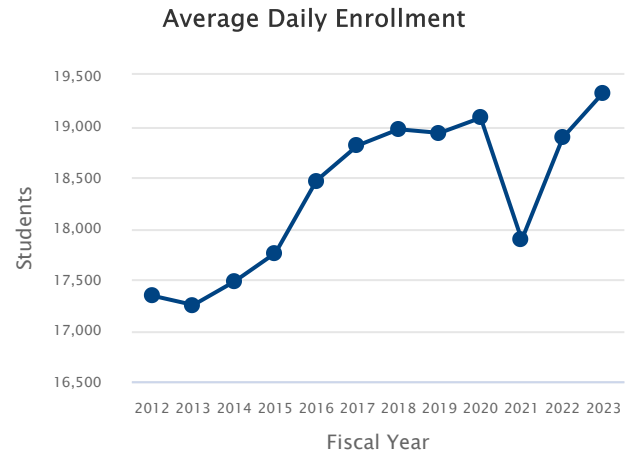
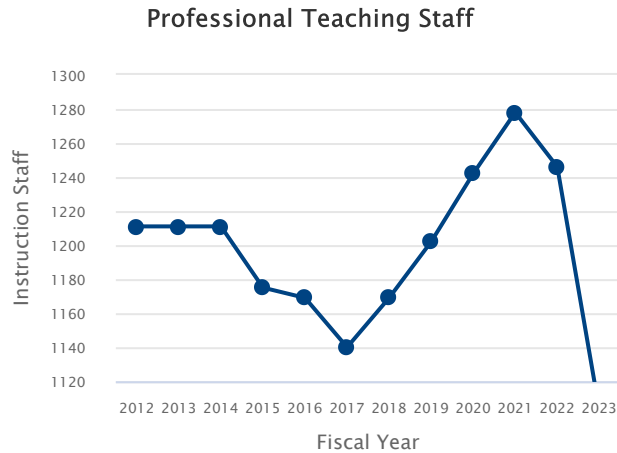


Annual Increase in Mat-Su Borough Assessed Valuation



Highcharts.com

School District Enrollment and Statistics



Source: Matanuska-Susitna Borough School District Preliminary Approved Budget 2022-2023

School District Enrollment, Staffing, Facilities & Average Class Size

Fiscal Year	Average Daily Enrollment	Professional Teaching Staff	Number of Schools	Average Class Size		
				Elementary Schools	Middle Schools	High Schools
2023*	19,333	1,103	47	**	**	**
2022	18,886	1,246	47	**	**	**
2021	17,885	1,247	47	**	**	**
2020	19,080	1,249	47	22.40	22.60	20.10
2019	18,932	1,237	47	23.90	25.40	21.20
2018	18,968	1,227	47	21.10	28.40	20.80
2017	18,809	1,278	46	23.40	24.80	28.50
2016	18,466	1,242	46	25.00	27.10	26.30
2015	17,757	1,202	45	23.50	25.60	28.70
2014	17,477	1,169	45	23.50	25.60	23.80
2013	17,247	1,140	45	22.00	24.80	22.00
2012	17,338	1,169	44	24.30	26.50	28.10

Source: Matanuska-Susitna Borough School District Preliminary Approved Budget 2022-2023

*Projected/Preliminary Approved budget 2023

**Data not yet available

Note: Each year the Matanuska-Susitna Borough School District reports the average number of students enrolled in elementary, middle, and high school classes. Average class size for FY10-FY17 reflects the number of students enrolled in all classes throughout the district except correspondence study. FY07-FY09 calculations are as above and do not include self-contained special education classes.

For more information on the Matanuska-Susitna Borough School District, please visit www.matsuk12.org

History of the Matanuska-Susitna Borough

Formation

Date of Incorporation: January 1st, 1964

Form of Government: 2nd Class Borough

Type of Government: Elected Mayor and 7-member Assembly

Area: 25,265 square miles

2021 Population: 107,305

The Borough was incorporated as a second class borough on January 1, 1964. The Borough is governed by a seven-member Borough Assembly, elected from a single-member district, and a Mayor, elected at large. The Borough Assembly appoints the Borough Manager, who serves as chief administrator and directs the Administration of the Borough. The Assembly also appoints an Attorney and the Clerk. There is an appointed Planning Commission, Platting Board, Transportation Advisory Board, and several other advisory committees.

There are three categories of Borough powers: areawide powers (exercised throughout the Borough), non-areawide powers (not exercised within cities), and powers exercised through a service area (a district in which a tax is levied to finance special services provided within the district).

The Borough exercises the following areawide powers: general administration, education, property assessment and collection of taxes, planning and zoning, parks and recreation, ports, emergency medical services, transportation and historic preservation. The Borough also exercised the following non-areawide powers: solid waste, libraries, septage disposal, animal care and regulation and economic development. Additionally, following voter approval the Borough is responsible for 30 active service areas for water, sewer, flood, water erosion, fire and/or roads. Service area boards of supervisors are appointed by the Borough Assembly to advise on the affairs of each service area.

History of the Matanuska-susitna Borough

The Matanuska-Susitna Borough is in the heart of South Central Alaska. It includes part of the Alaska Range, Chugach Mountains, and the Talkeetna and Clearwater Ranges. There are currently three incorporated cities within the Matanuska-Susitna Borough; Palmer (population-6,223), Wasilla (population-8,801) and Houston (population-2,269). There are also several unincorporated communities and twenty-one (21) recognized community councils. The core area, the area surrounding Palmer and Wasilla, is where the majority of the population lives. As of 2019, the population for the Borough was estimated at 106,438.

Palmer began around 1880 when George Palmer built a trading station on the Matanuska River. The 1913 Nelchina gold stampede brought some of the first settlers, and the other mines near Sutton, Chickaloon and Hatcher Pass fueled growth in these early years. In 1935, President Roosevelt created a relocation program that brought 225 farming families from the impoverished areas of northern Minnesota, Wisconsin and Michigan to Palmer. The Matanuska Colony was formed by the Alaska Rural Rehabilitation Corporation to set up agricultural development in Alaska. During the time period between 1935 until the 1960's, Palmer became the primary supply center for the region. It remained the regional commercial center until the new Glenn Highway bypassed Palmer.

Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek.

Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad created an overland supply link to Fairbanks and interior Alaska. The railroad and closeness to the gold fields brought the people from Knik to Wasilla. Wasilla prospered as the self-proclaimed, "Gateway to the Willow Creek Mining District". This was a very active mining area between 1909 and 1950.

In the early 1970's, the changes in the roads, which included the bypass on the Glenn and the subsequent development of the George Parks Highway, helped to turn Wasilla into a suburban settlement. Wasilla was incorporated in 1973. Major growth resulted from the 1970's and 1980's Alaska oil boom and pipeline development. By 1984, Wasilla was the commercial heart of the Borough again and was the fastest growing city of its size in the United States.

The City of Houston origins are due to the use of Herring Trail for supplies into the Willow Creek Mining District. The town was named after Congressman Houston of Tennessee and was first seen on the Alaska Railroad maps in



1917. Several coal mines were developed in the area during 1917 and 1918 which supplied coal to the Navy through World War II. In 1953 and 1954, gravel roads and power lines were extended to this area and Houston was settled. The City of Houston was incorporated as a third-class city in 1966 and reclassified in 1973 as a second-class city.

Talkeetna area which is located at the confluence of the Talkeetna, Susitna and Chulitna River started in the 1890's as a trading station. The town site was established during the construction of the Alaska Railroad. Talkeetna was a winter home and supply point for the gold fields in the Yentna Mining District. Now Talkeetna is a large tourism hub, and a staging area for those who climb Mt. McKinley.

Today the Mat-Su Borough is the fastest growing region in the state. A lot of focus and work within the Borough is getting roads, schools and emergency services built up to support the rapidly growing population.



The Borough is in South Central Alaska, and begins approximately 40 miles north of Anchorage.



The Borough is in a central location, with shorter shipping routes to Asia than the western United States, over the Pole nonstop flights to Europe and various locations within the Lower 48 States.

Alaska Economic Regions



Note: Based on 2013 Geography

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Glossary of Key Terms

Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Adopted Budget	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
Amended Budget	A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications).
Amortization	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
Annual Budget	A budget developed and enacted to apply to a single fiscal year.
Appropriation Ordinance	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
Areawide	Encompassing the entire area within the boundaries of the Borough.
Assessment	The process of determining taxable property value by government assessors by use of an appraisal.
Assessed Valuation	The valuation is set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-Exempt property is excluded from the assessable base.
Available Fund Balance	The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.
Balanced Budget	A balanced budget is when revenues plus unassigned fund balance equal or exceed expenditures, debt principal and reserves.
Basis of Accounting	A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Block Grant	A grant given to a City within the Borough with no specified purpose.
Bond	A type of long-term promissory note, frequently issued to the public as a security-regulated under federal securities laws and state law. Under Alaska law the borough may issue general obligation bonds, revenue bonds and assessment bonds. To date it has only issued general obligations bonds. General obligation bonds may be issued

	without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general obligation debt. The issuance of long-term debt will be only for construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term “budget” designates the financial plan presented to the appropriating governing body for adoption or the plan finally approved by that body.
Budgetary Control	The control or management of a government or enterprise in accordance with a approved budget to keep expenditures within the limitations of available appropriations and available revenue.
Budget Document	The official written statement prepared by the borough’s administrative staff to present a comprehensive financial program to the borough assembly. It provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. Additional sections consist of schedules supporting the summary. These schedules show in detail the past year actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel, supplemental information, and a glossary.
Capital Asset	An asset that exceeds \$25,000 and has a life expectancy in excess of 3 years.
Capital Projects	Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land, the construction of a building or facility, or the purchase of equipment and exceeds \$25,000.
Capital Projects Funds	Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
Charges for Service	(Also called User Charges or Fees) The charges for goods or services provided by the local government to those private individuals and entities who receive the service. Such charges reduce the reliance on property tax funding.
Component Unit	Entity separate from the Matanuska-Susitna Borough with legal, financial, and/or administrative autonomy, but for which the Borough’s elected officials are accountable, either directly or indirectly. The Borough has only one component unit, the Matanuska Susitna Borough School District.
Comprehensive Annual Financial Report (CAFR)	The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provision, extensive introductory material and a detailed Statistical Section.

