



Matanuska-Susitna Borough ALASKA



Photo Credit:
Stefan Hinman

Approved Annual Budget

FOR FISCAL YEAR ENDING JUNE 30, 2024





2024

Approved Budget

For Fiscal Year Ending June 30, 2024

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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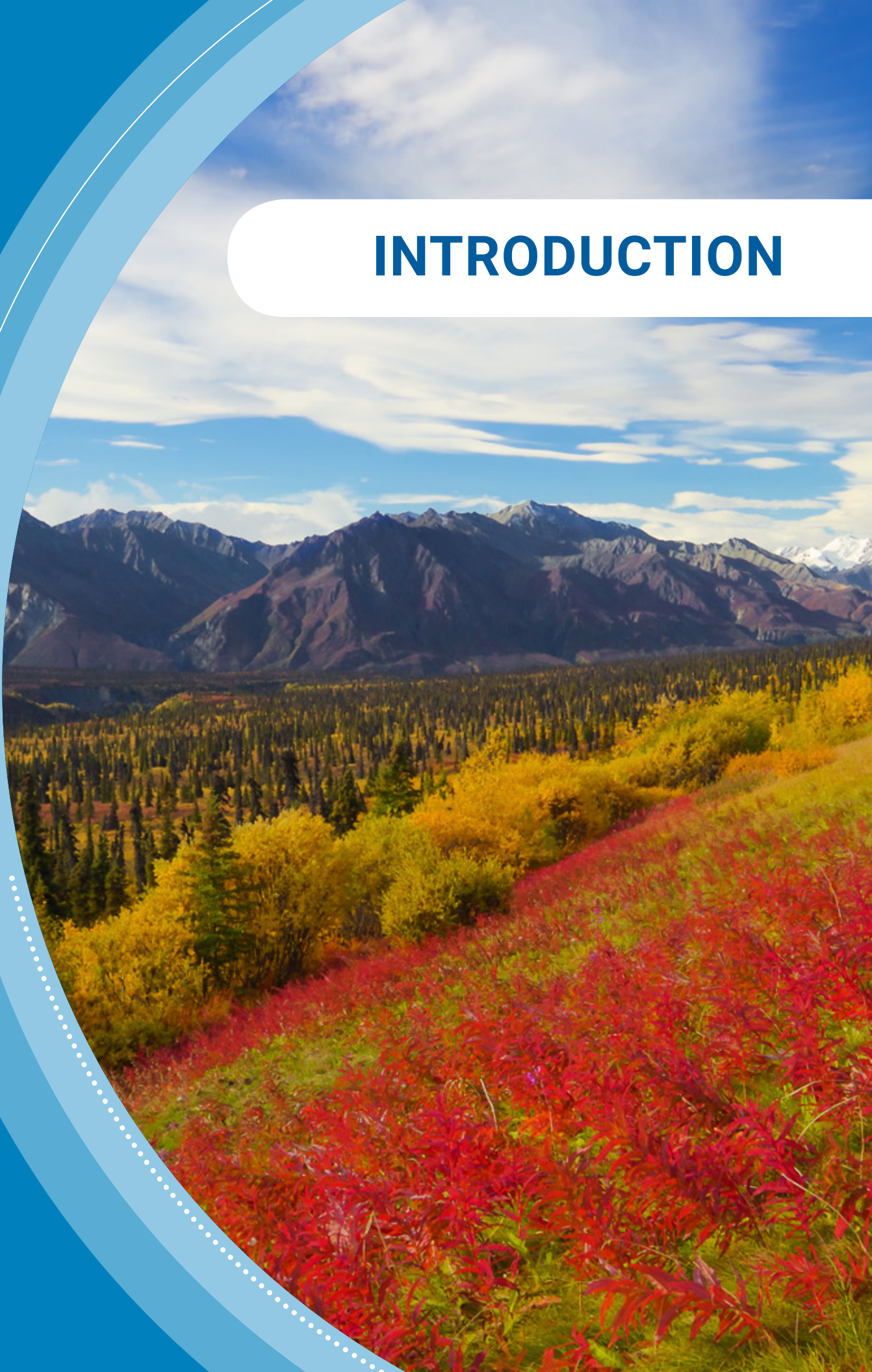
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INTRODUCTION







MATANUSKA-SUSITNA BOROUGH

Office of the Borough Manager

350 East Dahlia Avenue • Palmer, AK 99645

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

Mike.Brown@matsugov.us

June 12, 2023

Honorable Borough Mayor and Assembly:

Submitted herewith is the Fiscal Year 2024 (FY2024) Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 9, 2023. The total budget is \$437,491,278, a 8.76% decrease as compared to the prior fiscal year amended budget.

The Borough has resumed normal operations in a post-COVID environment with the effects of inflation. Staffing challenges continue for seasonal and part-time workers and more specialized positions, but generally the Borough is well staffed. The approved budget resources Assembly priorities, including developing transportation and recreation infrastructure, sustaining Borough operations, developing opportunities to improve services and create efficiencies, and adjusting for unrealized investment losses.

Schools continue to be a priority, with a 3% increase in the local education contribution from the previous year. The Assembly continued to provide capital funding to allow for forward funding needed capital improvements. This strategy intends to avoid the need for new debt service, especially given the current market conditions, while reducing mill rates to offset the dramatic increase in property values.

The FY2024 budget reflects a 5.67% reduction in the areawide and a 1.28% reduction in the non-areawide mill rates to offset an average increase in taxable assessed value of 10.4%. The typical homeowner in the Matanuska-Susitna Borough will pay an average of \$2,974 in areawide property taxes, based on an average assessed value of \$354,162. When considering the entire budget, 60.85% funds education operations, 14.52% funds borough operations, and 24.64% funds debt service, capital projects, and operations of Fire Service Areas, Road Service Areas, enterprise funds, and other service areas.

The Assembly has outlined three focus areas in the Borough's strategic plan: economic growth and diversification, delivering high quality services, and managing growth. To meet our FY2024 objectives, we have paired Borough resources with grant and legislative revenue opportunities. Our top priorities include the following:

- Pursue break-even on Port operations, explore regional port opportunities, and develop needed port infrastructure
- Plan for the 2024 Arctic Winter Games
- Implement improvements to the Borough e-Commerce platform
- Improve Borough's financial management system to include tax billing and assessments
- Construct Mat-Su Central School
- Design and construct Transportation 21 projects
- Continue wildland fire risk reduction mitigation projects
- Work with the State of Alaska to complete the Jonesville Public Use Area management plan and agreement
- Continue to adjust services to meet service demands
- Plan for a new Metropolitan Planning Organization, stormwater permit, and changes to transit funding
- Advance community clean-up program

This budget allows the Matanuska-Susitna Borough to continue adapting to our community's growing needs 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Matanuska-Susitna Borough
Alaska**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



Helpful Information

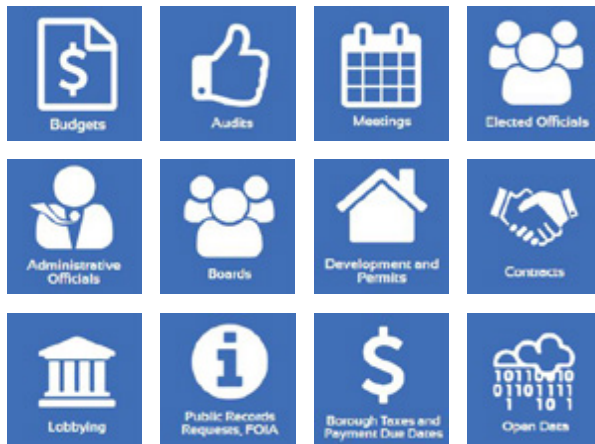
www.matsugov.us

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



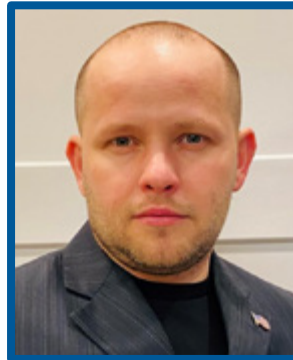
District 3
Dee McKee



District 4
Rob Yundt



District 5
Mokie Tew

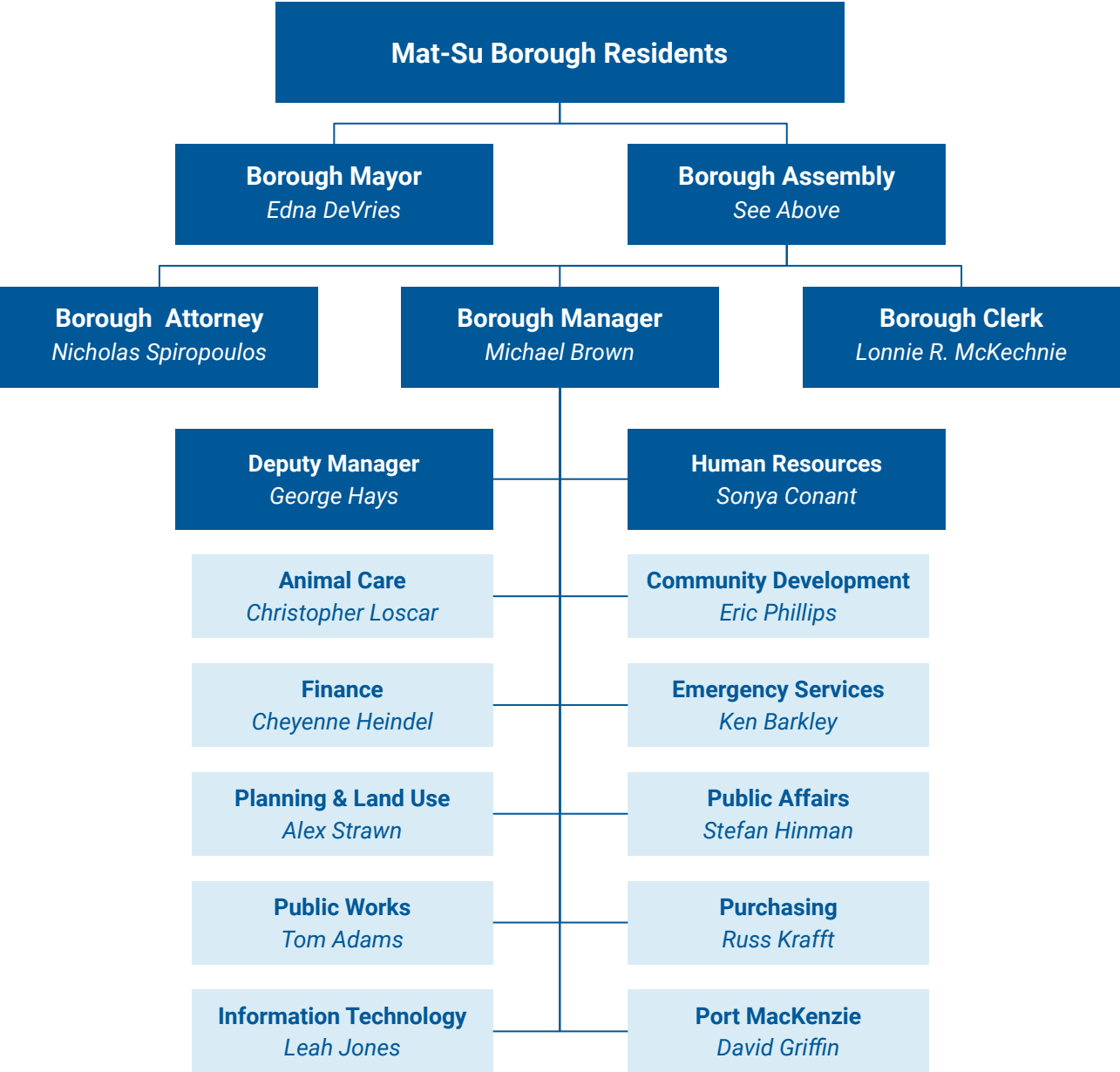


District 6
Dmitri Fonov



District 7
Ron Bernier

Organization Chart



Sponsored By: Borough Manager
 Introduced: 4/18/2023
 Public Hearing: 4/25/2023
 Public Hearing Continued to 4/27/2023: 4/25/2023
 Public Hearing: 4/27/2023
 Public Hearing Continued To 5/4/2023: 4/27/2023
 Public Hearing: 5/4/2023
 Postponed to 5/9/2023: 5/4/2023
 Amended: 5/9/2023
 Adopted: 5/9/2023

MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 23-023

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, 2023 AND ENDING JUNE 30, 2024 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2023 THROUGH JUNE 30, 2024.

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	57,243,550
200	Non-Areawide	5,029,794
202	Enhanced 911	1,638,206
203	Land Management	1,229,552
245	Fleet Maintenance	1,095,367
248	Caswell Fire Service Area	405,304
249	West Lakes Fire Service Area	2,611,819
250	Central Mat-Su Fire Service Area	9,528,925
251	Butte Fire Service Area	739,484
253	Sutton Fire Service Area	228,962
254	Talkeetna Fire Service Area	525,530
258	Willow Fire Service Area	648,374
259	Gr. Palmer Consol. Fire Service Area	841,553

265	Road Service Area: Administration	2,841,791
270	Midway Road Service Area	524,191
271	Fairview Road Service Area	659,225
272	Caswell Lakes Road Service Area	660,309
273	South Colony Road Service Area	1,069,804
274	Knik Road Service Area	1,691,098
275	Lazy Mountain Road Service Area	225,221
276	Greater Willow Road Service Area	562,080
277	Big Lake Road Service Area	984,165
278	North Colony Road Service Area	210,992
279	Bogard Road Service Area	903,748
280	Greater Butte Road Service Area	545,669
281	Meadow Lakes Road Service Area	1,026,520
282	Gold Trail Road Service Area	1,070,255
283	Gr. Talkeetna Road Service Area	577,457
284	Trapper Creek Road Service Area	258,780
285	Alpine Road Service Area	379,074
290	Talkeetna Flood Control	41,302
292	Point MacKenzie Service Area	51,478
293	Talkeetna Water/Sewer Service Area	792,099
294	Freedom Hills Road	24,965
295	Circle View/Stampede Estates E.C.S.A.	25,212
297	Roads Outside Service Area	329
300	Debt Service-Schools	25,114,586
301	DebtService-USDA-Fronteras Charter School	393,300
316	Debt Service-Station 5-1	764,450
318	Debt Service-Station 6-2	501,000
319	Debt Service-Station 7-3	562,250
320	Debt Service-Parks & Recreation	1,723,500
330	Debt Service-Road Bonds	3,329,500
	Subtotal - Borough Operating Funds	129,280,770
510	Solid Waste Enterprise Fund	10,444,203
520	Port Enterprise Fund	1,990,684

Subtotal - Borough Enterprise Funds

204	Education Operating	266,210,626
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Subtotal - Education Operating **266,210,626**

***	Areawide Capital Projects	5,544,000
***	Areawide-Bridge & Railroad Crossing Major Maintenance and Repair, 50% match RSA Construction, 50% Match Dust Control	1,258,960
***	Areawide-Tourism Infrastructure & MSCVB	950,000

***	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	800,000
***	Land Management Capital Projects	400,000
***	Fleet Maintenance FSA Capital Projects	
***	Caswell FSA Capital Projects	
***	West Lakes FSA Capital Projects	320,000
***	Central Mat-Su FSA Capital Projects	1,325,000
***	Butte Fire Capital Projects	50,000
***	Sutton Fire Capital Projects	40,000
***	Talkeetna FSA Capital Projects	30,000
***	Willow FSA Capital Projects	190,000
***	Greater Palmer FSA Capital Projects	175,000
***	Road Service Administration Capital Projects	140,000
***	Midway RSA Capital Projects	1,244,205
***	Fairview RSA Capital Projects	764,310
***	Caswell Lakes RSA Capital Projects	60,100
***	South Colony RSA Capital Projects	1,441,920
***	Knik RSA Capital Projects	1,380,125
***	Lazy Mountain RSA Capital Projects	148,150
***	Greater Willow RSA Capital Projects	613,150
***	Big Lake RSA Capital Projects	782,150
***	North Colony RSA Capital Projects	90,500
***	Bogard RSA Capital Projects	1,201,170
***	Greater Butte RSA Capital Projects	799,150
***	Meadow Lakes RSA Capital Projects	1,315,160
***	Gold Trails RSA Capital Projects	1,061,360
***	Greater Talkeetna RSA Capital Projects	253,285
***	Trapper Creek RSA Capital Projects	51,300
***	Alpine RSA Capital Projects	36,000
***	Talkeetna Water/Sewer Capital Projects	90,000
***	Solid Waste Enterprise Fund Capital Projects	6,260,000

Subtotal - Borough Capital Projects	29,564,995
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TOTAL	\$437,491,278
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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, 2024 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 \$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 2024 budget.

Section 9. Appropriation for reimbursement to Central Mat-Su Fire Service Area. There is hereby appropriated an amount of \$130,428 to reimburse Central Mat-Su Fire Service Area for a building purchase.

Section 10. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2024. 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 11. 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	8.396
Non-Areawide	0.387
Butte Fire Service Area #2	3.000
Sutton Fire Service Area #4	4.113
Talkeetna Flood Control #7	1.500
Midway Road Service Area #9	1.900
Fairview Road Service Area #14	1.500
Caswell Lakes Road Service Area #15	4.077
South Colony Road Service Area #16	1.342
Knik Road Service Area #17	2.200
Lazy Mountain Road Service Area #19	2.368
Greater Willow Road Service Area #20	3.370
Big Lake Road Service Area #21	2.466
North Colony Road Service Area #23	4.202
Talkeetna Fire Service Area #24	2.914
Bogard Road Service Area #25	1.400
Greater Butte Road Service Area #26	2.880
Meadow Lakes Road Service Area #27	2.900
Gold Trails Road Service Area #28	1.600
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	1.900
Circle View/Stampede Estates	2.592
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132	0.881
Caswell Fire Service Area #135	3.196
West Lakes Fire Service Area #136	2.000
Palmer, City of	3.000
Wasilla, City of	0.000
Houston, City of	3.000

Section 12. E-911 surcharge for July 1, 2023, to June 30, 2024. 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, 2023 through June 30,

2024 shall set the E-911 surcharge rate at \$1.00 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 13. 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 14. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 15. 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 16. Approval of permanent positions. The total number of permanent full-time equivalent positions are approved for the fiscal year with the adoption of this budget. The Borough Manager may assign or reclassify permanent positions within departments as need is determined.

Section 17. 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 18. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2023 for the first installment, and February 15, 2024 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, 2023. Penalty and interest on second installment will be applied on February 16, 2024.

Section 19. Effective date. Ordinance Serial No. 23-023 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly. ADOPTED by the Matanuska-Susitna Borough Assembly this ____ day of _____, 2023.

Edna DeVries, Borough Mayor

ATTEST:

LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)

Non-Code Ordinance

By: Finance Department
Introduced: May 8, 2023
First Public Hearing: May 22, 2023
Second Public Hearing: May 24, 2023
Amended: May 24, 2023
Adopted: May 24, 2023
Yes: Brown, Rubeo, Sullivan-Leonard, Velock
No: None
Absent: Graham, Johnson

**City of Wasilla
Ordinance Serial No. 23-23 (AM)**

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For Fiscal Year 2024 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 2024 as presented by the Mayor and introduced on May 8, 2023.

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, 2024, 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, 2024, 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, 2024, 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, 2023, the sum of \$57,193,095, which includes

City of Wasilla, Alaska

Ordinance Serial No. 23-23 (AM)
Page 1 of 3

\$6,430,800 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	\$ 2,308,000
Legislative		Vehicle Fund	609,379
Clerk	\$ 565,135	Right-Of-Way Fund	25,000
Records Management	15,545	Roads Fund	1,245,000
Council	199,326	Technology Replacement Fund	104,000
Mayor		Special Revenue Funds	
Administration	382,632	Youth Court	120,354
General Administration	255,775		
Human Resources	319,552	Enterprise Funds*	
Planning	359,880	Sewer	
Finance		Operations & Transfers	1,469,799
Finance	1,771,130	Capital	8,060,000
MIS	720,045	Total Sewer Funds	\$ 9,529,799
Public Safety		Water	
Administration	953,970	Operations & Transfers	1,398,347
MultiTask Drug Enforcement	-	Capital	8,028,638
Investigation	706,325	Total Water Funds	\$ 9,426,985
Patrol	5,261,736		
SRO	626,020	Airport	
Dispatch	5,897,739	Operations & Transfers	327,694
Garage	266,362	Capital	685,000
Code Compliance	262,765	Total Airport	\$ 1,012,694
Public Works		Curtis D Menard Memorial Sports Center (CMMSC)	
Administration	652,250	Operations & Transfers	1,570,419
Roads	1,656,505	Capital	475,000
Property Maintenance	708,635	Total CMMSC Fund	\$ 2,045,419
Cultural & Recreation		Permanent Funds	
Museum	399,879	Cemetery	3,000
Parks Maintenance	1,216,268		
Library	1,567,434	Total FY2024 Appropriation	\$ 57,193,095
Recreation Services	131,537		
Non-Departmental			
Non-Departmental	104,000		
Transfers	5,763,000		
Total General Fund	\$ 30,763,465		

* Does not include depreciation

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, 2023.

ADOPTED by the Wasilla City Council on May 24, 2023.


Glenda D. Ledford, Mayor

ATTEST:


Jamie Newman, MMC, City Clerk

[SEAL]

LEGISLATIVE HISTORY

Introduced by: City Manager Moosey
 Date: October 25, 2022
 Public Hearing: October 25, 2022
 Action: Approved
 Vote: Unanimous

Yes:	No:
Mayor Carrington	
Anzifotti	
Best	
Malin	
Tudor	
Ojala	
Alcantra	

CITY OF PALMER, ALASKA**Resolution No. 23-005**

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2023, and Ending December 31, 2023, 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 2023 Budget was held on Tuesday, October 25, 2022, and continued on Tuesday, November 22, 2022; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2023 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)	\$ 13,637,920
Enterprise Funds	
Water/Sewer (02)	\$ 3,685,500
Airport (03)	\$ 549,274
Solid Waste (05)	\$ 853,000
Golf Course (15)	\$ 767,155
Capital	
General CIP Projects (08)	\$ 631,000
General CIP Equipment (09)	\$ 1,201,000
Road Fund (10)	\$ 500,000
Water & Sewer Projects (24)	\$ 140,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 125,000
Narcotics Grant (53)	\$ 132,780
Total Revenues	\$ 22,222,629

	Expenditures
General Fund (01)	\$ 15,928,233
Enterprise Funds	
Water/Sewer (02)	\$ 2,925,052
Airport (03)	\$ 444,793
Solid Waste (05)	\$ 851,765
Golf Course (15)	\$ 767,155
Capital Improvements	
General CIP Projects (08)	\$ 631,000
General CIP Equipment (09)	\$ 1,201,000
Road Fund (10)	\$ 500,000
Water & Sewer Projects (24)	\$ 140,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 124,000
Narcotics Grant (53)	\$ 132,780
Total Expenditures/Expenses	\$ 23,645,778

Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2023 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 2023 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 2023 operating budget is adopted for a period of one (1) year, that being from January 1, 2023, through December 31, 2023.

Approved by the Palmer City Council this 22nd day of November, 2022.


 Shelly Acteson, CMC, City Clerk


 Steve Carrington, Mayor



Introduced by: Mayor Cole
Introduction Date:
Public Hearing:
Vote:

**HOUSTON, ALASKA
ORDINANCE 23-11 (S)**

**AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET INCLUDING THE CAPITAL BUDGET FOR
THE FISCAL YEAR 2024 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 2024 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, 2024 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, 2024 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, 2023 the sum of \$1,557,518.00 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

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

Introduced by: Mayor Cole
Introduction Date:
Public Hearing:
Vote:

THE CITY OF HOUSTON, ALASKA

Carter Cole, Mayor

[SEAL]

ATTEST:

Rebecca Rein, City Clerk

PENDING

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

City of Houston
Page 2 of 2

Ordinance No. 23-11 (S)

CITY OF HOUSTON

Fiscal Year July 1, 2023 - June 30, 2024

Operation & Maintenance Budget

&

Capital Improvement Plan (6) years 2024-2030



**The sun comes up, it's a new day dawning, it's a bright and shining future in
Houston, Alaska.**

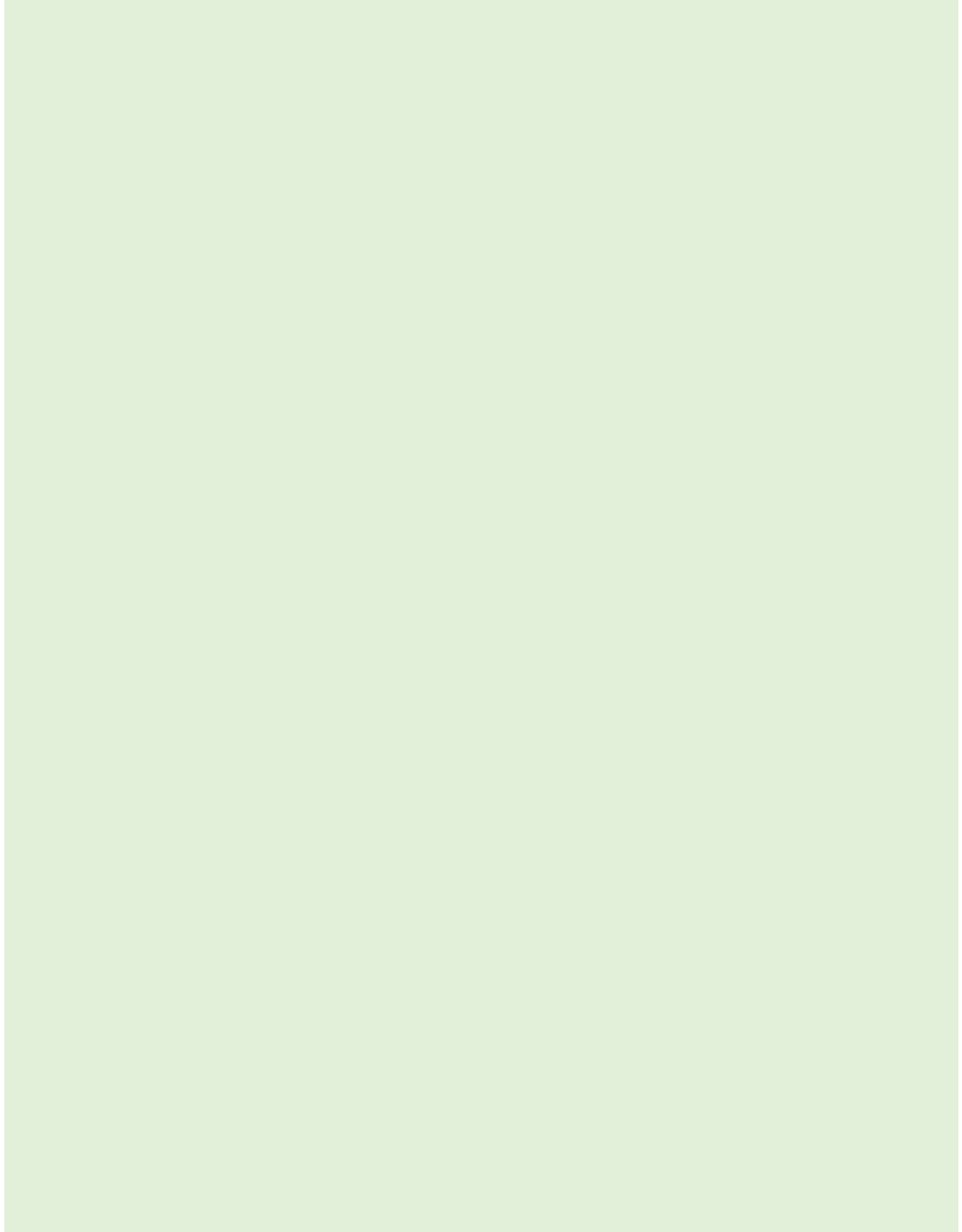


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Capital Improvement Program FY 24- 30

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CIP Narrative

See CIP Narrative Section



City Councilmembers

- Seat A Jay Lowenstein,
- Seat C Carter Cole - Mayor
- Seat E David Childs
- Seat G Mike Adams - Deputy Mayor
- Seat B Jeff Brasel
- Seat D David Duren
- Seat F Sandy McDonald

Houston Parks & Recreation Commission

- Chair Christian Hartley
- Vice Chair Adam Rein
- Commissioner Tony Kuse
- Commissioner Katie Stavick
- Commissioner Kimberly S Meitzah Damkoehler

Houston Planning & Zoning Commission

- Seat A Deb Meister, Chair
- Seat B David Roberts
- Seat C David Johnson
- Seat D Jon Siivola
- Seat E Shanie Heger

Budget Prepared & Assembled by,

- Mayor - Carter R. Cole
- Treasurer - Samantha Jones
- Chief - Christian Hartley
- Public Works Director - George Thompson
- Clerk - Rebecca Rein



Executive Budget Summary

The City has reviewed all the service requirements that are currently in code, and the budget presented can meet those requirements. We can only provide minimal services to Parks and Recreation as has been the case for years.

We recommend a ballot initiative by the City Council to put before the Houston voters a 1/2% raise in the sales taxes for (5) five years at which time it will sunset/expire. The money collected would be used only for the parks and recreational upgrades and could be used in part as matching grant funds and possibly double the money through this method. Without this increase Houston Parks and Recreation improvements are not obtainable with the current revenue sources.

The increase in road service requested by the public is addressed in this budget and will help the citizens over the next (5) five years see significant improvements during both summer and winter months. We have applied for several grants that will also help provide Public Works with additional items to be a more functional efficient department.

Public Works directive for this Fiscal Year is to re-establish the road (ROW) Rights-Of-Ways by cleaning, removing brush & trees, and any obstacles that could damage new city equipment. This will provide faster safer road maintenance response and decrease wildland urban interface thus reducing wildfire possibilities.

Administration Department

Personnel Changes: Replaced a part-time Financial Administration Aide with a full-time Financial Administration Aide. Code required services can be met.

Public Works Department

Personnel Changes: Add two seasonal summer laborers to help clear road ROW and Park & Recreation lands. Add one full time heavy equipment operator, added one full time building maintenance/light equipment operator. Code required services can be met.

Fire Department

Personnel Changes: Replace the part-time Department Aide position with a full-time Department Aide position. Code required services can be met.

Parks and Recreation

The funds will be used to operate parks at minimal services.

Animal Control

Has been separated out to better track these costs. Code required services can be met.