Contractual Service	A service rendered to the Borough by private firms, individuals, or other Borough departments on a contract basis.
Debt Service	Payment of interest and principal related to long-term debt.
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Department	The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.
Depreciation	Expense allowance made for wear and tear on an asset over its estimated useful life.
Division	A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.
EDA	Economic Development Agency
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Enhanced 911 Fund	A fund established for the collection of E-911 service fees on each wireless or wireline within the Borough and to provide funds for maintenance of the system.
Enterprise Funds	Funds which account for certain activities for which a fee is charged to external users for goods or services. Operations are generally operated and accounted for in a manner similar to private businesses.
EPA	Environmental Protection Agency
Expenditures	General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.
Fiduciary Fund	A fund with assets the Borough holds as a trustee and that cannot be used for borough programs.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The borough's fiscal year extends from July 1 to the following June 30.
FAA	Federal Aviation Association
FHWA	Federal Highway Administration
FIM	Facility Investment Metric, measure by which capital project nominations are analyzed to determine potential impact of a project to borough operations.
FTA	Federal Transit Administration

FTE	Full-Time Equivalent
Fund	An accounting entity designed to isolate the expenditures/ expenses and revenues of various programs or services. Funds are classified according to type: general, enterprise debt service, etc. The expenditures/expenses and revenues are accounted for according to generally accepted accounting principles.
Fund Balance	Difference between assets and liabilities reported in a governmental fund.
Fund Categories	Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.
Fund Type	The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, which is not accounted for in specific purpose funds. The primary source of revenue for this fund are local taxes and federal and state revenues.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the Borough are pledged.
Generally Accepted	Uniform minimum standards and guidelines for financial account and Accounting Principles reporting. They govern the form and content of the financial statements of (GAAP)an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Fund	Funds used to account for the acquisition, use and balances of expendable Types financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions of gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
Interfund Charges	Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.
Interfund Transfers	Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.
Internal Service Fund	A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment Income	Revenue associated with management activities of investing idle cash in approved securities.
Landfill Closure/Postclosure	Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.
Mill Levy or Mill Rate	A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of \$1 of tax per \$1,000 of assessed value.
Mill Levy Limitation	The limitation in the Budget Year of the mill rate that may be levied in a taxing jurisdiction.
Modified Accrual Basis of Accounting	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
Nonareawide	Encompassing the area outside of City limits but within the boundaries of the borough.
Operating Budget	Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges and acceptance of grants universally require ordinances.
Performance Measures	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
Personnel Services	Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough’s contribution for retirement and health and life insurance.
PPE	Property, Plant and Equipment. Assets owned by the Borough with initial, individual cost of more than \$25,000 and an estimated useful life in excess of two years.
Property Tax	A tax levied on the assessed value of property.
Proprietary Funds	A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises.

Property Tax Exemption	State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portions of owner-occupied residential properties.
Proposed Budget	A budget that is prepared by the Manager for presentation to the assembly for their consideration, review and deliberation.
Service Area	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Tax Levy	The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tobacco Excise Tax	A tax on all tobacco products sold in the Borough.
Transient Accommodation Tax	5% tax on hotel/motel occupancy levied areawide.
USFWS	United States Fish & Wildlife Services
USDA	United States Department of Agriculture
Working Capital	The capital used in the day to day operations of the borough.

Chart of Accounts

Funds

Fund	Description
100	Areawide
200	Non Areawide
201	Tobacco Tax
202	Enhanced 911
203	Land Management
204	Education Operating
245	Fire Fleet Maintenance
248	Caswell FSA #135
249	West Lakes FSA #136
250	Central Mat-Su FSA #130
251	Butte FSA #2
252	Greater Palmer FSA
253	Sutton FSA #4
254	Talkeetna FSA #24
255	Fishhook FSA
256	Big Lake FSA #33
257	Meadow Lakes FSA #34
258	Willow FSA #35
259	Gr Palmer Cons. FSA #132
265	Adm-Road Service Areas
266	RSA Grid Roller Maintenance
270	Midway RSA #9
271	Fairview RSA #14
272	Caswell Lake RSA #15
273	South Colony RSA #16
274	Knik RSA #17
275	Lazy Mountain RSA #19
276	Greater Willow RSA #20
277	Big Lake RSA #21
278	North Colony RSA #23
279	Bogard RSA #25
280	Greater Butte RSA #26
281	Meadow Lakes RSA #27
282	Gold Trail RSA #28
283	Greater Talkeetna RSA #29
284	Trapper Creek RSA #30
285	Alpine RSA #31
290	Talkeetna Flood SA #7
291	Garden Terrace SA #8
292	Pt. Mackenzie SA #69
293	Talkeetna Water & Swr SA #36
294	Freedom Hills Subd Road
295	Circ View/Stampede Est SA #131
296	Chase Trail Service Area
297	Roads Outside Serv. Areas
300	Debt Service (Schools)
301	Debt Service (Usda - Fronteras)
302	Debt Service (Fireweed Building)
303	Debt Service (Twindly Bridge)

Fund	Description
305	Debt Service (Borough)
310	Debt Service (Circle Vw)
311	Debt Service (F.M. Des
315	Debt Service (Cops 61)
316	Debt Service (Cops 51)
317	Debt Service (Cops 62)
318	Debt Service (Station 6-2)
319	Debt Service (7-3)
320	Debt Service (Parks/Rec)
325	Debt Service (A/C Cops)
330	Debt Service (Trans System)
400	School Capital Projects
405	Fire Service Capital Proj
410	Rsa Capital Projects
415	Sewage & Water Facilities
420	Landfill Capital Projects
425	Ambulance & Ems Cap. Proj
430	Roads & Bridges Cap. Proj
435	Boro Facilities Cap Proj
440	Cultural & Rec. Svcs. Cap Proj
445	Emerg/Disaster Cap Proj
450	Port Infra/Captl Projects
475	Pass Through Grants
480	Miscellaneous Capital Projects
490	Infrastructure Capital Projects
495	Prison Infrastructure/Captl
499	Combined Sch/Boro Maint
510	Solid Waste
520	Port
530	Mv Susitna
600	Rev. Loan S/A Operating
605	Rev. Loan Fsa Capital
610	Rev. Loan Rsa Capital
615	Consolidated Operations
630	Unemployment Ins. Trust
635	Health Insurance Trust
640	Property & Casualty S.I.F
645	Worker'S Comp S.I.F.
800	Property Tax Agency
805	Deferred Compensation Pln
810	Health Planning Council
811	Miller Reach Fire Relief
825	Natural Gas Lid'S
830	Road Lid'S
835	Electric Lid
840	Other Lid's
901	General Fixed Assets
905	General Long Term Debt

Departments

Department	Description
000	Non-Departmental
100	Assembly
110	Mayor
115	Information Technology
120	Finance
130	Planning & Land Use
140	Assessment
150	Public Works
160	Emergency Services
170	Community Development
180	Capital Projects
999	Inventory

Divisions

Division	Description
000	Non-Departmental
100	Administration
101	Assembly
102	Assembly Reserve
103	Borough Clerk
104	Mayor
105	Elections
106	Records Management
110	Administration
111	Law
112	Port Development
113	Common Contractual
114	Economic Development
115	Human Resources
116	Geographic Info Systems
117	IT Administration
119	Revenue & Budget
120	Admin-Finance
121	Office of Information Technology
122	Maintenance & Licensing
123	Outdoor Ice Rinks
124	Brett Memorial Ice Arena
125	Accounting
126	Telecommunication Network
127	Cottonwood Public Safety
128	Purchasing
129	Recreational Services
130	Planning
131	Platting
132	Cultural Resources
133	Planning-Admin
134	Code Compliance
135	Economic Development
136	Community Pools
137	Environmental
138	Transportation
139	Development Services
140	Assessment
141	Land Management
142	Parks & Recreation
143	Graphics
144	Asset Mgmt & Development
145	Community Develop-Admin
146	Community Enrichment
147	Recreation Infrastructure Maint.
148	Trails Management
149	Community Dev - Northern Region
150	Public Works-Admin
151	Maintenance
237	Mat-Su Special Olympics
238	Meadow Lakes Comm Council
239	Seek