Executive Summary Worksheet

O&M Fund 01 Revenue Total \$1,557,518.00

O&M Fund 01 Budget Expenses by Service

Administration Budget	\$357,593.00
City Council Budget	\$49,000.00
Fire Department Budget	\$522,156.00
Public Works Department Budget	\$558,142.00
Park & Recreation Budget	\$31,627.00
Animal Control Budget	\$39,000.00

Total \$1,557,518.00

Reserve Fund Calculation FY24

1/4 of Current FY24 Operational Budget	\$389,379.50
15% of Current Reserve Goal	\$57,411.68
Reserve Balance to Transfer of Funds	\$446,791.18

O&M Fund 01

Balance as of May 1, 2023	\$815,672.29
Transfer to Reserve	-\$50,000.00
Transfer to Parks & Rec. Founders Day	-\$15,000.00
Estimated Annual Interest Earned	\$10,000.00
Balance	\$760,672.29

Parks & Recreation Fund 03

Balance as of May 1, 2023	\$32,659.64
Used from Fund to provide service	-\$3,920.00
Transfer from 01 Fund for Founders Day	\$15,000.00
Expenses P&R	-\$31,627.00
Revenue P&R	\$16,627.00
Balance	\$28,739.64

Reserve Fund 04

Reserve Balance as of May 1, 2023	\$372,100.96
Transfer From 01 O&M Fund	\$50,000.00
Transfer From 02 Capital Fund	\$52,000.00
Estimated Annual Interest Earned	\$16,400.00
Estimated Annual Fund 04 Total	\$490,500.96

Currently the City of Houston does not operate any Enterprise Funds



Purpose of Fund Structure

GENERAL FUND

Most of the revenue of this fund comes from Sales Tax, Property Taxes, Community Assistance, Business Licenses, and other Miscellaneous Revenues as found in our Revenue Budget.

The General Fund is established to account for the Revenue and Expenditures necessary to carry out basic governmental activities of Operations and Maintenance for the City of Houston such as Administrative Services that includes Record Retention & Elections, City Council, Fire Department, Public Works, Parks and Recreation and Animal Control Services.

Existing services as required by HMC and previous year costs provide the justification for base budget program overall costs and will be a major factor during budget development. Budgetary increments requiring detailed justification for every proposed program or service expansion is the basis of its relationship to the health, safety, and welfare of the community.

CAPITAL IMPROVEMENT PROGRAM

Much of the Revenue for this fund shall be funded primarily by the sales, lease, or use of lands to which the City has title, as well as from the sale of timber, gravel or other resources taken or extracted from the land. Additional funding may be determined by Council.

The City of Houston will make all capital improvements in accordance with an adopted capital improvements program. The Council will develop a multi-year plan for capital improvements program. It shall include all improvements proposed to be undertaken during the six fiscal years next ensuing after the budget year. The city will seek grants for any items on the approved Capital Improvement Program Budget.

ENTERPRISE FUND

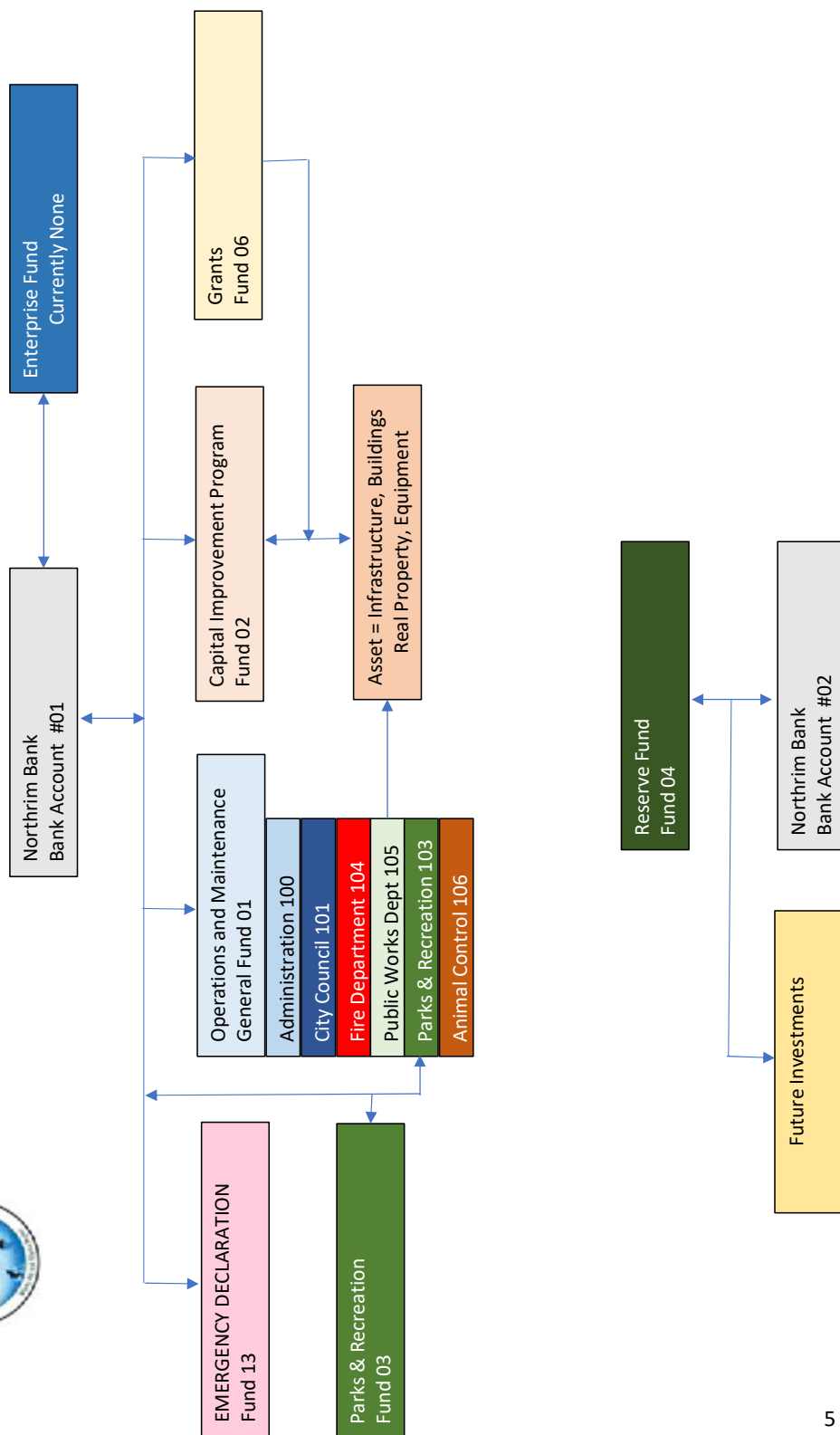
An enterprise fund is a government-owned fund that sells goods and services to the public for a fee. Public Water System is a good example of an Enterprise Fund. It uses the same accounting framework as private businesses and reports its revenues, expenses, and net income. An enterprise fund is a separate accounting and financial reporting mechanism that aims to recover its costs through user charges. It does not grant additional powers to the department providing service. However, there can be additional federal and state regulations that must be followed, that can increase the user fees. Currently there are no Enterprise funds in the City of Houston.

RESERVE FUND

The Council shall establish a separate interest-bearing account and it shall be known as a "Reserve Fund." The Reserve Fund balance goal shall be 1/4 of the current budgeted FY annual expenditures. This fund may be used upon majority vote of the Council to: Meet unforeseen or emergency expenses. Make up budget shortfalls or transfer funds that are above the reserve fund goal by 15% for that current fiscal year expenditures to other funds.



BANKING AND FUND RELATIONSHIP



REVENUE ESTIMATE FISCAL YEAR 23-24				
	TAXES	FY2023	FY2024	Actual FY23
REVENUE TAXES				
4001	MJ Excise Tax	\$ 175,000.00	\$ 158,000.00	\$ 146,032.44
4002	MJ Penalty, Interest, Fees	\$ 2,500.00	\$ 2,500.00	\$ 338.95
4003	Utility Coop Tax Refund	\$ 7,000.00	\$ 17,000.00	\$ 17,271.37
4004	Liquor License Tax Refund	\$ 7,000.00	\$ -	\$ -
4005	Sales Tax	\$ 450,000.00	\$ 528,840.00	\$ 480,842.83
4006	Sales Tax Penalty, Interest, Late Fees	\$ 2,500.00	\$ 2,000.00	\$ 1,541.80
4007	Shared Fisheries Business Tax	\$ 710.00	\$ 2,500.00	\$ 1,574.43
4008	Property Taxes	\$ 472,000.00	\$ 524,000.00	\$ 420,137.90
4009	Motor Vehicle Tax	\$ 40,000.00	\$ 54,000.00	\$ 41,792.50
4010	Remote Sales tax	\$ 15,000.00	\$ 40,000.00	\$ 26,005.02
LICENSES & PERMITS				
4101	Vendor Fees	\$ 200.00	\$ 300.00	\$ 315.00
4102	Animal Control Reg & Vac	\$ 500.00	\$ 500.00	\$ 15.00
4103	Business Licenses	\$ 5,500.00	\$ 5,578.00	\$ 6,120.63
4104	Permits	\$ 25,000.00	\$ 25,000.00	\$ 24,089.99
4105	MJ Excise Tax Licenses	\$ 3,000.00	\$ 4,000.00	\$ 3,106.31
4106	SOA MJ License Fee	\$ 6,500.00	\$ 6,500.00	\$ 1,250.00
INTERGOVERNMENTAL REVENUE				
4703	Community Assistance Program	\$ 73,072.00	\$ 134,000.00	\$ 122,086.59
4706	Volunteer Fire Assistance Grant	\$ 4,608.00	\$ 5,800.00	\$ 5,931.00
FINES & CITATIONS				
4201	PFD Levy	\$ 500.00	\$ 4,000.00	\$ 3,341.41
4202	Fines & Citations	\$ 100.00	\$ 100.00	\$ 500.00
MISCELLANEOUS				
4303	Penalty Interest Late Fee	\$ -	\$ 1,000.00	\$ 100.00
4304	Administrative Fees	\$ 100.00	\$ 1,000.00	\$ 48.00
4305	Office Fees	\$ -	\$ -	\$ 23.00
4314	Founders Day Donations	\$ 15,000.00	\$ 15,000.00	\$ 6,800.00
4315	Donations	\$ 200.00	\$ 350.00	\$ -
4316	Interest on Bank Account 01	\$ 300.00	\$ 10,000.00	\$ 422.52
4317	Fireworks Public Education	\$ 1,500.00	\$ 1,700.00	\$ 1,614.48
4318	Candidate Filing	\$ 100.00	\$ 150.00	\$ 150.00
4320	Notice of Land Use	\$ 800.00	\$ 1,000.00	\$ -
4325	Insurance Claim			\$ 500.40
	Income Park & Rec (earned income)		\$ 12,700.00	
		\$1,308,690.00	\$1,557,518.00	\$ 1,311,951.57
TRANSFERS				
4999	Transfer From Main Account O&M Fund 01			-\$50,000.00
4999	Transfer to Reserve Acct Fund 04		\$50,000.00	
4999	Transfer from Capital Acct Fund 02			-\$52,000.00
4999	Transfer to Reserve Acct Fund 04		\$52,000.00	

4999	Transfer From Main Account O&M Fund 01		-\$15,000.00
4999	Transfer to Parks and Recreation Fund 03	\$15,000.00	

\$524,000.00	0.5 Mil Rate	2.5 Mil Rate
Property Tax FY 23-24	Fire	PW Roads
	\$ 87,333.00	\$ 436,667.00

Administration 01-100-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5001	Salaries & Wages	\$ 156,803.00	\$181,868.00	\$ 154,497.07
5002	Payroll Taxes SS & Medicare	\$ 11,995.00	\$14,663.08	\$ 12,489.84
5003	ESC Unemployment	\$ 1,568.00	\$1,880.92	\$ 1,433.93
5004	Retirement Deduction Emp	\$ -	\$ -	\$ -
5005	Retirement Co Paid	\$ 672.00	\$ 672.00	\$ 458.70
5006	Health & Life Insurance Co	\$ 34,802.00	\$ 61,359.00	\$ 51,824.11
5007	Workers Compensation	\$ 502.00	\$ 8,000.00	\$ 7,769.00
5009	Background Check & Drug Test	\$ 50.00	\$ 140.00	\$ -
5100	Travel Expense	\$ -	\$ -	\$ -
5101	Travel, Training, Errands, Per	\$ 3,000.00	\$ 3,500.00	\$ 2,696.99
5102	Safety Security & Training	\$ -	\$ -	\$ -
5200	Facility Expenses	\$ -	\$ -	\$ -
5201	Telephone Expense	\$ 2,750.00	\$ 3,000.00	\$ 3,358.71
5202	Electric Expense	\$ 3,000.00	\$ 3,200.00	\$ 3,384.91
5203	Heating Fuel Expense	\$ 2,750.00	\$ 2,750.00	\$ -
5205	Solid Waste - Garbage	\$ 1,500.00	\$ 2,000.00	\$ 1,883.98
5206	Building Repair & Maintenance	\$ -	\$ -	\$ -
5207	Postage& Delivery	\$ 1,450.00	\$ 1,500.00	\$ 1,245.02
5208	Licenses & Permits	\$ 1,500.00	\$ 1,500.00	\$ 1,182.81
5209	Subscriptions & Dues	\$ 2,000.00	\$ 2,000.00	\$ 1,151.52
5210	Certifications & Renewals	\$ 1,500.00	\$ 1,500.00	\$ -
5211	Operating Expenses	\$ -	\$ -	\$ -
5212	Advertising & Promotions	\$ 750.00	\$ 750.00	\$ -
5213	Printing & Signage	\$ 500.00	\$ 500.00	\$ -
5214	Bank Fees, Merch Fees, Bad CK	\$ -		\$ 925.79
5215	Court & State Fees	\$ 250.00	\$ 250.00	\$ -
5216	Penalties & Interest Charges	\$ 250.00	\$ 250.00	\$ 88.52
5217	Discretionary Fund	\$ -		\$ -
5218	Bad Debt Return CKs& Unpd Chg	\$ -		\$ -
5219	Credit Card Fees & Bank Fees	\$ 400.00	\$ 400.00	\$ 365.37
5220	Donations & Special Events	\$ 100.00	\$ 100.00	\$ -
5221	Founders Day Expenses	\$ -		\$ 1,950.00
5224	Remote Sales Tax Fees	\$ -	\$ 3,500.00	\$ 3,501.67
5300	Supplies	\$ -	\$ -	\$ -
5301	Supplies & Consumables	\$ 2,250.00	\$ 2,250.00	\$ 1,199.81
5302	Janitorial Supplies	\$ -	\$ -	\$ -
5304	Equipment & Gear Purchases	\$ 2,000.00	\$ 2,000.00	\$ 1,839.94
5305	Training Supplies & Equipment	\$ -	\$ 4,000.00	\$ -
5306	Miscellaneous Expenses	\$ -	\$ 500.00	\$ -
5400	Vehicle & Equipment Expenses	\$ -	\$ -	\$ -
5402	Vehicle & Equipment Rental	\$ -	\$ -	\$ -
5403	Vehicle & Equipment Fuel	\$ -	\$ -	\$ -

Administration 01-100-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5500	Insurance Expenses	\$ -	\$ -	\$ -
5501	Mobile Equipment Insurance	\$ 28.00	\$ -	\$ -
5502	General Liability Insurance	\$ 4,426.00	\$ 4,500.00	\$ 4,037.76
5503	Property Insurance	\$ 1,543.00	\$ 1,543.00	\$ -
5504	Vehicle Insurance	\$ -	\$ -	\$ -
5505	Insurance Claim Deduction	\$ -	\$ -	\$ -
5600	Contractual	\$ -	\$ -	\$ -
5601	Contractual Software Expense	\$ 1,236.00	\$ 4,000.00	\$ 7,913.43
5602	Contractual Leases Office Equi	\$ 6,084.00	\$ 6,000.00	\$ 3,110.47
5604	Contractual Legal Advice	\$ 10,000.00	\$ 10,000.00	\$ 1,287.30
5605	Contractual Accounting & Audit	\$ 6,250.00	\$ 6,250.00	\$ 8,582.79
5606	Contractual Internet, Servers,	\$ 3,000.00	\$ 4,600.00	\$ 3,918.88
5607	Contractual Engineer Services	\$ -	\$ -	\$ -
5608	Contractual Towing Services	\$ -	\$ -	\$ -
5609	Contractual Veterinarian Service	\$ -	\$ -	\$ -
5610	Contractual Security Monitorin	\$ 250.00	\$ 250.00	\$ 213.50
5611	Contractual LID	\$ -	\$ -	\$ -
5612	Contractual Planner	\$ -	\$ -	\$ -
5617	Contractual Janitorial Services	\$ -	\$ 5,624.00	\$ -
5700	Founders Day Expenses	\$ -	\$ -	\$ -
5904	Hearing Officer	\$ 100.00	\$ 100.00	\$ -
Records Management 01-102				
5801	Records Software	\$ 3,548.00	\$ 3,548.00	\$ 3,548.00
5802	Records Supplies	\$ 150.00	\$ 200.00	\$ 60.63
5803	Records Destruction Expense	\$ 245.00	\$ 245.00	\$ -
Elections 01-103				
5212	Advertising & Promotions	\$ 1,000.00	\$ 1,000.00	\$ 698.06
5225	Licenses & Warranties	\$ 1,000.00	\$ 1,200.00	\$ -
5301	Supplies & Consumables	\$ 1,000.00	\$ 1,000.00	\$ 26.35
5304	Equipment & Gear Purchases	\$ -	\$ -	\$ -
5900	Elections	\$ -	\$ -	\$ -
5901	Ballots Expense	\$ 1,000.00	\$ 1,500.00	\$ 2,937.65
5902	Casual Labor/Election	\$ 1,800.00	\$ 2,000.00	\$ 1,200.00
5903	Appeals / Hearings	\$ -		\$ -
5904	Hearing Officer	\$ -		\$ -
5905	Transcripts & Expenses	\$ -		\$ -
		\$275,002.00	\$357,593.00	\$290,782.51

City Council 01-101-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5001	Salaries & Wages	\$ 8,350.00	\$ 8,350.00	\$ 5,350.00
5002	FICA Taxes	\$ 344.00	\$ 344.00	\$ 224.26
5003	ESC Taxes	\$ 45.00	\$ 45.00	\$ 29.25
5005	Retirement 1% Co Paid	\$ -	\$ -	
5006	Health & Life Insurance	\$ -	\$ -	
5007	Workers Comp	\$ 27.00	\$ -	
5101	Travel/Training/Ect	\$ 4,000.00	\$ 4,027.00	\$ 1,853.02
5202	Utilities Telephone	\$ 600.00	\$ 600.00	\$ 1,039.67
5203	Utilities Heating Fuel	\$ -	\$ -	
5204	Utilities Natural Gas	\$ -	\$ -	
5205	Solid Waste	\$ -	\$ -	
5206	Building Repair & Maintenance	\$ -	\$ -	
5207	Postage/Delivery	\$ 200.00	\$ 200.00	\$ 37.87
5208	Licenses/Permits			
5209	Subscriptions/Dues	\$ 3,000.00	\$ 3,000.00	\$ 287.88
5210	Certification	\$ -	\$ -	
5211	Operating Expenses	\$ -	\$ -	
5212	Advertising & Promotion	\$ -	\$ -	
5213	Printing & Signage	\$ 250.00	\$ 250.00	\$ 392.88
5220	Donations/Special Events	\$ 500.00	\$ 500.00	\$ 129.98
5221	Founders Day Expenses	\$ 15,000.00	\$ -	\$ 6,886.99
5301	Supplies	\$ 600.00	\$ 600.00	\$ 5.68
5302	Janitorial Supplies	\$ -	\$ -	
5303	Animal Food & Supplies	\$ -	\$ -	
5304	Equipment / Gear Purchases	\$ 100.00	\$ 100.00	\$ 182.20
5305	Training Supplies & Equipment	\$ -	\$ -	
5306	P&R Supply Expense	\$ -	\$ -	\$ 233.36
5401	Vehicle/Equipment/Repair/Maint	\$ -	\$ -	
5402	Vehicle & Equipment Rental	\$ -	\$ -	
5403	Vehicle Fuel	\$ 100.00	\$ 100.00	\$ 65.01
5501	Insurance Mobile Equipment	\$ -	\$ -	
5502	Insurance General Liability	\$ -	\$ -	
5503	Insurance Property	\$ -	\$ -	
5504	Insurance Vehicle	\$ -	\$ -	
5505	Insurance Claim Deduction	\$ -	\$ -	
5601	Contractual Software	\$ 1,236.00	\$ 1,844.00	\$ 4,253.60
5602	Contractual Office Equipment	\$ -	\$ -	
5604	Contractual Legal	\$ 20,000.00	\$ 20,290.00	\$ 9,915.60
5605	Contractual Accounting Audit	\$ 6,250.00	\$ 6,250.00	
5606	Contractual IT Services	\$ 2,500.00	\$ 2,500.00	\$ 3,486.95
	TOTALS	\$ 63,102.00	\$ 49,000.00	\$ 34,374.20

FIRE DEPARTMENT 01-104-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5001	Salaries & Wages	\$ 181,871.00	\$ 186,880.00	\$ 117,635.98
5002	FICA Taxes	\$ 14,440.00	\$ 18,000.00	\$ 8,591.79
5003	ESC Taxes	\$ 1,888.00	\$ 2,000.00	\$ 989.47
5005	Retirement 1% Co Paid	\$ 632.00	\$ 1,000.08	\$ 604.03
5006	Health & Life Insurance	\$ 19,887.00	\$ 39,799.92	\$ 22,558.37
5007	Workers Comp	\$ 7,383.00	\$ 8,000.00	\$ 9,049.30
5008	Fireworks Public Education	\$ 1,500.00	\$ 1,500.00	
5009	Background/Drug Test/Exams	\$ 400.00	\$ 400.00	
5101	Travel/Training/Etc	\$ 2,500.00	\$ 1,000.00	\$ 1,950.50
5102	Safety, Security & Training	\$ 1,000.00	\$ 500.00	
5201	Utilities Telephone	\$ 7,000.00	\$ 7,000.00	\$ 3,792.55
5202	Utilities Electric	\$ 20,000.00	\$ 20,000.00	\$ 17,396.99
5203	Utilities Heating Fuel	\$ 8,000.00	\$ 8,000.00	\$ 13,234.02
5204	Utilities Natural Gas	\$ 4,000.00	\$ 4,000.00	\$ 449.67
5205	Solid Waste	\$ 3,000.00	\$ 3,000.00	\$ 7,397.98
5206	Building Repair & Maintenance	\$ 15,000.00	\$ 5,000.00	\$ 10,281.82
5207	Postage/Delivery	\$ 750.00	\$ 750.00	\$ 110.00
5208	Licenses/Permits	\$ 6,000.00	\$ 5,000.00	\$ 1,100.00
5209	Subscriptions/Dues	\$ 300.00	\$ 300.00	\$ 851.50
5210	Certification	\$ 500.00	\$ 500.00	
5211	Operating Expenses	\$ -	\$ -	
5212	Advertising & Promotion	\$ 1,000.00	\$ 800.00	\$ 257.67
5213	Printing & Signage	\$ 600.00	\$ 600.00	
5219	Credit Card Fees	\$ 400.00	\$ -	\$ 219.99
5301	Supplies	\$ 800.00	\$ 800.00	\$ 480.04
5302	Janitorial Supplies	\$ 750.00	\$ 600.00	\$ 848.58
5303	Animal Food & Supplies	\$ 800.00	\$ -	\$ 921.57
5304	Equipment / Gear Purchases	\$ 50,000.00	\$ 32,026.00	\$ 10,626.40
5305	Training Supplies & Equipment	\$ 1,500.00	\$ 1,500.00	
5306	Miscellaneous Expenses	\$ 750.00	\$ 750.00	
5401	Vehicle/Equipment/Repair/Maint	\$ 20,000.00	\$ 15,000.00	\$ 5,834.04
5402	Vehicle & Equipment Rental	\$ 500.00	\$ 500.00	
5403	Vehicle Fuel	\$ 15,000.00	\$ 15,000.00	\$ 13,643.53
5501	Insurance Mobile Equipment	\$ 326.00	\$ 400.00	
5502	Insurance General Liability	\$ 4,426.00	\$ 5,000.00	\$ 4,813.06
5503	Insurance Property	\$ 16,733.00	\$ 34,000.00	\$ 32,377.00
5504	Insurance Vehicle	\$ 20,290.00	\$ 22,000.00	\$ 19,762.00
5505	Insurance Claim Deduction	\$ 10,000.00	\$ 10,000.00	
5601	Contractual Software	\$ 2,500.00	\$ 2,500.00	\$ 4,437.07
5602	Contractual Office Equipment	\$ 2,500.00	\$ 2,500.00	\$ 1,112.21
5603	Contractual Medical	\$ 1,500.00	\$ 1,500.00	
5604	Contractual Legal	\$ 500.00	\$ 500.00	

FIRE DEPARTMENT 01-104-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5605	Contractual Accounting Audit	\$ 6,250.00	\$ 6,250.00	
5606	Contractual IT Services	\$ 4,000.00	\$ 4,000.00	\$ 3,990.98
5608	Contractual Towing Service	\$ 1,500.00	\$ 1,500.00	\$ 577.50
5609	Contractual Vet Services	\$ 11,880.00	\$ -	\$ 8,747.00
5610	Contractual Security Services	\$ 800.00	\$ 800.00	\$ 820.00
5613	Contractual Maintenance Serv	\$ 36,000.00	\$ 36,000.00	\$ 27,443.54
5614	Contractual Dispatch	\$ 15,000.00	\$ 15,000.00	\$ 13,200.00
####	Contractual Clear Creek Cat Rescue	\$ -	\$ -	\$ -
	TOTALS	\$ 522,356.00	\$ 522,156.00	\$ 366,106.15

PP Tax Fire	\$ 87,333.00
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Public Works Department 01-105-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5001	salaries / wages	\$ 255,747.00	\$ 287,168.00	\$ 130,442.94
5002	payroll taxes	\$ 19,565.00	\$ 20,716.00	\$ 10,099.75
5003	ESC unemployment	\$ 2,557.00	\$ 2,615.00	\$ 1,114.93
5004	Retirement			
5005	Retirement co paid	\$ 809.00	\$ 810.00	\$ 77.05
5006	Health/life insurance	\$ 48,685.00	\$ 60,359.00	\$ 53,607.13
5007	Workers comp	\$ 10,066.00	\$ 12,500.00	\$ 12,462.38
5009	Background checks	\$ 200.00	\$ 200.00	
5101	Travel training errands	\$ 100.00	\$ 705.00	\$ 40.00
5201	Telephone expense	\$ 3,540.00	\$ 4,500.00	\$ 19.00
5202	Electric	\$ 7,230.00	\$ 4,000.00	\$ 2,213.67
5203	Heating Fuel	\$ 5,000.00	\$ 4,000.00	\$ 2,083.97
5205	Solid Waste	\$ 2,500.00	\$ 5,500.00	\$ 7,248.37
5206	Building repairs / maint.	\$ 3,350.00	\$ 4,000.00	\$ 20,474.69
5207	Postage	\$ 2,050.00	\$ 1,000.00	\$ 404.78
5208	Licenses /permits	\$ -	\$ -	\$ 1,223.45
5209	Subscriptions Dues	\$ 945.00	\$ -	\$ 631.56
5210	Certifications /renewals	\$ -	\$ 1,500.00	\$ 124.00
5211	Operating Expenses	\$ -	\$ -	
5212	Advertising	\$ 100.00	\$ 100.00	\$ 483.16
5213	Printing/Signage	\$ 500.00	\$ 1,000.00	\$ 858.00
5214	Bank fees	\$ -	\$ -	\$ 40.00
5216	Penalties and interest	\$ -	\$ -	
5219	Credit card/ bank fees	\$ 400.00	\$ -	
5222	SUMMER MAINTENANCE	\$ 33,000.00	\$ 17,400.00	\$ 4,303.04
5223	WINTER MAINTENANCE	\$ 50,014.59	\$ 25,000.00	\$ 25,769.87
5301	Supplies and consumables	\$ 1,363.00	\$ 2,500.00	\$ 1,519.77
5302	Janitorial supplies	\$ 600.00	\$ 1,000.00	\$ 273.11
5304	Equipment and gear purchase	\$ 1,300.00	\$ 3,000.00	\$ 77,882.74
5305	Training supplies and equipment	\$ -	\$ 500.00	\$ 255.70
5401	Vehicle /equipment maint.	\$ 23,000.00	\$ 10,000.00	\$ 35,929.04
5402	Equipment rentals	\$ 6,800.00	\$ 10,000.00	\$ 5,713.00
5403	Vehicle / Equipment fuel	\$ 25,000.00	\$ 25,000.00	\$ 21,158.98
5501	Mobile equipment insurance	\$ 1,776.00	\$ 2,000.00	\$ 639.04
5502	General liability ins.	\$ 4,426.00	\$ 6,500.00	\$ 6,675.18
5503	Property Insurance	\$ 1,543.00	\$ 5,500.00	\$ 2,916.00
5504	Vehicle ins.	\$ 7,193.00	\$ 7,500.00	\$ 6,880.00
5505	Insurance claim deductions	\$ -	\$ -	
5601	Contractual Software	\$ 1,236.00	\$ 2,500.00	\$ 4,253.59
5602	Contractual Leases Office Equip	\$ 1,500.00	\$ 2,500.00	\$ 2,176.14
5604	Legal contract	\$ 500.00	\$ 1,000.00	
5605	Contractual Accounting Audit	\$ 6,250.00	\$ 6,250.00	

Public Works Department 01-105-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5606	Contractual IT Services	\$ 4,820.00	\$ 4,820.00	\$ 3,333.87
5607	Contractual Engineer	\$ 10,500.00	\$ 10,500.00	\$ 4,200.00
5608	Service Contractual Towing	\$ 2,000.00	\$ 3,749.00	\$ 780.50
5610	Contractual Security Services	\$ 222.00	\$ 250.00	\$ 195.00
5612	Contractual Planner	\$ 1,000.00	\$ -	\$ -
	Totals	\$ 547,387.59	\$ 558,142.00	\$ 448,503.40