Division	Description
152	Vehicle Maintenance
153	Custodial Maintenance
154	Project Management
155	Operations
156	Engineering
157	Buildings Support
158	Community Cleanup
159	Project Management & Eng
161	Lid'S
180	Capital Projects Admin
181	Project Management
182	Pre-Design & Engineering
183	Purchasing
200	Community Parks & Rec
202	Talkeetna Chamber Of Com
203	Big Lake Lions
204	Mat-Su Youth Council
205	Transportation Museum
206	Wasilla Amateur Hockey
207	Wasilla/Knik/Willow Hist
208	Wasilla Little League
209	Youth Football & Soc.
210	Willow Comm. Schools
211	Mat-Su Men'S Softball
212	Valley Performing Arts
213	City Of Palmer, Parks
214	City Of Wasilla, Parks
215	City Of Houston, Parks
216	Gr. Montana Comm. Assn.
217	Wasilla Athletic League
218	Big Lake Hockey Assn.
219	Homesteaders Comm. Club
220	Palmer Boxing Assn.
221	Wasilla Lions
222	Alpine Civic Club
223	Mat-Su Miners
224	Willow Library
225	Community Swimming Pool
226	Wasilla Girls Softball
227	Fire Chiefs Assn.
228	Mat-Su Swim Club
229	Talkeetna Vfw Post 3836
230	Palmer Little League
231	Wasilla Area Ath/Lions
232	Willow Athletic Club
233	Miss Palmer Pageant
234	Palmer Com/Sch Advisory
235	Montana Ck Dog Musers
236	Ak Hist & Trans Museum
280	Constitution Forum
281	Lazy Mountain Com.Council
282	Mat-Su Motor Musers

Divisions

Division	Description	Division	Description
240	Su Valley Pto	283	Mat-Su Youth Football Btr
241	Alaska State Aquatic Coun	284	Polar Bear Swim Club
242	Aurora Dog Mushers Club	285	Wasilla Hs Booster Club
243	Denali Recreation Assn	286	Valley Recreation Foundn
244	Kiwanis Club Of Palmer	287	Alaska Morgan Horse Assn.
245	Wasilla Area Athletic Lea	300	Emergency Services Admin
246	Wasilla Senior Citizens	301	Emer Med Service Board
247	Parks & Rec Advisory Bd	310	Fleet Maintenance - DES Amb Resc
248	American Legion Post #15	315	Fleet Maintenance - Fire
249	Goose Creek Community Ctr	320	Fire Code Deferment
250	Permits & Inspections	330	Rescue Units
251	Pre-Design	334	Ambulance Operations
252	Trailside Discovery Camp	335	Rural Ambulance
253	Hatcher Pass Outdoor Club	336	Core Amb Dist #1 (C/WL/H/P) FY13
254	Wasilla Youth Soccer Asso	337	Amb Dist #2 (WL/H) - Use 336
255	American Legion Post #35	338	Amb Dist #5 (W)
256	Friends Of Mat-River Park	339	Amb Dist #9 (CL)
257	Palmer Sr Citizen Center	340	Ambulance Operations
258	Wasilla Little Dribblers	341	Amb Dist #1 (C) - Use 336
259	Matsu Softball Assoc	342	Amb Dist #2 (WL) - Use 337
260	Birch Harbor Homewrs Asso	343	Amb Dist #3 (P) - Use 336
261	Northwind Arab Horse Asso	344	Amb Dist #4 (T/S/TC)
262	Mat Recreat& Equest Assoc	345	Amb Dist #5 (W/H) - Use 338 or 6
263	Willow Area Community Org	346	Amb Dist #6 (S)
264	Wasilla Waves Swim Club	347	Amb Dist #7 (B)
265	Matsu Hockey Association	348	Valley Transport
266	So Lakes Comm Council #1	349	Amb Dist #8 (LL)
267	So Lakes Comm Council #2	350	Emergency Services Bldg
268	Big Lake Chamber Of Comm	351	Emergency Services Station 51
269	Mat-Su Moto Cross Assoc	360	Local Emer. Pl. Board
270	Up Susitna Softball Assoc	370	Enhanced 911
271	Butte Community Council	380	Emergency Management
272	Mat-Su Baseball, Inc	400	Solid Waste
273	Mid-Valley Seniors	401	Central Landfill
274	Pal/Was Trails Assoc #1	402	Transfer Sites
275	Pal/Was Trails Assoc #2	415	Vehicle Removal Program
276	Wasilla Little Dribblers	416	Hazardous Waste Removal
277	Susitna Basin Charters	417	Recycling
278	Mat Valley Sportsman	418	Remote Transfer Sites
279	Memory Lakes Homeown Asso	419	Community Cleanup
501	Library Board		
502	Palmer Library		
503	Sutton Library		
504	Talkeetna Library		
505	Trapper Ck Library		
506	Wasilla Library		
507	Willow Library		
508	Big Lake Library		
601	Fund Transfers		
604	Labor Relations Board		
605	O.E.D.P. Committee		
606	Animal Care & Regulation		

Division	Description	Division	Description
607	Septage Treatment		
608	Historical Commission		
609	Board Of Adjmt. & Appeals		
610	Economic Development		
611	Board Of Ethics		
612	Office of Administrative Hearing		
613	Senior Citizen Advisory		
614	Animal Care & Reg. Board		
701	Transportation Museum		
702	Historical Museums		
703	Library Expansion		
704	Equestrain Trails		
705	Historical Preservation		
706	Mat-Su Trail System		
708	Alaska State Fair		
709	Trail System		
710	Recreational Facilities		
711	Women's Shelter		



Asset Accounts

Class	Account	Description
Cash & Cash Equivalent	101.100	Cash
Cash & Cash Equivalent	101.200	Cash With Fiscal Agent
Cash & Cash Equivalent	101.300	Restricted Cash
Cash & Cash Equivalent	102.100	Petty Cash
Cash & Cash Equivalent	103.000	Investments
Cash & Cash Equivalent	103.100	Unamortized Premiums
Cash & Cash Equivalent	103.200	Unamortized Discounts
Taxes Receivable	105.100	Real Property-Current
Taxes Receivable	105.200	Pers Property-Current
Taxes Receivable	105.300	Aircraft Registration Tax
Taxes Receivable	107.100	Real Property-Delinquent
Taxes Receivable	107.200	Pers Property-Delinquent
Taxes Receivable	107.300	Aircraft-Delinquent
Taxes Receivable	108.000	Allow For Uncol. P.P.Tax
Taxes Receivable	108.100	Allow For Uncoll Reg Tax
Other Receivables	108.200	Allow for Uncoll Ambulanc
Other Receivables	108.300	Allow for Uncoll. EMS Rescue
Taxes Receivable	109.000	Int/Penalty Rec On Taxes
Taxes Receivable	110.000	Allow For Uncol Int/Pen
Taxes Receivable	110.500	Allow For Uncoll C/C Disc
Taxes Receivable	111.100	Tax Liens Receivable
Other Receivables	115.000	Accounts Receivable
Other Receivables	115.100	Accounts Receivable
Other Receivables	115.120	A/R-Library CEU
Other Receivables	115.150	A/R-Landfill
Other Receivables	115.160	Allow. for Uncoll. Landfill Fees
Other Receivables	115.170	Allowance for Uncollectable Port Fees
Other Receivables	115.200	A/R Water & Sewer
Other Receivables	115.300	Legal Settlement Receivab
Other Receivables	115.400	Ambulance A/R
Other Receivables	115.500	A/R Real Estate Transfer
Other Receivables	115.600	EMS Rescue Receivable
Other Receivables	115.700	A/R Realtor Access Fees
Other Receivables	115.800	A/R Bed Tax
Taxes Receivable	115.850	Marijuana Sales Tax Receivable
Taxes Receivable	115.900	Excise Tax Receivable
Other Receivables	116.100	Uncollectible Accts Rec.
Other Receivables	116.200	Uncollectible Land Rec.
Special Assessments Rec	123.000	Special Assess Rec-Defer
Special Assessments Rec	123.010	Shores / Ancient Tree-Lid
Special Assessments Rec	123.020	Garden Terrace Water
Special Assessments Rec	123.100	Natural Gas Lid'S
Special Assessments Rec	123.110	Electrical Lid'S
Special Assessments Rec	123.130	Erosion Control Lid'S
Special Assessments Rec	124.000	Special Assmts Rec-Delinq
Special Assessments Rec	126.000	Sp Assess Principal Coll
Notes & Loans Receivable	128.000	Notes Receivable
Notes & Loans Receivable	129.000	Loans Receivable
Notes & Loans Receivable	129.010	Shores / Ancient Tree-Lid
Notes & Loans Receivable	129.020	Garden Terrace Water
Notes & Loans Receivable	129.030	Cir View/Stmp Est Disastr
Land Sales Receivable	130.100	Adl Land Sales Contract
Land Sales Receivable	130.200	Msb Land Sales Contract
Land Sales Receivable	130.300	Foreclosure Land Sales
Due From Other Funds	131.000	Due From Other Funds
Due From Other Funds	131.100	Due From Fund 100
Due From Other Funds	131.200	Due From Fund 200
Due From Other Funds	131.202	Due From Fund 202
Due From Other Funds	131.203	Due From Fund 203
Due From Other Funds	131.248	Due From Fund 248
Due From Other Funds	131.249	Due From Fund 249
Due From Other Funds	131.250	Due From Fund 250
Due From Other Funds	131.251	Due From Fund 251
Due From Other Funds	131.253	Due From Fund 253
Due From Other Funds	131.254	Due From Fund 254

Asset Accounts

Class	Account	Description
Due From Other Funds	131.255	Due From Fund 255
Due From Other Funds	131.256	Due From Fund 256
Due From Other Funds	131.257	Due From Fund 257
Due From Other Funds	131.258	Due From Fund 258
Due From Other Funds	131.259	Due From Fund 259
Due From Other Funds	131.265	Due From Fund 265
Due From Other Funds	131.270	Due From Fund 270
Due From Other Funds	131.271	Due From Fund 271
Due From Other Funds	131.272	Due From Fund 272
Due From Other Funds	131.273	Due From Fund 273
Due From Other Funds	131.274	Due From Fund 274
Due From Other Funds	131.275	Due From Fund 275
Due From Other Funds	131.276	Due From Fund 276
Due From Other Funds	131.277	Due From Fund 277
Due From Other Funds	131.278	Due From Fund 278
Due From Other Funds	131.279	Due From Fund 279
Due From Other Funds	131.280	Due From Fund 280
Due From Other Funds	131.281	Due From Fund 281
Due From Other Funds	131.282	Due From Fund 282
Due From Other Funds	131.283	Due From Fund 283
Due From Other Funds	131.284	Due From Fund 284
Due From Other Funds	131.285	Due From Fund 285
Due From Other Funds	131.290	Due From Fund 290
Due From Other Funds	131.291	Due From Fund 291
Due From Other Funds	131.293	Due From Fund 293
Due From Other Funds	131.400	Due From Fund 400
Due From Other Funds	131.405	Due From Fund 405
Due From Other Funds	131.410	Due From Fund 410
Due From Other Funds	131.415	Due From Fund 415
Due From Other Funds	131.420	Due From Fund 420
Due From Other Funds	131.430	Due From Fund 430
Due From Other Funds	131.435	Due From Fund 435
Due From Other Funds	131.440	Due From Fund 440
Due From Other Funds	131.445	Due From Fund 445
Due From Other Funds	131.480	Due From Fund 480
Due From Other Funds	131.499	Due From Fund 499
Due From Other Funds	131.615	Due From Fund 615
Due From Other Funds	131.635	Due From Fund 635
Intergovernmental Receivb	132.100	Due From State Govt.
Intergovernmental Receivb	132.200	Due From Fed Govt.
Intergovernmental Receivb	132.300	Due From Palmer
Intergovernmental Receivb	132.400	Due From Wasilla
Intergovernmental Receivb	132.500	Due From Houston
Intergovernmental Receivb	132.600	Due From Miscellaneous
Intergovernmental Receivb	132.700	Due From Msb School Dist
Intergovernmental Receivb	132.800	Due from Muni of Anchorage
Intergovernmental Receivb	132.900	Due From Willow Cc
Advances & Deposits	133.100	Advance On Contract
Advances & Deposits	133.200	Advance To Others
Advances & Deposits	133.300	Advances On Travel
Accrued Interest	135.000	Int Rec On Investments
Accrued Interest	135.500	Interest Rec On Spec Asse
Other Assets, Inventory	141.000	Inventory-Supplies
Other Assets, Inventory	141.100	Inventory-Fuel
Other Assets, Deferred Comp Investment	151.100	lcma
Other Assets, Deferred Comp Investment	151.200	Great West Life
Other Assets, Deferred Comp Investment	151.300	Nationwide
Other Assets, Prepaid Expenses	155.000	Prepaid Expenses
Other Assets, Prepaid Expenses	155.100	Prepaid Special Assessmnt
Other Assets, Prepaid Expenses	155.300	Prepaid Expenses - EMS
Other Assets, Prepaid Expenses	155.900	Other Prepaids
Advances & Deposits	158.000	Deposits With Others
Advances & Deposits	158.001	Dep W/Enstar-Houston Jr/S
Advances & Deposits	158.002	Pool Chem. Container Deps
Other Assets, Advances & Deposits	159.000	Allow For Uncol Deposits

Asset Accounts

Class	Account	Description
Fixed Assets, Land	160.000	Infrastructure
Fixed Assets, Land	161.000	Land
Fixed Assets, Land	161.050	Fixed Assets - Right of Way
Fixed Assets, Buildings	162.000	Buildings
Fixed Assets, Equipment	163.000	Equipment
Fixed Assets, Imp Other Than Bldgs	164.000	Imp Other Than Bldgs
Fixed Assets, Const Work In Progress	165.000	Const Work In Progress
Fixed Assets, Const Work In Progress	165.100	Eda Funding/E
Fixed Assets, Const Work In Progress	165.200	Service Areas/G
Fixed Assets, Const Work In Progress	165.300	School/P
Fixed Assets, Const Work In Progress	165.400	Sanitary Fills/R
Fixed Assets, Const Work In Progress	165.500	Boro/T
Fixed Assets, Const Work In Progress	165.600	LSR & T/U
Fixed Assets	169.000	Accumulated Depreciation
Fixed Assets	169.100	Accumulated Amortization
Other Assets, Advances & Deposits	170.100	Deferred Outflow for Pension
Other Assets, Advances & Deposits	170.150	Deferred Outflow for OPEB
Other Assets, Amount Available	180.000	Amount Avail. Debt Svc Fd
Other Assets, Amount Available	180.100	Amount Avail. Non A/W
Other Assets, Amount Available	180.200	Amount Avail. Tobacco Tax
Fixed Assets, Equipment	180.300	MV SUSITNA
Other Assets, Amt To Be Prov-L. T. Debt	185.000	Amt To Be Prov-Areawide
Other Assets, Amt To Be Prov-L. T. Debt	185.100	Amt To Be Prov-Non A/W
Other Assets, Amt To Be Prov-L. T. Debt	185.200	Amt To Be Prov-Fsa's
Other Assets, Amt To Be Prov-L. T. Debt	185.300	Amt To Be Prov-Rsa's
Other Assets, Amt To Be Prov-L. T. Debt	185.400	Amt To Be Prov-Ssa's
Other Assets, Amt To Be Prov-L. T. Debt	185.500	Amt To Be Prov - Enh 911

Liability Accounts

Class	Account	Description
Accounts Payable	202.100	Accounts Payable
Accounts Payable	203.100	Accrued Leave/Audit Adjst
Accounts Payable	203.200	Comm Network Payable
Accounts Payable	203.300	Accrued Interest Payable
Accounts Payable	203.400	Stale Dated Chks Payable
Accounts Payable	203.500	Garnishments Payable
Accounts Payable	203.600	Insurance Premium Finac'G
Accounts Payable	203.700	Fees Payable
Accounts Payable	203.800	Health Plan Council Paybl
Accounts Payable	203.900	FRCLSR Sale Refundbles
Accounts Payable	206.100	Retainage On Contracts
Accounts Payable	206.200	Const Contracts Payable
Accounts Payable	206.300	Wage & Hour Disputes W/H
Accounts Payable	206.400	Irs/Notice Of Levy/Contrc
Accounts Payable	206.500	Collection Contract Pay.
Accounts Payable	206.600	Case 3PA98279 Civil
Accounts Payable	206.900	Misc. Payable
Accounts Payable	206.901	Library Fines to Wasilla
Accounts Payable	206.902	Library Fines to Palmer
Accounts Payable	206.903	Library Fines to Trapper
Due To Other Funds	207.000	Due to Other Funds
Due To Other Funds	207.100	Areawide Fund
Due To Other Funds	207.200	Mat-Su Const. Trade
Due To Other Funds	207.300	Due To
Due To Other Funds	207.400	Enstar Gas Line Principle
Due To Other Funds	207.410	Enstar Gas Line Interest
Due To Other Funds	207.500	Due To Revlv Loan Fund
Due To Other Funds	207.630	Due To Fund 630
Due To Other Funds	207.635	Due To Fund 635
Due To Other Governments	208.100	City Of Palmer
Due To Other Governments	208.110	City of Palmer - Aircraft
Due To Other Governments	208.200	City Of Wasilla
Due To Other Governments	208.300	City Of Houston
Due To Other Governments	208.400	State Of Alaska
Due To Other Governments	208.410	St Ak Dot Specifications
Due To Other Governments	208.420	St Ak Wood Permits
Due To Other Governments	208.900	Miscellaneous Govt
Due To Other Governments	209.100	Vehicle Tax/Boro
Due To Other Governments	209.200	Vehicle Tax/Palmer
Due To Other Governments	209.300	Vehicle Tax/Wasilla
Due To Other Governments	209.400	Vehicle Tax/Houston
Bonds Payable	211.000	Matured Bonds Payable
Bonds Payable	211.100	Matured Interest Payable
Bonds Payable	211.200	G.O. Bonds Payable
Bonds Payable	211.300	Accrued Interest Payable
Bonds Payable	211.400	Unamortized Bond Premium
Bonds Payable	211.500	Deferred Loss on Bond Issue
Accrued Wages & Benefits	215.000	Workers Comp Payable
Accrued Wages & Benefits	215.100	Boro W/C Payable
Accrued Wages & Benefits	215.200	School W/C Payable
Accrued Wages & Benefits	216.100	Accrued Wages/Boro
Accrued Wages & Benefits	216.200	Accrued Wages/School