PP Tax Roads	\$ 436,667.00
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Parks & Recreational 01-103-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5001	Salaries & Wages	\$ 8,835.00	\$ 8,835.00	\$ 3,426.72
5002	FICA Taxes	\$ 676.00	\$ 676.00	
5003	ESC Taxes	\$ 88.00	\$ 88.00	
5005	Retirement 1% Co Paid	\$ -	\$ -	
5006	Health & Life Insurance	\$ 1,032.00	\$ 1,032.00	
5007	Workers Comp	\$ 461.00	\$ 461.00	
5202	Utilities Electric	\$ 300.00	\$ 300.00	\$ 308.25
5203	Utilities Heating Fuel	\$ -	\$ -	
5204	Utilities Natural Gas	\$ -	\$ -	
5205	Solid Waste	\$ 1,100.00	\$ 1,100.00	\$ 668.53
5206	Building Repair & Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 381.77
5207	Postage/Delivery	\$ -	\$ -	
5208	Licenses/Permits	\$ -	\$ -	
5209	Subscriptions/Dues	\$ -	\$ -	
5210	Certification	\$ -	\$ -	
5211	Operating Expenses	\$ 50.00	\$ 50.00	
5212	Advertising & Promotion	\$ 100.00	\$ 100.00	
5213	Printing & Signage	\$ 100.00	\$ 100.00	
5214	Bank Fees, Merch Fees, Bad CK	\$ -	\$ -	\$ 764.03
5219	Credit Card Fees	\$ -	\$ -	
5221	Founders Day Expenses	\$ -	\$ 15,000.00	\$ -
5301	Supplies	\$ 650.00	\$ 650.00	\$ 784.42
5302	Janitorial Supplies	\$ 200.00	\$ 200.00	\$ 488.56
5303	Animal Food & Supplies	\$ -	\$ -	
5304	Equipment / Gear Purchases	\$ 50.00	\$ 50.00	
5305	Training Supplies & Equipment	\$ -	\$ -	
5306	P&R Supply Expense	\$ 250.00	\$ 250.00	
5401	Vehicle/Equipment/Repair/Maint	\$ 100.00	\$ 100.00	
5402	Vehicle & Equipment Rental	\$ 500.00	\$ 500.00	
5403	Vehicle Fuel	\$ 80.00	\$ 80.00	
5501	Insurance Mobile Equipment	\$ -	\$ -	
5502	Insurance General Liability	\$ -	\$ -	
5503	Insurance Property	\$ 55.00	\$ 55.00	
5504	Insurance Vehicle	\$ -	\$ -	
	TOTALS	\$ 16,627.00	\$ 31,627.00	\$ 6,822.28

Revenue Parks & Recreation				
Account	Items	Budget 2023	Budget 2024	
4501	Houston/Willow Creek Parking	\$1,200.00	\$1,200.00	
4503	Little Su Park & Camp Fees	\$10,000.00	\$10,000.00	
4504	Dump Fees	\$1,400.00	\$1,400.00	
4505	Wood Sales			

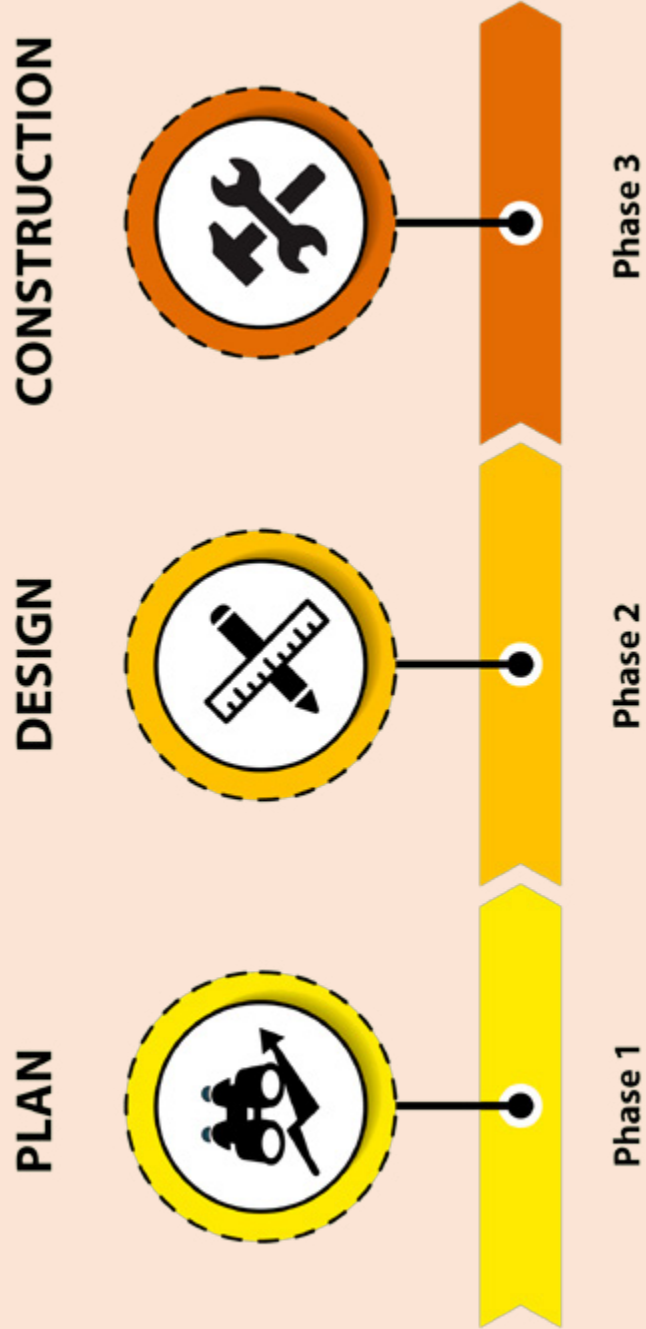
Parks & Recreational 01-103-				
Account	Items	Budget 2023	Budget 2024	Actual FY23
4506	Pavilion Rental	\$100.00	\$100.00	
4321	Transfer Fund 03 to Parks & Rec	\$3,920.00	\$3,920.00	
4321	Transfer Fund 01 to Parks & Rec		\$15,000.00	
4323	Bank Interest Income	\$7.00	\$7.00	
	TOTALS	\$16,627.00	\$31,627.00	

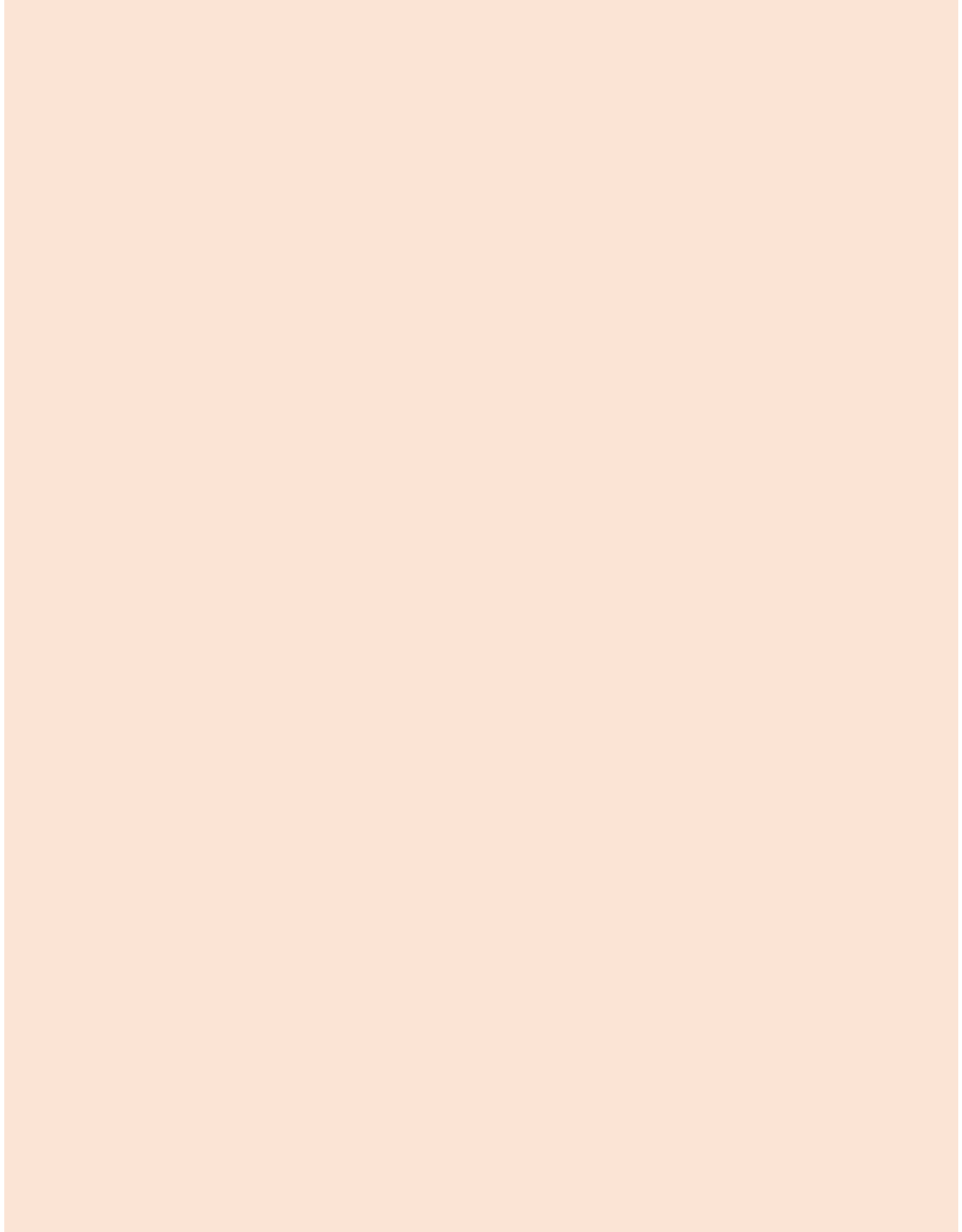
Animal Safety & Protection 01-106				
Account	Items	Budget 2023	Budget 2024	Actual FY23
5001	Salaries & Wages	\$ -	\$ -	
5002	FICA Taxes	\$ -	\$ -	
5003	ESC Taxes	\$ -	\$ -	
5005	Retirement 1% Co Paid	\$ -	\$ -	
5006	Health & Life Insurance	\$ -	\$ -	
5007	Workers Comp	\$ -	\$ -	
		\$ -	\$ -	
		\$ -	\$ -	
5101	Travel/Training/Etc	\$ -	\$ 1,500.00	
5102	Safety, Security & Training	\$ -	\$ 500.00	
5201	Utilities Telephone	\$ -	\$ -	
5202	Utilities Electric	\$ -	\$ 2,000.00	
5203	Utilities Heating Fuel	\$ -	\$ 3,000.00	
5205	Solid Waste	\$ -	\$ 1,000.00	
5206	Building Repair & Maintenance	\$ -	\$ 4,000.00	
5207	Postage/Delivery	\$ -	\$ 150.00	
5212	Advertising & Promotion	\$ -	\$ 250.00	
5301	Supplies	\$ -	\$ 500.00	
5302	Janitorial Supplies	\$ -	\$ 250.00	
5303	Animal Food & Supplies	\$ -	\$ 500.00	
5304	Equipment / Gear Purchases	\$ -	\$ 1,000.00	
5306	Miscellaneous Expenses	\$ -	\$ 470.00	
5609	Contractual Vet Services	\$ -	\$ 4,000.00	
5615	Contractual Clear Creek Cat Rescue		\$ 8,000.00	
5616	Contractual MSB AC&R		\$ 11,880.00	
TOTALS			\$ 39,000.00	

CITY OF HOUSTON

CIP (6) Six Year 2024-2030

Capital Improvement Program Budgetary Work Sheets







CAPITAL IMPROVEMENT PROGRAM

BUDGET

Introduction

One of the primary responsibilities of local government is to preserve, maintain, and improve its community's stock of public buildings, roads, parks, water and sewer facilities, and equipment. Planning for capital improvements is a matter of prudent financial management as well as a sound development practice.

The City of Houston Municipal Code (HMC 4.01.080 (B)) requires that the city administration prepare a six-year Capital Improvement Program and include it in the annual budget labeled "Capital Improvements Program Budget". All CIP items must have their funding appropriated in the annual (O&M) Operation & Maintenance Budget process. Pursuant to HMC, an appropriation for a capital project continues in force until the purpose for which it was made has been accomplished or abandoned.

The Budget section of the CIP is critical to the CIP. It allows the ranking of projects, the financial approval of planning and construction, and the ability to seek grants and bonds for approval by the City Council. Below is what should be included in the CIP Budget section.

- **Estimated Overall Cost of Each Project:** The capitalization threshold minimum is \$5,000, set by Mayor. The director's maximum authority to purchase can take care of any amounts under this in the annual budget process for O&M budget. This will make each department schedule normal replacement of items that are less than \$5,000.00 in normal replacement cycle.
- **Estimated Operational/Maintenance Cost Of Each Project:** This is a projected cost and should factor in expenses for annual upkeep.
- **Estimated Timeline For Each Project:** The timeline plots out key milestones and critical components of the plan's multi-year roll out.
- **Revenues From Each Project (If Any):** For example, a community center might generate user fees from citizens renting the space. When these revenues exceed expenses, the leftovers can be put into capital improvement.
- **Funding Sources:** How will the city pay for projects in the CIP? This includes debt management and borrowing channels, such as bank loans, bonds, taxes, appropriations, grants, etc.
- **Prioritization Of Each Project:** Considering all the above elements (costs, timeline, revenue, funding) and the community's needs, a city will evaluate and prioritize each project. *It is critical when prioritizing CIP projects to maintain alignment with the city's comprehensive strategic plan!*

CIP CALENDAR			
Process Component	Date to be Done:	Items to be done	Persons
Nominations of CIP Items	Public Notice 1 week prior to Jan 1 open nomination for CIP January - February 14,	CIP Announcement to be posted to all public communication platforms	PW DIRECTOR
Department Head Review	January - February 15	CIP Meeting Directors and Mayor	DIRECTORS
Boards and Commissions Review	16 February-March 31	Public Participation listed in the agenda. Minimum PW Director to attend meeting	Planning and Zoning Board & PW Director
Public Works Director Review	April - May	Budgeting and collecting information on Projects	PW DIRECTOR
City Council – Introduction of CIP	June Regular meeting	Formal 6 year list (all the projects and equipment)	ALL STAFF & COUNCIL
City Council – Public Hearing	June	Add any amendments needed after Governor signs State budget	DIRECTORS
City Council – Approve CIP	July regular meeting	Seek approval	COUNCIL
Effective Date of Approved CIP	Date approved	Plan for the purchasing and RFP for approved and funded CIP work	DIRECTORS & MAYOR
Review CIP for Legislative CAPSIS	November regular meeting	Discuss CIP priorities Legislative CAPSIS	COUNCIL
Pass Resolution for Priorities CIP for Legislative CAPSIS	December regular meeting	Pass Resolution CIP priorities Legislative CAPSIS	COUNCIL
Final review and submission of CIP priorities Legislative CAPSIS	January - Deadline	Submission of CIP priorities to Legislature Representative and Senator with advance copies and in person discussion.	DIRECTORS & MAYOR

Requesting Department	Administration				
	Score	Estimate Cost CIP Item	Year Introduced	Year Completed	Description
Capital Improvement Project Name					
Optic Fiber Cable to City Hall by MTA	410	\$ 30,000.00	2023		High data streaming quality
2 Sequel Server Upgrade	400	\$ 25,000.00	2021		Sequel server technology equipment such as network servers to run advance financial programs.
New Financial Software	210	\$ 75,000.00	2023		TBD
Update the Comprehensive Plan	190	\$ 20,000.00	2022		Looking for a grant to update the Comprehensive plan
Firewall replacement for fire station 9/2	520	\$ 2,000.00	2022	2023	Watchguard Firewall T80 Security Appliance
HP Aruba 315 Wireless Access Point	520	\$ 1,400.00	2023	2023	Replacement Wireless Access Point for City Hall
New computers for all departments	180	\$ 10,500.00	2022		5 new computers systems, monitors and accessories
New ergonomic office furniture	180	\$ 10,000.00	2022		Much of the Desks and chairs are beyond repair and need to be updated.
	0				
	0				

Requesting Department	Fire Department				
Capital Improvement Project Name	Score	Estimate Cost CIP Item	Year Introduced	Year Completed	Description
	520	\$ 374,000.00	2022		
	310	\$ 350,000.00	2021		
	280	\$ 30,000.00	2021		
	280	\$ 65,000.00	2021		
	260	\$ 975,000.00	2020		
	260	\$ 105,000.00	2022		
	260	\$ 750,000.00	2022		Increased build costs
	260	\$ 700,000.00	2022		Increased build costs
	210	\$ 25,000.00	2020		
	200	\$ 50,000.00	2021		
	100	\$ 42,000.00	2020		
	0				
	0				
	0				
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0					

Requesting Department	Public Works				
	Score	Estimate Cost CIP Item	Year Introduced	Year Completed	Description
Capital Improvement Project Name					
Utility Plan Phase II Natural Gas Line Expansion	780	\$ 2,300,000.00	2022		Part of the Gas Utility Expansion Plan to provide gas to the residence.
Utility Plan Phase III Natural Gas Line Expansion	780	\$ 1,500,000.00	2023		Part of the Gas Utility Expansion Plan to provide gas to the residence.
Public Water Point	560	\$ 150,000.00	2023		Co Located at New PW Fire Station for public and city use.
10- Yard Dump-truck/ Snow Plow/ Sander.	410	\$ 180,000.00	2022		With the snow removal capabilities in the winter and gravel hauling in the summer this is a vehicle.
Auxiliary shed for sand storage heat system	210	\$ 10,000.00	2023		Heating System for storage shed.
D-6 sized Dozer w/ 6 way blade	150	\$ 125,000.00	2023		Purchase/Lease Dozer with a 6-way blade & enclosed cab for road, parks, and city-owned real property maintenance.