Liability Accounts

Class	Account	Description
Accrued Wages & Benefits	216.300	Deferred Comp
Accrued Wages & Benefits	216.400	Accrued Wages/Benefits
Accrued Wages & Benefits	216.500	Wages Payable-Garnishment
Accrued Wages & Benefits	216.600	Wages Payable-Assignments
Accrued Wages & Benefits	216.700	Wages Payable-Training Rmb
Accrued Wages & Benefits	216.800	Wages payable - Deceased
Accrued Wages & Benefits	217.100	Federal Withholding
Accrued Wages & Benefits	217.200	Medicare Withholding
Accrued Wages & Benefits	217.300	Fica Withholding
Accrued Wages & Benefits	218.100	PERS Withholding - DB Plan
Accrued Wages & Benefits	218.110	PERS Withholding - Tier IV
Accrued Wages & Benefits	218.120	PERS Voluntary Savings Plan
Accrued Wages & Benefits	218.200	Health Ins. Withholding
Accrued Wages & Benefits	218.210	Flex Spending Arrang. W/H
Accrued Wages & Benefits	218.220	Flex Spending EBMS W/H
Accrued Wages & Benefits	218.250	On-Call Health Ins W/H
Accrued Wages & Benefits	218.260	AFLAC Withholding
Accrued Wages & Benefits	218.300	Credit Union Withholding
Accrued Wages & Benefits	218.400	Tax Shelter Withholding
Accrued Wages & Benefits	218.500	Unemployment Withholding
Accrued Wages & Benefits	218.600	Msbea/Apea Dues Withholdng
Accrued Wages & Benefits	218.700	Sbs Withheld & Contrib.
Accrued Wages & Benefits	218.800	Charity Contrib Withholdin
Accrued Wages & Benefits	218.900	Life/AD&D Ins. Withholding
Accrued Wages & Benefits	218.950	Net Pension Obligation
Accrued Wages & Benefits	218.960	Net Pension Liability
Accrued Wages & Benefits	218.970	Deferred Inflow for Pension
Accrued Wages & Benefits	218.980	Net OPEB Liability
Accrued Wages & Benefits	218.990	Deferred Inflow for OPEB
Deferred Revenue/Credits	222.100	Advance Taxes Collected
Deferred Revenue/Credits	222.200	Deferred COP Proceeds
Deferred Revenue/Credits	222.300	Advance Grant Funds
Deferred Revenue/Credits	222.400	Deferred Grant Funds
Deferred Revenue/Credits	222.500	Deferred Tax Revenue
Deferred Revenue/Credits	222.550	Deferred Ambulance Rev
Deferred Revenue/Credits	222.555	Deferred Rescue Revenue
Deferred Revenue/Credits	222.600	Deferred-F/C Prop Sales
Deferred Revenue/Credits	222.700	Deferred Land Sales
Deferred Revenue/Credits	222.800	Deferred-Fire Prot System
Deferred Revenue/Credits	222.900	Deferred-Spec Assessments
Deferred Revenue/Credits	222.950	Deferred Excise Tax Receivable
Deferred Revenue/Credits	222.990	Deferred-Miscellaneous
Deferred Revenue/Credits	225.000	Deferred Credit/Overhead
Refundables	226.100	Deposit Refunds
Refundables	226.150	Water & Sewer Refundable
Refundables	226.200	Subdivision Escrow
Refundables	226.300	Taxes Refundable
Refundables	226.400	Land Pymts Refundable
Refundables	226.500	Spec Assessments Refundbl
Refundables	226.600	Landfill Fees Refundable
Refundables	227.000	Cash Performance Bond
Advances & Deposits	227.100	Transfer Fee

Liability Accounts

Class	Account	Description
<i>Advances & Deposits</i>	227.200	Advance Fees for MSB Events
<i>Advances</i>	236.000	Advance From
<i>Advances</i>	236.100	Advance From Rev Loan Fnd
<i>Advances</i>	236.200	Advance From Areawide Fnd
<i>Long Term Debt</i>	238.000	Long Term Notes Payable
<i>Long Term Debt</i>	238.050	Accrued Interest Payable - Notes
<i>Long Term Debt</i>	238.100	Bond Anticipation Note
<i>Long Term Debt</i>	238.200	Capital Leases Payable
<i>Long Term Debt</i>	238.300	Special Assessment Debt
<i>Long Term Debt</i>	238.400	Certificates of Particip
<i>Bonds Payable</i>	238.500	Revenue Bond Payable - Principal
<i>Bonds Payable</i>	238.510	Revenue Bond Payable - Interest
<i>Long Term Debt</i>	238.600	Lease Credits Payable
<i>Landfill Closure/Postcl</i>	240.000	Landfill Closure/Postcl



Revenue Accounts

Code	Description	Account Code	Account Description
RE00	Closing Entries		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	Budgetary Fund Balance		
		301.000	Budgetary Fund Account
RE11	General Property Taxes		
		311.100	Real Property
		311.101	Real Prop-SCit/DVet/Farm
		311.102	Real Property-Delinquent
		311.200	Personal Property
		311.202	Personal Property-Delinq
		311.300	Aircraft Registration Tax
		311.302	Aircraft Reg-Delinquent
		311.400	Penalty & Interest
		311.500	Vehicle Tax State Collec
RE13	Sales Taxes		
		313.100	Marijuana Sales Tax
		313.150	Marijuana Penalties and Interest
		313.200	Sales Tax
		313.250	Sales Tax Penalty & Interest
RE15	Excise Taxes		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	Special Assessment Revenue		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest
		321.300	Penalty
		321.400	Fee
RE31	Federal Grants		
		331.000	Federal Grants
		331.100	Federal Eda
		331.200	Federal Fmha
RE32	Federal Shared Revenue		
		332.000	Federal Shared Revenue
RE33	Federal Pilot		
		333.000	Federal Pilot
		333.100	National Forest Income
RE34	State Grants		
		334.000	Special State Grants
		334.100	House Bills
		334.300	Senate Bills
		334.400	Library
		334.500	State Eda
		334.600	State Dot
		334.700	State Dec
		334.800	State Disaster Grants
		334.900	State Doe

Revenue Accounts

Code	Description	Account Code	Account Description
RE35	State Shared Revenue		
		335.150	Safe Communities
		335.200	Senior Exemption-Vehicle
		335.250	Health Facilities
		335.300	Land Use Planning
		335.350	State Shared A/W
		335.400	Parks & Rec.
		335.450	Non Areawide
		335.500	Local Serv Road & Trails
		335.600	Service Areas
		335.700	Fish Tax
		335.900	Misc. State Revenue
RE36	State Pilot		
		336.100	Utility
		336.200	Amusement & Gaming
RE37	Other State Revenue		
		337.100	Debt Service Reimb
		337.200	Tobacco Tax
		337.300	Education/State
		337.400	Insurance Funds
		337.500	Vehicle Removal
		337.600	Debt Forgiveness
		337.800	State PERS Relief
		337.900	Misc. State Revenue
RE38	Other Pilot Revenue		
		338.100	Miscellaneous Pilot
RE41	General Government		
		318.100	Marijuana Sales Tax
		318.300	Penalty and Interest
		340.500	Fare Fee Revenue - MV Susitna
		341.100	Nsf & Atty Fees
		341.200	Recording Fees
		341.210	Borough Gym Fees
		341.215	Gym Damage Charges
		341.220	Borough Office Fees
		341.230	Computer Pub Access Fees
		341.300	Planning/Platting Fees
		341.310	Park Fees Wasilla
		341.320	Park Fees Palmer
		341.330	Parks Fees-Houston
		341.340	Parks -Trail Books
		341.350	Land Use & Zoning Permits
		341.351	Mandatory LUP
		341.352	Liquor License Referral
		341.353	Talkeetna Variance
		341.354	Talkeetna CUP
		341.355	Sutton CUP
		341.356	Core Area LUP
		341.357	Core Area CUP
		341.358	Large Lot SFR CUP
		341.359	Multi-Family LUP