Requesting Department	Parks & Recreation / PW				
Capital Improvement Project Name	Score	Estimate Cost CIP Item	Year Introduced	Year Completed	Description
Purchase of Property BEARPAW LK BLOCK 1 LOT 1 Parcel ID 16314	490	\$ 22,000.00	2023		Expansion of Park Land for Central Bear Paw Park.
Purchase Property ENCHANTED FRST BLOCK 20 LOT 3 Parcel ID 55641	490	\$ 7,200.00	2023		Expansion of Park Land for Central Bear Paw Park.
Purchase Property ENCHANTED FRST BLOCK 20 LOT 2 Parcel ID 78610	490	\$ 7,200.00	2023		Expansion of Park Land for Central Bear Paw Park.
Purchase Property ENCHANTED FRST BLOCK 20 LOT 1 Parcel ID 36678	490	\$ 7,200.00	2023		Expansion of Park Land for Central Bear Paw Park.
Houston Phase I Little Su Interpretative River Walk	420	\$ 8,500.00	2023		Install riverside walk with signage
Houston Phase II Little Su Interpretative River Walk Bear Paw Lake Activity Park	420	\$ 25,000.00	2023		Motorized boat launch, KDF Boards
	390	\$ 723,000.00	2021		Central Park for Houston
Parks & Recreation Master Plan	300	\$ 45,000.00	2023		Design of the Parks and recreational areas in Houston.
Houston-Willow Creek Sled Trailhead Phase II	230	\$ 250,000.00	2020		Trail improvement

Requesting Department	Roads / PW				Description
	Score	Estimate Cost CIP Item	Year Introduced	Year Completed	
Capital Improvement Project Name	510	\$ 20,000,000.00	2022		Total Project Engineers est.
	510	\$ 1,500,000.00	2022		Engineer est.
	510	\$ 1,287,098.00	2022		Engineer est.
	510	\$ 223,907.00	2022		Engineer est.
	510	\$ 256,495.00	2022		Engineer est.
	510	\$ 1,130,435.00	2022		Engineer est.
	510	\$ 630,846.00	2022		Engineer est.
	510	\$ 146,681.00	2022		Engineer est.
	510	\$ 259,117.00	2022		Engineer est.
	510	\$ 267,177.00	2022		Engineer est.
	510	\$ 291,033.00	2022		Engineer est.
	510	\$ 310,452.00	2022		Engineer est.
	510	\$ 183,860.00	2022		Engineer est.
	510	\$ 190,000.00	2022		Engineer est.
	510	\$ 1,250,000.00	2022		Engineer est.
Road Improvement ROW of city Property	260	\$ 50,000.00	2022		Relocated trail from city property
Road Improvement ROW off city property section line	260	\$ 400,000.00	2023		Rebuild pioneer road zero lake area.

Requesting Department	Facilities/ PW				
	Score	Estimate Cost CIP Item	Year Introduced	Year Completed	Description
Capital Improvement Project Name					
Fire Station 9-3/Public Works Shared Facility	560	\$ 2,500,000.00	2023		Design, engineer, and construct a public works and maintenance facility.
Purpose-Built Animal Control Shelter	490	\$ 500,000.00	2023		
Remodel Server Room	370	\$ 6,000.00	2023		Once PW is relocated.
New Heating System Animal Shelter	340	\$ 15,000.00	2023		Reduce heating cost by converting to Natural Gas
New Heating System Annex Building	310	\$ 15,000.00	2023		Reduce heating cost by converting to Natural Gas
Animal Shelter Remodel FD Training Center	280	\$ 75,000.00	2023		Remodel Structure
New Breakroom Sink	270	\$ 2,500.00	2023		Provide a sanitary sink for the lunch/break room
Ventilation upgrades to City Hall	240	\$ 30,000.00	2023		Provide better air quality once PW is relocated
New Heating System City Hall	240	\$ 20,000.00	2023		Once Natural Gas is available new boiler will be needed.
Repair/Replace Pavilion at camp ground	220	\$ 25,000.00	2024		Upgrade Pavilion
Remodel PW Office Space to Conference Room	180	\$ 6,000.00	2023		Once PW is relocated
	0				

Capital Fund Allocations

Completed CIP Items FY 22-23			
Bank Balance	Capital Fund Balance	\$ 272,996.65	March 1, 2023 Bank Balance
		\$ 21,460.00	Main Acct transfer from Capital Fund Ordinance 22-09
Purchased FY 23	Sander Purchased	\$ 10,295.80	March 9, 2023 Approved Legislation Ordinance 22-18
Purchased FY 23	Dump Truck /Snow Plow Truck with Wing	\$ 80,164.35	Truck will be used year round for road maintenance.
		\$ 747.44	Interest Earned March - May
		\$ 204,743.94	Balance as of May 1, 2023
Purchased FY 23	Firewall replacement for fire station 9/2 7 CH	\$ 3,010.00	Firewalls out dated stopped operating correctly
Purchased FY 23	HP Aruba 315 Wireless Access Point	\$ 1,589.25	IT Priority list recommended immediate replacement
Purchased FY 23	Computers Finance	\$ 2,996.00	Finance require computers Banyan Financial Software
Purchase FY 19	Ford Truck Payments	\$ 6,721.44	8 Payments left
Approved FY 23	Annual Grader Payment	\$ 52,000.00	Due in July 2023 when grader arrives. Ordinance 22-14
	Subtotal	\$ 138,427.25	

Recommended CIP Items FY 23-24			
Approved	Construct Sand Storage Shed	\$ 15,000.00	Sand Storage Building Purchased in 2022
Recommended FY 24	Gas Furnace and Boiler upgrades	\$ 15,000.00	Animal Shelter & Annex Upgrades Requested. This will save
Recommended FY 24	Sand Storage Heat Installation	\$ 15,000.00	70% fuel cost at all three facilities.
Recommended FY 24	Replace City Computers except Finance	\$ 10,500.00	5 new computers systems, monitors and accessories
Transfer to Reserve	Budgeted Annual Grader Payment	\$ 52,000.00	July 2024 Payment. Recommend Transfer to 04 Reserve
	Total	\$ 30,927.25	
	Revenue & Interest	\$ 2,300.00	
	FY24 Balance	\$ 33,227.25	

REVENUE FY24 CIP	
Wild bird Lease	\$ 100.00
CIP Interest	\$ 2,200.00
Total	\$ 2,300.00

Budget Summary

Introduction

The Matanuska-Susitna Borough has adopted a budget that resources Assembly priorities, including developing transportation and recreation infrastructure, sustains Borough operations, develops opportunities to improve services and create efficiencies, adjusts for unrealized investment losses, and continues to make local education a priority and provides forward funding for capital improvement needs while reducing the mill rates to offset increasing property values. 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 2024 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 2024, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2022, 2023 and 2024 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.

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.

The Internal Service Funds section contains the information related to the low cost loans available to the service areas. In fiscal year 2022, the Borough established 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 April 4, 2023.

The borough exercises the following nonareawide powers: solid waste, libraries, septage disposal, animal control and economic development. The borough is responsible for 28 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 2024 goals for the Matanuska-Susitna Borough as outlined in the Assembly's plan are economic growth and diversification, delivery of high quality service and management of growth. These are in addition to continuing to improve processes and infrastructure building for the benefit of the 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 111,752. 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.

Timetable

On April 18, 2023 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 2024 budget on April 25, 2023, April 27, and May 4. The Assembly held deliberations on the proposed budget on May 9 and the proposed budget was adopted as amended on May 9, 2023.

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 2024 Manager Proposed Budget resulted in ten 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 8.396 mills and the nonareawide fund was approved at a rate of 0.387 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. Reduction of Capital Projects, Enterprise Fund, Solid Waste by deleting the Waste Container Replacement or Refurbishment project in the amount of \$200,000.
2. A decrease in Areawide Mill Rate of .379 by reducing the education operating transfer in Areawide and Education Operating by \$5,000,000.
3. A decrease in the Areawide fund balance of \$40,000 to increase Capital Projects for the Big Lakes Lion Club in the amount of \$40,000.
4. A decrease in Areawide fund balance of \$50,000 to increase Capital Projects for the Bodenbug Compound in the amount of \$50,000.
5. A decrease in Areawide fund balance of \$20,000 to change the Skeetawk Ski Area Development project from \$150,000 to \$170,000 for an increase of \$20,000.
6. A decrease in Areawide fund balance of \$50,000 to increase the Clerks IT Equipment Under \$25,000 (434,000) by \$50,000 to purchase new laptops for the elections.
7. A decrease in Areawide fund balance of \$10,000 to increase Capital Projects for the Disc Golf Basket project in the amount of \$10,000.
8. Reduction of Capital Projects by deleting the RSA Vac Truck project in the amount of \$315,000.
9. A decrease in the Areawide Mill Rate of .025 to leave an Areawide fund balance of \$1,000,000.
10. An increase to the Enterprise Fund, Solid Waste, Vehicle Removal division of \$50,000 to be used for private vehicle towing initiative.

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 2024 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 2024 assembly adopted comprehensive budget is approximately \$4.7 million more than the 2023 adopted budget. The adopted comprehensive budget for fiscal year 2024 totals \$437,491,278. Included in this total is \$266.21 million for school operations, \$32.39 million for debt service, \$63.50 million for borough operations, \$16.63 million for fire service area operations, \$14.19 million for road service area operations, \$12.43 million for the Solid Waste and Port enterprise operations, \$29.56 million for capital projects, and \$2.57 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, 2023	Estimated Fund Balance As of June 30, 2024	Description
Areawide / General Fund	\$24,870,502	\$1,000,000	Decrease is a result of expenditures exceeding budgeted revenues and utilization of the unassigned fund balance.
Aggregate Non-Major Funds	\$51,578,103	\$43,639,094	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 30, 2022. For fiscal year 2024 the required contribution was \$42,173,491.

Mill Rate Equivalents – School Debt		
Description	Amount	Mill Rate Equivalent
School debt service	\$25,114,586	1.905
State reimbursement	(17,252,568)	(1.308)
Local portion of non- reimbursed school debt	\$7,862,018	0.596

Table 2: School Debt and Mill Rate Equivalents

The School Administration delivered their budget to the Borough Manager on April 4th. In fiscal year 2023 the district received local funding from the Borough in the amount of \$70,696,614. The local contribution to education approved in this budget is \$72,846,459.

In addition to the direct contribution to the school district for local effort, \$25,114,586 must be provided for school debt service. It is anticipated that the Borough will receive the full debt service reimbursement from the State of Alaska on school related construction in the amount of 17,252,568 or 1.308 mills. The taxpayers will bear the remaining amount of the school debt service in fiscal year 2023. The mill rate associated with the unreimbursed debt service is approximately 0.596 mills.

The approved fiscal year 2024 school budget is \$266,210,626. Student enrollment for fiscal year 2024 has been projected at 19,530. This represents a projected increase of 244 students from the official count in fiscal year 2023.

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	\$1,135,411	\$191,836,256	\$392,500	\$72,846,459	\$266,210,626
Debt Service	\$-	\$-	\$-	\$19,182,058	\$19,182,058
Total	\$1,135,411	\$191,836,256	\$392,500	\$92,028,517	\$285,392,684

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 2024 budget shows an increase of approximately \$5,525,930 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 10.4 percent. This increase in assessed value is mainly due to the low volume of residences and commercial buildings for sale and decrease in the numbers that were constructed over the past year. Regarding new construction, while the volume of new construction has declined, new construction and 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
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
2023	632	172,467,400	93	33,617,800

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. If the state had fully funded this mandated program, the Assembly could reduce the areawide mill rate by 1.320 mills from the approved level of 8.396 mills to 7.076 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
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
2024	17,409,300	-	17,409,300

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 2024 (\$211,660,000) is far below that mandated level of \$928,682,307.

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 8.396 mills. These taxes predominately fund Education. Table 6 identifies the funding allocation of the mill rate.

Funding Allocation	Millage
Contribution to Education	5.525 mills
Net debt service on education bonds	0.596 mills
Net debt service on all other bonds	0.553 mills
Borough Operations and Capital	1.722 mills
Total	8.396 mills

Table 6: Funding Allocation of the FY 2024 Mill Rate

Overall the general fund expenditures and transfers decreased by \$50.9 million from the revised fiscal year 2023 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

Included in the capital projects/grant budget is \$1,650,000 for matching funds for numerous grants, of which \$800,000 will be granted to the Mat-Su Convention and Visitors Bureau. The matching funds allow the Borough to leverage future state and federal grant opportunities. The comprehensive list of all requests is included under the tab for Capital.

The Bridge, Railroad Crossing Major Maintenance and Repair, and Dust Control Capital Project is approved at \$1,258,960. This is in accordance with the amendment to the Borough Code which changed in May 2019 and places all remaining motor vehicle taxes into this project. The Capital Project allows us to fund needed repairs at various railroad crossing throughout the Borough and also match the dust control project done via the local improvement district process.

Fund 200: Nonareawide

Overall expenditures in the nonareawide fund increased approximately \$259,793 as compared to fiscal year 2023. Operations are basically status quo. Capital included in the budget is \$800,000; for Animal Care and Community Development related projects.

Fund 202: Enhanced-911

With this budget, it has been approved by the Enhanced 911 Advisory Board for the fee to be reduced to \$1.00. 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 decrease of \$44,249 for operations. Again, operations are status quo.

Fire Service Area Operations

In fiscal year 2017, Certificates of Participation in the amount of \$10,700,000 were issued for Station 7-3 in West Lakes Fire Service Area (\$5,700,000) and Station 6-2 (\$5,000,000) in Central Mat-Su Fire Service Area. Station 7-3 was completed in fiscal year 2018 and Station 6-2 was completed in fiscal year 2020.

Regarding Capital, Central Mat-Su proposed and was approved for \$1,325,000 for purchase of various equipment, fire apparatus purchase or replacement, land acquisition and preparation and station maintenance. West Lakes has proposed \$320,000 in capital. Butte has requested \$50,000, Willow has requested \$190,000, Greater Palmer has requested \$175,000, Sutton Fire Service Area has requested \$40,000, and finally Talkeetna has requested \$30,000 for purchase of various vehicles, equipment, personal protective gear, property acquisition, apparatus' etc.

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 approved budget. The specific projects were identified and prioritized in Assembly Memorandum 22-155 approved by the Assembly on December 20, 2022.