Revenue Accounts

Code	Description	Account Code	Account Description
		341.360	Special Events Fee
		341.370	Community Enrichmnt Fees
		341.400	Subdivision Fees
		341.450	Land Sales Brochures
		341.500	Clerk'S Office Fees
		341.550	Candidate Filing Fees
		341.600	Historical Fees
		341.610	Historical Pamphlets
		341.700	Eng. Inspection Fees
		341.710	Flood Plain Permit Fees
		341.720	Utility Permit App Fee
		341.730	Utility Permit(Lin Ft)Fee
		341.740	Rght Of Way Prmit App Fee
		341.750	Plans/Specs
		341.760	Grid Roller Maintenance Fees
		341.800	Land Mgmt Fees
		341.810	Deed Execution Fees
		341.820	Bond Forfeiture
		341.830	Lease Revenue
		341.840	Port Dockage Fees
		341.841	Port Wharfage Fees
		341.842	Port Misc Fees
		341.843	Port Passenger Fees
		341.844	Port Lease/Permit Fees
		341.900	Miscellaneous Fees
		341.901	Reimbursement for Insurance Charges
		341.902	Reimbursement for Flex Spending
		341.903	Reimbursement for AFLAC
		341.904	VSP Reimbursement
		341.905	Sale of Maps
		341.906	Sale-Query,Subd Index&Oth
		341.907	Sale of Labels
		341.908	Sale-Miscellaneous Items
		341.910	Sale-Asesmnt/Recvble Roll
		341.920	Lid Fee'S
		341.930	Computer Support Serv Fee
		341.935	Library Fees & Fines
		341.940	Foreclosure Fees
		341.945	Foreclosure Sale Fees
		341.950	Animal Licensing Fees
		341.951	Kennel Licensing Fees
		341.952	Animal Impound Fees
		341.953	Kennel & Boarding Fees
		341.954	Animal Adoption Fees
		341.955	Animal Microchips
		341.956	A/C Crematory Fees
		341.957	Euthanasia Fees
		341.958	Spay/Neuter Fees
		341.959	Animal Treatment Fees
		341.960	Animal Care Fines
		341.961	Animal Supply Sales

Revenue Accounts

Code	Description	Account Code	Account Description
		341.962	A/C Live Trap Fees
		341.970	Sale/Fire Extinguishers
		341.971	Fire Plan Review Fees
		341.980	Liquor License Fees
		341.981	Liquor License Relocation Fee
		341.985	Marijuana License Review Fee
		341.990	Business License Fee
		341.995	Vehicle Removal Fees
		341.996	Assessments Filing Fees
		369.150	Lease Interest Revenue
RE42	Public Safety		
		342.000	Ambulance Fees
		342.010	Amb Dist #1 (C)
		342.020	Amb Dist #2 (BL/MS)
		342.030	Amb Dist #3 (P)
		342.040	Amb Dist #4 (T/S/TC)
		342.050	Amb Dist #5 (W/H)
		342.060	Amb Dist #6 (S)
		342.070	Amb Dist #7 (B)
		342.080	Valley Transport
		342.090	AMB DIST #9 (LL)
		342.095	Amb Dist (Rural)
		342.100	EMS Rescue
		342.400	Building Rental
		342.500	Ems-General Fees
		342.510	Ems - Cpr Fees
		342.600	Ems - Donations
		342.700	Enhanced 911 Surcharge
		342.900	Fire - False Alarms
		342.910	Fire - Illegal Burns
		342.920	Fire - Vehicles
		342.930	Fire - Hazmat Response
RE43	Parks & Recreation Fees		
		343.310	Park Fees-Jim Creek
		343.320	Park Fees-Palmer
		343.330	Park Fees-Sun Shine Creek
		343.340	Parks-Trail Books
		343.350	Park Fees-Big Lake
		343.360	Park Fees-Deshka Park
		343.365	Park fees-Talkeetna
		343.370	Park Fees-Volunteer Park
		343.400	Trailhead Parking Fees
		343.500	Government Peak Rec Area Fees
		343.700	Boat Launch Fees
		343.800	Alcantra Usage Fees
		343.900	Miscellaneous
RE44	Sanitation/Septage Fees		
		344.000	Sant Fill-Returned Cchecks
		344.100	S/F Use Palmer
		344.200	S/F Use Wasilla
		344.300	S/F Use Houston



Revenue Accounts

Code	Description	Account Code	Account Description
		344.400	Sale Of Road Materials
		344.500	Water & Sewer Fees
		344.600	Landfill User Fees
		344.700	Finance Charge
		344.800	Sale of Recyclable Materials
		344.900	Hazardous Waste Fees
		344.910	Wasilla/Septage
RE45	Animal Care Fees		
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	Ice Arena Fees		
		346.000	Ice Arena Fees
		346.100	Ice Arena Fees
		346.200	Concessions
		346.300	Skate Sharpening
		346.400	Skating
		346.500	League Rental
		346.600	Skating Lessons
		346.700	Skate Rentals
		346.800	Ice Arena Surcharges
RE47	Community Pool Revenues		
		347.000	Community Pool Revenues
		347.100	Palmer Pool Revenues
		347.110	Adults
		347.120	Youth/Teen
		347.130	Junior Youth
		347.140	Preschool
		347.150	Senior Citizens
		347.160	Handicapped/Disabled
		347.170	Family Swim
		347.200	Wasilla Pool Revenues
		347.210	Hourly
		347.220	Swim Club
		347.230	Lumpy Ladies
		347.280	Pool-Sponsor Swim
		347.290	Others
		347.300	Lessons
		347.310	Aquatots
		347.320	Red Cross, Adults
		347.330	Red Cross, Youth
		347.340	Exercise
		347.400	Passes
		347.410	Punch Cards
		347.420	Passes
		347.500	Miscellaneous
		347.510	Donations
RE48	Transient Accommodation Tax		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest

Revenue Accounts

Code	Description	Account Code	Account Description
RE49	Water & Sewer Fees		
		349.100	Water Charges
		349.150	Other Water Charges
		349.500	Sewer Charges
		349.550	Other Sewer Charges
		349.700	Other Sewer & Water Charg
		349.800	Collection Agency Fees
RE50	Education Revenue		
		350.000	Education/Local
RE61	Interest Earnings		
		361.100	Interest On Investments
		361.200	Interest On Loans
		361.300	Interest On Foreclosures
		361.400	Interest On Boro Lands
		361.450	Interest On Ag Sales
		361.500	Interest On Bond Sales
		361.600	Interest On 86 Bond Issue
RE62	Intragovernmental		
		362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	Property Sales & Uses		
		366.100	Facility Rental
		366.200	Private Easement Proceeds
		366.250	Wetland Bank Proceeds
		366.300	Foreclosure Sales
		366.400	Land Sales
		366.405	Excess Tax Sale Proceeds
		366.410	Gravel Sale Royalties
		366.450	Ag Sales - Principal
		366.500	Land Leases
		366.600	Land Use Charges
		366.700	State-Manages Contracts
		366.800	Right-Of-Way
		366.850	Property Rental
		366.900	Land Lottery Proceeds
RE67	Transfers From Other Funds		
		367.110	Areawide
		367.120	Non Areawide
		367.130	Trnfr From Health Ins Fnd
		367.135	Trnfr from Property & Casualty SIF
		367.140	Consolidate Operations
		367.210	Tobacco
		367.220	Federal Revenue Sharing
		367.230	Land Management
		367.240	Education
		367.250	Solid Waste Enterprise Fd
		367.260	Port Enterprise Fund
		367.270	MV Susitna Fund
		367.300	Grant Projects
		367.400	Capital Projects

Revenue Accounts

Code	Description	Account Code	Account Description
		367.500	Debt Service
		367.510	Revolving Loan
		367.600	Special Assessments
		367.610	Spec Assess-Enstar Gas Ln
		367.700	Service Areas
		367.800	Enhanced 911 Fund
RE68	Recovery Wage, Fringe, Exp		
		368.100	Capital Projects
		368.110	Emerg/Disaster- Fund 445
		368.120	Service Areas-Fnd 405/410
		368.130	Schools- Fund 400
		368.140	Sanitary Fills- Fund 420
		368.150	Boro/415/425/430/435/440
		368.160	L S R & T/U
		368.170	Port Enterprise - Fund 450
		368.180	Pass Through - Fund 475
		368.190	Infrastructure - Fund 490
		368.195	Prison - Fund 495
		368.200	Operating Funds
		368.210	Land Management
		368.220	Service Areas
		368.225	Service Areas - PM
		368.230	Non-Areawide
		368.240	Solid Waste Fund
		368.250	Port Fund Transfer
		368.300	Grant Projects- Fund 480
		368.400	Cities
		368.500	School District
RE69	Other Revenue Sources		
		369.100	Miscellaneous
		369.200	Sale Of G.O. Bonds
		369.210	Revenue Bond Proceeds
		369.250	COP Proceeds
		369.300	Insurance Claim Proceeds
		369.310	Insurance Premium Comm.
		369.400	Legal Settlement Proceeds
		369.500	Cash Balance/Collections
		369.510	Cash Balance/Lids
		369.600	Sale Of Lid Bonds
		369.700	Credit Card Discounts
		369.800	Fines
		369.900	Donations
		369.910	Misc. Fed Revenue
RE90	Other Financing Sources		
		390.000	Other Financing Sources
RE91	Proceeds Of Gfs Disposal		
		391.100	Sale Of Gfa
		391.200	Compensation For Gfa Loss

Expense Accounts

Code	Description	Account Code	Account Description
EX00	<i>Closing Entries</i>		
		400.000	Closing Entries Operating
		402.000	Inventory Clearing
		466.000	Temp Labor Recovery Acct
EX01	<i>Budgetary Fund Balance</i>		
		401.000	Budgetary Fund Balance
		499.000	Closing Entries Capital
EX06	<i>Education</i>		
		406.000	Education
		406.100	Education - Operating
		406.200	EDUCATION CONTRIBUTION
EX07	<i>Internal Service Fund Chg</i>		
		407.100	Health Insurance-Claims
		407.150	Health Insurance-Admin Fees
		407.180	Bridge Health Fees
		407.200	Worker's Compensation-Claims
		407.250	Worker's Compensation-Admin Fees
		407.300	ESC Payments
		407.400	Flex Spending - Claims
		407.450	Flex Spending - Admin Fees
		407.500	AFLAC payment
		407.600	VSP Claims
		407.650	VSP Admin Fees
EX08	<i>Trust & Agency Fund Chg</i>		
		408.100	Trust And Agency Fund Chg
EX11	<i>Salaries & Wages</i>		
		411.100	Permanent Wages
		411.200	Temp Wages & Adjmts
		411.300	Overtime Wages
		411.400	Nonemployee Compensation
		411.990	Offset-Salary & Wages
EX12	<i>Benefits</i>		
		412.100	Insurance Contrib
		412.150	On-Call Health Insurance
		412.190	Life Insurance
		412.200	Unemployment Contrib
		412.250	Fica
		412.300	Medicare
		412.400	Retirement Contrib. - DB Plan
		412.405	OPEB Contribution - DB Plan
		412.410	PERS Tier IV - DC Plan
		412.411	PERS Tier IV - Health Plan
		412.412	PERS Tier IV - HRA
		412.413	PERS Tier IV - OD&D
		412.600	Workers Compensation
		412.700	Sbs Contribution
		412.800	Wellness/Other
		412.990	Offset-Benefits
EX13	<i>Expenses Within Borough</i>		
		413.100	Mileage - Within Borough
		413.200	Expense Reimb-Within Boro



Expense Accounts

Code	Description	Account Code	Account Description
		413.300	Exp Allowance-Within Boro
		413.400	Meal Allowance -W/I Boro
		413.500	Meeting Comp - W/I Boro
		413.600	Lost Income - Within Boro
		413.900	Other Exp - Within Boro
EX14	Expenses Outside of Borough		
		414.100	Mileage - Outside Boro
		414.200	Exp Reimb- Outside Boro
		414.300	Expense Allow- O/S Boro
		414.400	Travel Tickets
		414.500	Meeting Comp-O/S Boro
		414.600	Lost Income-Outside Boro
		414.800	Moving Expenses
		414.900	Other Exp-Outside Boro
EX20	Bad Debts Expense		
		420.000	Bad Debts Expense
EX21	Communications		
		421.100	Communication Network Services
		421.200	Postage
		421.300	Communication Network
EX22	Advertising		
		422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	Printing		
		423.000	Printing
		423.100	Resale/Printed Maps
EX24	Utilities-Building Oprtns		
		424.100	Electricity
		424.200	Water & Sewer
		424.300	Natural Gas
		424.400	Lp-Propane
		424.500	Garbage Pickups
		424.550	Recycling Pickups
		424.600	Heating Fuel-Oil
EX25	Rental/Lease		
		425.100	Land Lease
		425.200	Building Rental
		425.300	Equipment Rental
		425.400	Computer Lease
		425.410	Software Lease
		425.500	Gangway Rental
EX26	Professional Charges		
		426.100	Auditing & Accounting
		426.200	Legal
		426.300	Dues & Fees
		426.350	Credit Card Fees
		426.500	Recording Fees
		426.600	Computer Software/Online Services
		426.700	Occupational Health
		426.800	Brokers/Appraiser Fees

Expense Accounts

Code	Description	Account Code	Account Description
		426.810	Taxes and LID Fees
		426.900	Other Professional Chgs
		426.910	Prof Chgs - School Dist.
EX27	Insurance & Bond		
		427.100	Property Insurance
		427.200	Vehicle Insurance
		427.300	Crime Insurance
		427.400	Inland Marine Insurance
		427.500	Liability Insurance
		427.510	Umbrella Liability Ins
		427.520	Professional Liab Insur
		427.600	Insurance Consulting Fee
		427.700	Risk Management Training
		427.800	Insurance Adjusters Fees
		427.900	Insurance Deductible
EX28	Maintenance Services		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services
		428.400	Vehicle Maint Services
		428.500	Commun Equip Maint Servic
		428.600	Road Maintenance Services
		428.900	Other Bldg. Maint Service
		428.910	Building Improve Services
		428.920	Other Maintenance Service
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX29	Other Contractual		
		429.100	Contingency-Other Contrac
		429.200	Training Reimb/Conf Fees
		429.210	Training/Instructor Fees
		429.300	Planning Studies
		429.310	Census Study
		429.400	Organizations- Cntrctual
		429.500	Labor Services
		429.600	Vehicle and Junk Removal
		429.700	Perf Bond- Land Cleanup
		429.710	Testing
		429.900	Other Contractual
		429.910	Other Contractual Capital
EX30	Office Supplies		
		430.100	Office Supplies < \$500
		430.200	Copier/Fax Supplies
EX31	Maintenance Supplies		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services
		428.400	Vehicle Maint Services

Expense Accounts

Code	Description	Account Code	Account Description
		428.500	Commun Equip Maint Servic
		428.600	Road Maintenance Services
		428.900	Other Bldg. Maint Service
		428.910	Building Improve Services
		428.920	Other Maintenance Service
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX32	Fuel/Oil-Vehicle Use		
		432.100	Oil & Lubricants
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	Misc Supplies		
		433.100	Personnel Supplies
		433.110	Clothing
		433.120	Tools under \$500
		433.200	Medical Supplies
		433.300	Books/Subscriptions
		433.500	Training Supplies
		433.600	Concession Food/Supplies
		433.700	Resale Supplies
		433.900	Other Supplies
		433.950	AC&R Animal Supplies
EX34	Equipment Under \$5,000		
		434.000	IT Equipment under \$5000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	Debt Service		
		441.000	Debt Service
		441.100	Dbt Srv-Principal-Schools
		441.110	Dbt Srv-Principal-Fire
		441.120	Dbt Srv-Principal-Borough
		441.130	Dbt Srv-Principal-Trans Sys
		441.140	Dbt Svc, Principal
		441.200	Dbt Srv-Interest-Schools
		441.210	Dbt Srv-Interest-Fire
		441.220	Dbt Srv-Interest-Borough
		441.230	Dbt Srv-Interest-Trans Sys
		441.240	Dbt Svc, Interest
		441.300	Debt Refunding
		441.400	Debt Forgiveness
		441.500	Debt Srv - Transfer Out
		445.145	Trnfr to - Debt Svc (Loan)
EX42	Loan Payments		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure

Expense Accounts

Code	Description	Account Code	Account Description
EX43	<i>Intra Govern/Recov Expens</i>		
		443.000	Admin & Audit Fee
		443.100	Admin. & Audit Fsa
		443.110	Telecomm-Admin & Audit
		443.120	Cottonwood P S -Adm/Audit
		443.130	Admin. & Audit Rsa
		443.200	Public Wrks- Admin/Audit
		443.210	Administration-Admin/Audi
		443.220	Assembly-Admin & Audit
		443.230	Assembly Res-Admin/Audit
		443.240	Assessment-Audit & Audit
		443.250	Clerk - Admin & Audit
		443.260	Computer - Admin & Audit
		443.270	Elections - Admin & Audit
		443.280	Finance - Admin & Audit
		443.290	Legal - Admin & Audit
		443.300	Maintenance
		443.305	Fleet Maintenance
		443.310	Planning-Admin & Audit
		443.320	Platting-Admin & Audit
		443.900	In-Kind Overhead
EX44	<i>Intergovt Fees</i>		
		444.100	State- Intergovt Fees
		444.200	Federal- Intergovt Fees
EX45	<i>Operating Fund Transfers</i>		
		445.100	Transfer To- General Fund
		445.110	Transfer To- Areawide
		445.120	Transfer To- Non-Areawide
		445.140	Trnfr To- Debt Svc (Schl)
		445.141	Trnfr To- Debt Svc (P&R)
		445.142	Trnfr To- Debt Svc (COPs)
		445.143	Trnfr To- Debt Svc (NonAW)
		445.144	Trnfr To-Debt Svc (Trans Sys)
		445.200	Trnfr To- Fed Rev Sharng
		445.210	Transfer To- Land Mgmt
		445.220	Trnfr To- Education Oprtng
		445.230	Transfer To- Service Area
		445.240	Trnfr To- Revolving Loan
		445.250	Trnfr To- Consol Operatns
		445.260	Trnfr To- Intern Svc Fund
		445.300	Trnfr To- Port Ent Fund
		445.310	Trnfr To- S.W. Ent Fund
		445.350	Trnfr To-M/V Susitna
EX46	<i>Capital Projects Transfers</i>		
		446.100	Transfer To- Areawide(Cp)
		446.120	Trnfr To- NonAreawide(Cp)
		446.125	Trnfr To- Enhanced 911(Cp)
		446.130	Trnfr To- Land Mngmt (Cp)
		446.140	Transfer To- Debt Serv Cp
		446.150	Trnfr to- Svc Areas (Cp)
		446.160	Trnfr To- SW Ent. Fund (Cp)