Other Service Areas

The other service areas are status quo. Talkeetna Water and Sewer budget decreased \$164,361. \$90,000 is requested for capital improvements.

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of the Solid Waste operations and whether fees are sufficient to cover expenses of operation. The budget increased \$4,727,366 from fiscal year 2023. Regarding capital, \$6,460,000 is being requested for various projects.

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, they 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 increased \$33,063 from fiscal year 2023.

Personnel

There are 13 new positions requested in this budget. Department of Emergency Services (DES) requested six Firefighters and one District Fire Chief for Talkeetna Fire Service Area. The Finance Department has requested one Senior Accounting Assistant. Animal Care has requested a Veterinary Assistant. The Department of Information Technology has requested on GIS Cadastral Specialist and a Junior Enterprise System Analyst. The Public Works Department and the Planning and Land Use Department have each requested an Administrative Assistant. It is important to note; the Matanuska-Susitna Borough has one employee for every 282 residents. A higher ratio than any other Municipality in the State.

Fiscal Year 2024 Budget Highlights

There are several important items that should be noted relative to this budget approved for the next fiscal year. First, mill levies for areawide, non-areawide and most service areas were reduced or remained the same from last year. Second, we strived to provide funds to leverage additional grant funds, increase school funding and provide necessary capital improvements, including those that will support the Arctic Winter Games in 2024. Third, it was also the intent with this budget to align the Borough expenditure with the Assembly priorities and maintain or improve borough 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 266 million (61 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 go to Lyndsey Brisard and Cheyenne Heindel 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, 2024 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 18, 2023. 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 18, 2023. 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 2024 budget, Public Hearings were held on April 25, 2023, April 27 and May 4. Deliberations were held May 9th. The Fiscal Year 2024 budget was adopted on May 9, 2023 .

The Budget Process – Budget Calendar Fiscal Year 2024

Date	Budget Activity / Deadline
December 2, 2022	New, not currently classified position requests are submitted to the Manager, Human Resources and Finance by December 2nd for classification.
December 16, 2022	Capital Project Nominations and Justifications for three fiscal years are submitted to Finance.
January 4, 2023	Budget system is activated and directions are distributed to Directors. Personnel worksheets are distributed for review.
January 18, 2023	Preliminary Tax Roll is completed.
Week of January 25, 2023	Assessment notices are mailed.
January 30-February 28, 2023	Appeal period.
January 31, 2023	Local education funding allocation is calculated as of January 31, 2023 and provided to the Borough Manager.
February 1, 2023	School district is notified of local contribution amount.
February 3, 2023	New positions, personnel change requests, and justifications for new positions are submitted to the Manager and Finance Director.
February 3, 2023	Revised salary personnel worksheets noting overtime, temporary, and on-call employee wage requests are returned to the Budget & Revenue Manager.
Week of February 6, 2023	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 final review of accuracy.
February 4, 2023	Update tax revenues following preliminary completion of tax roll.
Week of February 13, 2023	Final divisional budgets to be reviewed and updated accordingly by department heads.
February 17, 2023	Budget system is closed for input at 5:00pm.
February 17, 2023	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSAs, FSAs and SSAs.
February 24, 2023	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
Week of March 1, 2023	Assessor prepares revised tax roll following the appeal period.
March 17, 2023	Final mill rates for RSAs, FSAs, and SSAs submitted to Finance Director from Public Works Director & Emergency Services Director.
March 20, 2023 - April 7, 2023	Finalization of Borough Manager's fiscal year 2024 proposed budget and completion of final modifications.
March 28, 2023	Joint meeting with the Assembly and School Board
March 28, 2023	School district to deliver their budget to Borough.
Week of April 3, 2023	Prepare minimum funding resolution.
April 6, 2023	Special Meeting: Department Budget Presentations
April 18, 2023	Introduction of Manager's proposed fiscal year 2024 budget.
April 25, 2023	Special Meeting: 1st Budget Public Hearing
April 27, 2023	Special Meeting: 2nd Budget Public Hearing
May 4, 2023	Special Meeting: 3rd Budget Public Hearing
May 9, 2023	Special Meeting: Budget deliberations and possible adoption
May 19, 2023	State Legislative Session ends.

..... 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 2024 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 23-023 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 2024. 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, 2023 through June 30, 2024.

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 2022 expenditures, the 2023 expenditures as amended, and 2024 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 2024 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 FY2022	Estimated FY2023	Estimated FY2024
Minimum Fund Balance	\$25,000,000	\$25,000,000	\$25,000,000
Self-Insurance	500,000	1,000,000	1,000,000
Compensated Absences	250,000	250,000	250,000
Assembly Project	25,217	25,217	25,217
Major Repairs and Renovations	1,000,000	1,000,000	1,000,000
Capital	1,000,000	1,000,000	-
Emergency Response	1,250,000	1,250,000	1,250,000
Paving Projects & Calcium Chloride	-	-	-
Total Reserves	\$29,025,217	\$29,525,217	\$28,525,217

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. 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 2020 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 \$50,000.

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 \$210,700,000. Our certified assessed value as of January 1, 2023 is \$14,678,007,728. 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. The Local Improvement revolving loan fund provides financing for property owner created road paving, gas line or other improvements.

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

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 six 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



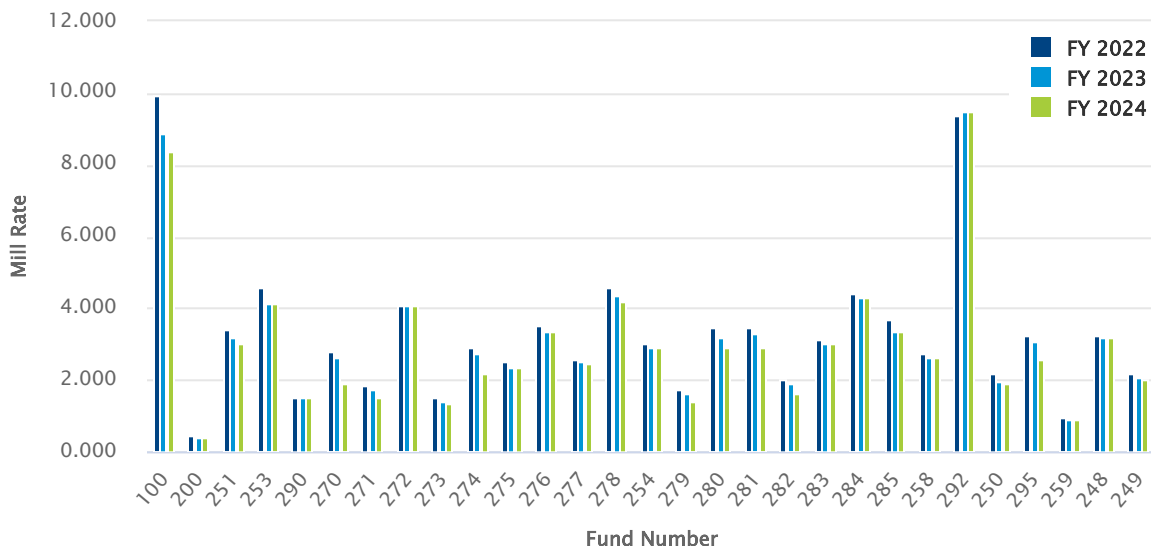


Mill Levies for Borough Services

Code	Fund	Description	FY 2022 Approved	FY 2023 Approved	FY 2024 Approved
	100	Areawide	9.942	8.901	8.396
	200	Non-Areawide	0.432	0.392	0.387
FSA 2	251	Butte Fire Service Area	3.430	3.155	3.000
FSA 4	253	Sutton Fire Service Area	4.590	4.113	4.113
SSA 7	290	Talkeetna Flood Control	1.500	1.500	1.500
RSA 9	270	Midway Road Service Area	2.780	2.639	1.900
RSA 14	271	Fairview Road Service Area	1.850	1.739	1.500
RSA 15	272	Caswell Road Service Area	4.100	4.077	4.077
RSA 16	273	South Colony Road Service Area	1.500	1.373	1.342
RSA 17	274	Knik Road Service Area	2.920	2.727	2.200
RSA 19	275	Lazy Mountain Road Service Area	2.510	2.368	2.368
RSA 20	276	Greater Willow Road Service Area	3.500	3.370	3.370
RSA 21	277	Big Lake Road Service Area	2.570	2.491	2.466
RSA 23	278	North Colony Road Service Area	4.590	4.368	4.202
FSA 24	254	Talkeetna Fire Service Area	3.040	2.914	2.914
RSA 25	279	Bogard Road Service Area	1.730	1.632	1.400
RSA 26	280	Greater Butte Road Service Area	3.450	3.206	2.880
RSA 27	281	Meadow Lakes Road Service Area	3.480	3.282	2.900
RSA 28	282	Gold Trails Road Service Area	1.990	1.871	1.600
RSA 29	283	Greater Talkeetna Road Service Area	3.120	3.041	3.041
RSA 30	284	Trapper Creek Road Service Area	4.410	4.301	4.301
RSA 31	285	Alpine Road Service Area	3.680	3.352	3.352
FSA 35	258	Willow Fire Service Area	2.750	2.637	2.637
SSA 69	292	Pt. MacKenzie Service Area	9.400	9.500	9.500
FSA 130	250	Central Mat-Su Fire Service Area	2.150	1.950	1.900
SSA 131	295	Circle View / Stampede Estates	3.240	3.063	2.592
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.960	0.900	0.881
FSA 135	248	Caswell Fire Service Area	3.210	3.196	3.196
FSA 136	249	West Lakes Fire Service Area	2.200	2.063	2.000
	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

FY22 Approved, FY23 Approved, and FY24 Approved



Consolidated Reconciliation of Unreserved Borough Funds

No.	Fund Title	Estimated Fund Balance as of June 30, 2023	Estimated Revenue 2023-2024	Transfers In	Transfers Out	Estimated Expenditures 2023-2024	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2024
100	Areawide General	24,870,502	158,367,928	11,353,185	107,692,420	57,243,550	28,655,645	1,000,000
200	Non-Areawide	1,496,508	5,426,900	631	980,413	5,029,794	570,000	343,832
202	Enhanced 911	6,581,136	1,216,000	-	-	1,638,206	-	6,158,930
203	Land Management	656,051	1,303,700	-	458,780	1,229,552	264,050	7,369
204	Education-Operating	-	193,364,167	72,846,459	-	266,210,626	-	-
Fire Service Areas								
245	Fire Fleet Maintenance	-	36,000	1,059,367	-	1,095,367	-	-
248	Caswell FSA	262,264	403,400	-	90,840	405,304	-	169,520
249	West Lakes FSA	1,750,752	3,789,000	341,482	1,075,853	2,611,819	-	2,193,562
250	Central Mat-Su FSA	6,775,034	12,976,000	106,000	2,349,690	9,528,925	-	7,978,419
251	Butte FSA	2,361,972	1,287,900	13,000	187,937	739,484	-	2,735,451
253	Sutton FSA	274,638	277,600	-	116,460	228,962	-	206,816
254	Talkeetna FSA	317,535	692,100	13,000	124,476	525,530	32,600	340,029
258	Willow FSA	837,014	1,116,200	-	322,046	648,374	-	982,794
259	Gr Palmer FSA	3,426,194	1,857,900	-	310,599	841,553	-	4,131,942
Fire Service Area Subtotal		16,005,403	22,436,100	1,532,849	4,577,901	16,625,318	32,600	18,738,533
Road Service Areas								
265	Road Service Areas Admin	-	-	3,407,776	565,985	2,841,791	-	-
270	Midway RSA	268,243	1,774,920	-	1,466,385	524,191	2,158	50,429
271	Fairview RSA	108,481	1,566,210	-	962,428	659,225	1,268	51,770
272	Caswell Lakes RSA	77,684	854,390	-	220,281	660,309	-	51,484
273	South Colony RSA	611,786	2,336,520	-	1,822,948	1,069,804	4,652	50,902
274	Knik RSA	145,642	3,460,250	-	1,862,743	1,691,098	-	52,051
275	Lazy Mountain RSA	115,555	352,600	-	191,221	225,221	26	51,687
276	Greater Willow RSA	115,064	1,306,880	-	807,675	562,080	-	52,189
277	Big Lake RSA	311,006	1,787,140	-	1,062,984	984,165	-	50,997
278	North Colony RSA	99,034	291,960	-	127,877	210,992	574	51,551
279	Bogard RSA	222,496	2,247,350	-	1,510,387	903,748	4,312	51,399
280	Gr Butte RSA	210,015	1,366,180	-	979,884	545,669	242	50,400
281	Meadow Lakes RSA	113,825	2,618,030	-	1,654,331	1,026,520	-	51,004
282	Gold Trails RSA	179,477	2,337,000	-	1,393,680	1,070,255	2,600	49,942
283	Greater Talkeetna RSA	200,245	883,700	-	410,782	577,457	-	95,706
284	Trapper Creek RSA	82,692	326,290	-	98,483	258,780	-	51,719
285	Alpine RSA	175,049	332,080	-	77,721	379,074	116	50,217
286	Jimmy's Drive	38,075	15,800	-	-	-	-	53,875
Road Service Area Subtotal		3,074,369	23,857,300	3,407,776	15,215,795	14,190,379	15,948	917,322
290	Talkeetna Flood Control	(213,284)	65,000	-	-	41,302	10,000	(199,586)
292	Point Mackenzie Service Area	231,708	14,800	-	-	51,478	-	195,030
293	Talkeetna Water & Sewer	1,796,368	1,285,100	-	161,185	792,099	69,549	2,058,635
294	Freedom Hills	24,965	-	-	-	24,965	-	-
295	Circle View/Stampede	139,691	25,550	-	-	25,212	72,000	68,029
296	Chase Trail Service Area	18,489	-	-	-	-	-	18,489
297	Road Outside Service Area	329	-	-	-	329	-	-
300	Debt Service-Schools	14,432,528	100	19,182,058	-	25,114,586	-	8,500,100
301	Debt Service - USDA Fronteras	-	393,300	-	-	393,300	-	-
316	Debt Service Station 5-1-COPS	759,538	100	764,450	-	764,450	-	759,638
318	Debt Service Station 6-2 COPS	4,086,256	-	-	-	501,000	-	3,585,256
319	Debt Service Station 7-3 COPS	790,410	-	562,250	-	562,250	-	790,410
320	Debt Service Parks & Rec	853,390	100	1,723,500	-	1,723,500	-	853,490
325	Debt Service- Animal Care COPs	631	-	-	631	-	-	-
330	Transportation System Debt	843,617	-	3,329,500	-	3,329,500	-	843,617
Borough Operating Total		76,448,605	407,756,145	114,702,658	129,087,125	395,491,396	29,689,792	44,639,094