Expense Accounts

Code	Description	Account Code	Account Description
		446.170	Trnfr To- Port Ent Fund (Cp)
		446.200	Transfer To- Fund 445
		446.300	Transfer To- Fund 400
		446.400	Transfer To- Fund 405/410
		446.500	Transfer To- Fund 480
		446.600	Transfer To- Fund 420
		446.700	Tfr415/425/430/435/440/47
		446.800	Transfer To- Fund 499
		446.810	Transfer To- Fund 490
		446.820	Transfer To - Fund 495
		446.900	Transfer To- Fund 450
EX47	Special Project Transfers		
		447.100	Special Grants
		447.200	Local Serv Road & Trails
EX49	Transfers/Pass Throughs		
		449.100	Transfers-City Of Palmer
		449.200	Transfers-City Of Wasilla
		449.205	Transfers - City of Wasilla Planning
		449.210	Transfers-Youth Programs
		449.215	Tansfers - Youth Court
		449.300	Transfers-City Of Houston
		449.400	State Shared Rev Passthru
		449.500	Grant Pass Through
		449.900	Transfers-Other Agencies
EX51	Equipment Over \$5,000		
		451.100	Equipment over \$5,000
		451.200	Vehicles
		451.300	Furniture over \$5,000
		451.998	Amortization Expense
		451.999	Depreciation Expense
EX52	Landfill Postclosure		
		452.000	Postclosure Costs
EX53	Miscellaneous		
		453.000	Miscellaneous
EX54	Freight/Capital Outlay		
		454.000	Freight/Capital Outlay
EX55	Land Acquisitions		
		455.000	Land Acquisitions
EX56	Small Bldg Const/Imprv		
		456.000	Small Blding Or Const Sup
EX57	Property Tax Relief		
		457.100	Areawide Tax Relief
EX61	Buildings		
		461.000	Buildings
		461.005	Overtime-Buildings
		461.100	Architectural
		461.110	Schematic Design Phase
		461.120	Design Development Phase
		461.130	Const Documents Phase
		461.140	Bidding Phase
		461.150	Construction Phase

Expense Accounts

Code	Description	Account Code	Account Description
		461.160	Const Observation/Surveil
		461.170	Post Construction Service
		461.180	Extra Charges
		461.190	Reimbursables
		461.200	Consultants
		461.210	Design/Recon
		461.220	Survey
		461.230	Soils
		461.240	Administration (Ps&E)
		461.250	Inspection
		461.260	Testing
		461.270	Printing Costs
		461.280	Extra Charges
		461.290	Reimbursables
		461.300	Construction
		461.310	Construction
		461.311	Additions
		461.312	Upgrade/Improvement
		461.313	Brush Cutting
		461.320	Paving
		461.321	Re-Paving
		461.330	Claims
		461.340	Rental
		461.350	Construction By Owner
		461.360	Well Construction
		461.370	Septic Construction
		461.380	Materials Purchase
		461.390	Construction Contingency
		461.500	Public Utilities
		461.510	Water
		461.520	Sewer
		461.530	Electric
		461.540	Telephone
		461.550	Gas
		461.600	Acquisition
		461.610	Site Acquisition
		461.620	Right-Of-Way Acquisition
		461.700	Engineering Staff
		461.705	Overtime-Bldg Eng Staff
		461.710	Administrative Time
		461.715	Overtime-Admin Time
		461.720	Inspection Time
		461.725	Overtime-Bldg Inspect
		461.730	Testing Time
		461.735	Overtime-Bldg Test
		461.740	Survey Time
		461.745	Overtime-Survey Time
		461.750	Design Time
		461.755	Overtime-Bldg Design Time
		461.760	Right-Of-Way Time
		461.800	Legal



Expense Accounts

Code	Description	Account Code	Account Description
		461.810	Legal Expense
		461.820	Arbitration Expense
		461.830	Art In Public Places
		461.900	Contingency And Misc
		461.910	Contingency
		461.920	Miscellaneous Expenses
		461.930	Audit/Overhead Fee (Grnt)
		461.940	Advertising
		461.950	Film Processing
		461.960	Mail Delivery
		461.990	Facilities Coordinator
EX62	Land		
		462.000	Land
		462.005	Overtime-Land
		462.200	Consultants
		462.210	Design/Recon
		462.220	Survey
		462.230	Soils
		462.240	Administration (Ps&E)
		462.250	Inspection
		462.260	Testing
		462.270	Printing Costs
		462.280	Extra Charges
		462.290	Reimbursables
		462.300	Construction
		462.310	Construction
		462.311	Additions
		462.312	Upgrade/Improvement
		462.313	Brush Cutting
		462.320	Paving
		462.321	Re-Paving
		462.330	Claims
		462.340	Rental
		462.350	Construction By Owner
		462.355	Construction by Owner-OVT
		462.360	Well Construction
		462.370	Septic Construction
		462.380	Materials Purchase
		462.390	Construction Contingency
		462.510	Water
		462.520	Sewer
		462.530	Electric
		462.540	Telephone
		462.550	Gas
		462.600	Acquisition
		462.610	Site Acquisition
		462.620	Right-Of-Way Acquisition
		462.700	Engineering Staff
		462.705	Overtime-Land Engineer
		462.710	Administrative Time
		462.715	Overtime-Land Admin

Expense Accounts

Code	Description	Account Code	Account Description
		462.720	Inspection Time
		462.725	Overtime-Land Inspect
		462.730	Testing Time
		462.735	Overtime-Land Test
		462.740	Survey Time
		462.745	Overtime-Land Survey
		462.750	Design Time
		462.755	Overtime-Land Design
		462.760	Right-Of-Way Time
		462.765	Overtime-Land Row
		462.800	Legal
		462.810	Legal Expense
		462.820	Arbitration Expense
		462.830	Art In Public Places
		462.900	Contingency And Misc
		462.910	Contingency
		462.920	Miscellaneous Expenses
		462.930	Audit/Overhead Fee (Grnt)
		462.940	Advertising
		462.950	Film Processing
		462.960	Mail Delivery
EX63	Improvements	463.000	Improvements
		463.005	Overtime-Improvements
		463.100	Architectural
		463.110	Schematic Design Phase
		463.120	Design Development Phase
		463.130	Const Document Phase
		463.140	Bidding Phase
		463.150	Construction Phase
		463.160	Const Observation/Surveil
		463.170	Post Construction Service
		463.180	Extra Charges
		463.190	Reimbursables
		463.200	Consultants
		463.210	Design/Recon
		463.220	Survey
		463.230	Soils
		463.240	Administration (Ps&E)
		463.250	Inspection
		463.260	Testing
		463.270	Printing Costs
		463.280	Extra Charges
		463.290	Reimbursables
		463.300	Construction
		463.310	Construction
		463.311	Additions
		463.312	Upgrade/Improvement
		463.313	Brush Cutting
		463.320	Paving
		463.321	Re-Paving



Expense Accounts

Code	Description	Account Code	Account Description
		463.330	Claims
		463.340	Rental
		463.350	Construction By Owner
		463.355	Overtime Const By Owner
		463.360	Well Construction
		463.370	Septic Construction
		463.380	Materials Purchase
		463.390	Construction Contingency
		463.500	Public Utilities
		463.510	Water
		463.520	Sewer
		463.530	Electric
		463.540	Telephone
		463.550	Gas
		463.600	Acquisition
		463.610	Site Acquisition
		463.620	Right-Of-Way Acquisition
		463.700	Engineering Staff
		463.705	Overtime-Improve Eng
		463.710	Administrative Time
		463.715	Overtime-Improve Admin
		463.720	Inspection Time
		463.725	Overtime-Improve Inspect
		463.730	Testing Time
		463.735	Overtime-Improve Test
		463.740	Survey Time
		463.745	Overtime-Improve Survey
		463.750	Design Time
		463.755	Overtime-Improve Design
		463.760	Right-Of-Way Time
		463.800	Legal
		463.810	Legal Expense
		463.820	Arbitration Expense
		463.830	Art In Public Places
		463.900	Contingency And Misc
		463.910	Contingency
		463.920	Miscellaneous Expenses
		463.930	Audit/Overhead Fee (Grnt)
		463.940	Advertising
		463.950	Film Processing
		463.960	Mail Delivery
		463.990	Facilities Coordinator
EX64	Capital Proj-Furnish/Equip	464.000	Furnishing/Equip Over \$50
		464.260	Testing
		464.310	Contractual Services
		464.340	Rental
		464.350	Construction By Owner
		464.434	quip./Furn./Computers under \$5,000
		464.451	Equip./Furn./Computers over \$5,000
		464.710	Administration Time

Expense Accounts

Code	Description	Account Code	Account Description
		464.715	Overtime-Admin Time
		464.910	Contingency
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	<i>Other</i>		
		465.000	Other
EX70	<i>Grant Audit Fee</i>		
		470.000	Grant Audit Fee
EX71	<i>Grant Audit Fee</i>		
		471.000	Audit/Admin Fee Grants
EX72	<i>Legal Fee</i>		
		472.000	Legal Fee
EX73	<i>State Fees</i>		
		473.000	State Fees
EX74	<i>Federal Fees</i>		
		474.000	Federal Fees
EX75	<i>Organization Admin Fees</i>		
		475.000	Organizations' Admin Fees
EX81	<i>Areawide Fund ⁽¹⁰¹⁾</i>		
		481.000	Areawide Fund (101)
EX82	<i>Grant Clearing Fund</i>		
		482.000	Grant Clearing Fund (800)
EX83	<i>Capital Project Funds</i>		
		483.000	Cap Proj Interfund Transf