Consolidated Reconciliation of Unreserved Borough Funds

No.	Fund Title	Estimated Fund Balance as of June 30, 2023	Estimated Revenue 2023-2024	Transfers In	Transfers Out	Estimated Expenditures 2023-2024	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2024
Enterprise Funds								
510	Solid Waste	10,513,468	11,117,500	-	6,349,580	10,444,203	(458,341)	4,378,844
520	Port	(8,723,286)	140,000	917,000	-	1,990,684	1,116,048	(8,540,922)
Enterprise Funds Total		1,790,182	11,257,500	917,000	6,349,580	12,434,887	657,707	(5,477,492)
Revolving Loans		-	-	-	2,948	-	-	-
Internal Service Fund		-	-	-	3,000,000	-	-	-
Capital Appropriations								
	Areawide Capital Projects	6,500,000	-	5,404,000	6,500,000	5,404,000	-	-
	A/W-Bridge & Railroad Crossing Repairs	-	-	1,258,960	-	1,258,960	-	-
	Areawide: MSCVB & Infrastructure	-	-	950,000	-	950,000	-	-
	A/W - Grants	500,000	-	890,000	500,000	890,000	-	-
	Non-Areawide Capital Projects	-	-	800,000	-	800,000	-	-
	Land Management Capital Projects	-	-	400,000	-	400,000	-	-
	Fire Service Area Capital Projects	10,000	-	2,130,000	10,000	2,130,000	-	-
	Road Service Area Capital Projects	50,000	-	11,697,035	50,000	11,382,035	315,000	-
	Talkeetna Water & Sewer Capital Projects	-	-	90,000	-	90,000	-	-
	Solid Waste Capital Projects	-	-	6,260,000	-	6,260,000	-	-
	Port Capital Projects	-	-	-	-	-	-	-
Capital Appropriations Total		7,060,000	-	29,879,995	7,060,000	29,564,995	315,000	-
Grand Totals		85,298,787	419,013,645	145,499,653	145,499,653	437,491,278	30,662,499	39,161,602

Revenue Net of Transfers
Fiscal Year 2024 Approved

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$127,920,060	\$150,000	\$6,416,800	\$20,301,068	\$3,520,000	\$60,000	\$158,367,928
200	Non Areawide	4,384,900	1,000	266,000	755,000	-	20,000	5,426,900
202	Enhanced 911	-	1,000	1,215,000	-	-	-	1,216,000
203	Land Management	-	58,000	69,700	20,000	-	1,156,000	1,303,700
204	Education Operating	-	-	-	191,836,256	1,135,411	392,500	193,364,167
245	Fire Fleet Maintenance	-	-	-	-	-	36,000	36,000
248	Caswell Fsa #135	403,300	100	-	-	-	-	403,400
249	West Lakes Fsa #136	3,784,500	1,000	-	-	-	3,500	3,789,000
250	Central Mat-Su Fsa #130	12,719,000	2,000	250,000	-	-	5,000	12,976,000
251	Butte Fsa #2	1,286,800	100	-	-	-	1,000	1,287,900
253	Sutton Fsa #4	277,500	100	-	-	-	-	277,600
254	Talkeetna Fsa #24	692,000	100	-	-	-	-	692,100
258	Willow Fsa #35	1,116,100	100	-	-	-	-	1,116,200
259	Gr Palmer Cons. Fsa #132	1,856,400	1,500	-	-	-	-	1,857,900
270	Midway Rsa #9	1,774,820	100	-	-	-	-	1,774,920
271	Fairview Rsa #14	1,566,110	100	-	-	-	-	1,566,210
272	Caswell Lake Rsa #15	854,290	100	-	-	-	-	854,390
273	South Colony Rsa #16	2,336,420	100	-	-	-	-	2,336,520
274	Knik Rsa #17	3,460,150	100	-	-	-	-	3,460,250
275	Lazy Mountain Rsa #19	352,500	100	-	-	-	-	352,600
276	Greater Willow Rsa #20	1,306,780	100	-	-	-	-	1,306,880
277	Big Lake Rsa #21	1,787,040	100	-	-	-	-	1,787,140
278	North Colony Rsa #23	291,860	100	-	-	-	-	291,960
279	Bogard Rsa #25	2,247,250	100	-	-	-	-	2,247,350
280	Greater Butte Rsa #26	1,366,080	100	-	-	-	-	1,366,180
281	Meadow Lakes Rsa #27	2,617,930	100	-	-	-	-	2,618,030
282	Gold Trail Rsa #28	2,336,900	100	-	-	-	-	2,337,000
283	Greater Talkeetna Rsa #29	883,600	100	-	-	-	-	883,700
284	Trapper Creek Rsa #30	326,190	100	-	-	-	-	326,290
285	Alpine Rsa #31	331,980	100	-	-	-	-	332,080
286	Jimmy'S Drive Service Area	15,800	-	-	-	-	-	15,800
290	Talkeetna Flood Sa #7	64,900	100	-	-	-	-	65,000
292	Pt. Mackenzie Sa #69	14,700	100	-	-	-	-	14,800
293	Talkeetna Water & Swr Sa #36	900,000	100	385,000	-	-	-	1,285,100
295	Circ View/Stampede Est Sa #131	25,550	-	-	-	-	-	25,550
297	Roads Outside Serv. Areas	-	-	-	-	-	-	-
300	Debt Service (Schools)	-	100	-	-	-	-	100
302	Debt Service (Fireweed Building)	-	-	-	-	-	-	-
319	Debt Service (7-3)	-	-	-	-	-	-	-
330	Debt Service (Trans System)	-	-	-	-	-	-	-
510	Solid Waste	-	-	11,117,500	-	-	-	11,117,500
520	Port	-	-	140,000	-	-	-	140,000
Totals		\$179,301,410	\$217,200	\$19,860,000	\$212,912,324	\$4,655,411	\$2,067,300	\$419,013,645

Revenue Net of Transfers
Fiscal Year 2023 Amended

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$121,984,130	\$150,000	\$5,594,800	\$57,477,612	\$3,500,000	\$50,000	\$188,756,542
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
294	Freedom Hills Subd Road	-	-	-	-	-	-	-
	Circ View/Stampede Est Sa							
295	#131	24,250	-	-	-	-	-	24,250
297	Roads Outside Serv. Areas	-	-	-	-	-	-	-
300	Debt Service (Schools)	-	150	-	-	-	-	150
302	Debt Service (Fireweed Building)	-	-	-	-	-	-	-
316	Debt Service (Cops 51)	-	100	-	-	-	-	100
320	Debt Service (Parks/Rec)	-	100	-	-	-	-	100
330	Debt Service (Trans System)	-	-	-	-	-	-	-
510	Solid Waste	-	1,000	10,117,500	-	-	-	10,118,500
520	Port	-	-	90,000	-	-	-	90,000
	Totals	\$171,975,300	\$217,450	\$18,260,400	\$243,057,875	\$5,511,066	\$2,579,600	\$441,601,691

Revenue Net of Transfers
Fiscal Year 2022 Actual

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$119,752,648	\$(13,719,627)	\$5,225,123	\$46,769,998	\$3,960,387	\$83,067	\$162,071,596
200	Non Areawide	3,848,422	5,365	275,899	844,902	-	39,064	5,013,652
202	Enhanced 911	-	13,681	1,691,984	-	-	-	1,705,665
203	Land Management	-	75,763	204,105	77,131	-	1,305,137	1,662,138
204	Education Operating	-	-	-	236,836,466	558,491	9,686,580	247,081,537
245	Fire Fleet Maintenance	-	430	-	34,047	-	37,500	71,977
248	Caswell Fsa #135	344,335	1,084	-	638	-	837	346,894
249	West Lakes Fsa #136	3,293,831	5,403	-	6,576	-	12,000	3,317,810
250	Central Mat-Su Fsa #130	11,542,009	20,675	252,789	238,571	-	5,780	12,059,823
251	Butte Fsa #2	1,063,905	3,797	-	1,913	-	570	1,070,185
253	Sutton Fsa #4	234,867	919	-	478	-	5,800	242,064
254	Talkeetna Fsa #24	573,971	1,937	-	877	-	1,130	577,915
258	Willow Fsa #35	946,849	1,668	-	1,793	-	-	950,310
259	Gr Palmer Cons. Fsa #132	1,557,518	11,477	-	3,587	-	-	1,572,581
265	Adm-Road Service Areas	-	1,662	-	137,121	-	505	139,288
270	Midway Rsa #9	2,081,741	1,236	-	-	-	-	2,082,977
271	Fairview Rsa #14	1,593,482	767	-	-	-	-	1,594,249
272	Caswell Lake Rsa #15	745,810	700	-	-	-	-	746,510
273	South Colony Rsa #16	2,110,337	2,288	-	-	-	20,038	2,132,664
274	Knik Rsa #17	3,561,551	1,180	-	-	-	-	3,562,731
275	Lazy Mountain Rsa #19	324,138	605	-	-	-	-	324,743
276	Greater Willow Rsa #20	1,143,980	933	-	-	-	-	1,144,913
277	Big Lake Rsa #21	1,590,127	1,678	-	-	-	91,000	1,682,805
278	North Colony Rsa #23	254,092	354	-	-	-	-	254,446
279	Bogard Rsa #25	2,329,301	1,839	-	-	-	-	2,331,140
280	Greater Butte Rsa #26	1,221,354	1,016	-	-	-	-	1,222,370
281	Meadow Lakes Rsa #27	2,515,024	953	-	-	-	-	2,515,977
282	Gold Trail Rsa #28	2,359,850	885	-	-	-	-	2,360,735
283	Greater Talkeetna Rsa #29	741,989	841	-	-	-	-	742,830
284	Trapper Creek Rsa #30	283,130	308	-	-	-	-	283,438
285	Alpine Rsa #31	301,367	650	-	-	-	-	302,017
286	Jimmy'S Drive Service Area	15,937	22	-	-	-	-	15,959
290	Talkeetna Flood Sa #7	53,492	100	-	-	-	-	53,592
292	Pt. Mackenzie Sa #69	10,411	705	-	-	-	-	11,116
293	Talkeetna Water & Swr Sa #36	1,034,676	1,625	396,649	12,366	-	-	1,445,316
294	Freedom Hills Subd Road	-	58	-	-	-	-	58
295	Circ View/Stampede Est Sa #131	21,638	407	-	-	-	-	22,045
296	Chase Trail Service Area	-	50	-	-	-	-	50
297	Roads Outside Serv. Areas	-	1	-	-	-	-	1
300	Debt Service (Schools)	-	29,349	-	-	-	-	29,349
301	Debt Service (Usda - Fronteras)	-	-	-	-	-	393,300	393,300
302	Debt Service (Fireweed Building)	-	-	-	-	-	-	-
316	Debt Service (Cops 51)	-	771	-	-	-	-	771
319	Debt Service (7-3)	-	-	-	-	-	-	-
320	Debt Service (Parks/Rec)	-	1,661	-	-	-	-	1,661
325	Debt Service (A/C Cops)	-	532	-	-	-	-	532
330	Debt Service (Trans System)	-	1,627	-	-	-	-	1,627
510	Solid Waste	-	28,434	11,662,436	(52,269)	-	1,700	11,640,301
520	Port	-	-	132,834	(6,869)	-	-	125,965
Totals		\$167,451,783	\$(13,485,265)	\$19,841,819	\$284,907,325	\$4,518,878	\$11,684,009	\$474,918,549

Expenditure Summary by Fund/Division Net of Transfers

Fund	Fund / Function	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
100	Areawide			
	Assembly	\$6,725,356	\$7,814,298	\$8,350,417
	Community Development	4,602,136	5,303,455	5,514,991
	Emergency Services	14,089,387	16,897,077	17,856,146
	Finance	7,858,355	8,719,574	8,788,433
	Information Technology	5,586,530	6,381,079	6,916,388
	Mayor	138,459	130,444	133,541
	Planning & Land Use	3,891,342	4,033,554	4,465,506
	Public Works	3,988,512	4,830,640	5,218,128
	Areawide Expenditure Total	46,880,078	54,110,121	57,243,550
200	Non Areawide			
	Assembly	2,579,508	2,761,606	2,894,862
	Community Development	1,735,026	1,872,428	1,947,748
	Finance	2,061	4,700	54,500
	Information Technology	97,782	130,860	84,272
	Public Works	-	-	48,412
	Non-Areawide Expenditure Total	4,414,377	4,769,594	5,029,794
202	Enhanced 911	2,066,385	1,837,809	1,638,206
203	Land Management	971,992	1,191,461	1,229,552
245	Fire Fleet Maintenance	785,541	1,022,589	1,095,367
248	Caswell Fsa #135	263,765	396,526	405,304
249	West Lakes Fsa #136	2,169,846	2,569,625	2,611,819
250	Central Mat-Su Fsa #130	7,043,780	8,737,669	9,528,925
251	Butte Fsa #2	386,950	712,649	739,484
253	Sutton Fsa #4	122,827	230,162	228,962
254	Talkeetna Fsa #24	726,359	451,009	525,530
258	Willow Fsa #35	420,974	611,792	648,374
259	Gr Palmer Cons. Fsa #132	520,320	711,745	841,553
265	Adm-Road Service Areas	3,127,090	3,058,890	2,841,791
270	Midway Rsa #9	515,726	803,250	524,191
271	Fairview Rsa #14	656,741	884,787	659,225
272	Caswell Lake Rsa #15	545,033	666,762	660,309
273	South Colony Rsa #16	784,295	1,628,095	1,069,804
274	Knik Rsa #17	1,502,881	2,204,396	1,691,098
275	Lazy Mountain Rsa #19	185,388	291,699	225,221
276	Greater Willow Rsa #20	527,969	798,287	562,080
277	Big Lake Rsa #21	922,879	1,393,737	984,165
278	North Colony Rsa #23	128,628	223,035	210,992
279	Bogard Rsa #25	932,762	1,313,046	903,748
280	Greater Butte Rsa #26	369,817	706,759	545,669
281	Meadow Lakes Rsa #27	956,574	1,280,596	1,026,520
282	Gold Trail Rsa #28	1,034,377	1,400,424	1,070,255
283	Greater Talkeetna Rsa #29	482,361	561,931	577,457
284	Trapper Creek Rsa #30	224,747	212,557	258,780
285	Alpine Rsa #31	171,197	358,015	379,074
290	Talkeetna Flood Sa #7	4,613	49,450	41,302
292	Pt. Mackenzie Sa #69	61,465	89,754	51,478
293	Talkeetna Water & Swr Sa #36	707,364	845,960	792,099
294	Freedom Hills Subd Road	-	5,000	24,965
295	Circ View/Stampede Est Sa #131	210	11,635	25,212

Expenditure Summary by Fund/Division Net of Transfers

Fund	Fund / Function	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
296	Chase Trail Service Area	-	7,088	-
297	Roads Outside Serv. Areas	-	-	329
300	Debt Service (Schools)	24,126,621	25,122,121	25,114,586
301	Debt Service (Usda - Fronteras)	393,300	393,300	393,300
302	Debt Service (Fireweed Building)			
316	Debt Service (Cops 51)	760,150	760,250	764,450
318	Debt Service (Station 6-2)	497,250	497,000	501,000
319	Debt Service (7-3)	564,500	565,500	562,250
320	Debt Service (Parks/Rec)	1,721,500	1,721,000	1,723,500
325	Debt Service (A/C Cops)	545,750	546,000	-
330	Debt Service (Trans System)	2,246,859	2,344,934	3,329,500
Borough Operating Total		60,176,786	69,218,294	67,007,426
510	Solid Waste	7,976,784	9,394,892	10,444,203
520	Port	1,396,049	1,957,621	1,990,684
Enterprise Funds Total		9,372,833	11,352,513	12,434,887
204	Education Operating	297,194,247	258,548,743	266,210,626
Education Operating Total		297,194,247	258,548,743	266,210,626
100	Areawide	17,467,738	51,883,095	8,402,960
100	Areawide – Transfers/Pass Throughs	250,000	100,000	100,000
200	Non Areawide	135,000	812,000	800,000
202	Enhanced 911	516,320	161,904	-
203	Land Management	200,000	485,000	400,000
245	Fire Fleet Maintenance	-	100,000	-
248	Caswell Fsa #135	150,500	40,000	-
249	West Lakes Fsa #136	310,391	1,975,000	320,000
250	Central Mat-Su Fsa #130	2,830,000	5,635,000	1,325,000
251	Butte Fsa #2	221,000	100,000	50,000
253	Sutton Fsa #4	65,000	130,000	40,000
254	Talkeetna Fsa #24	21,760	215,000	30,000
258	Willow Fsa #35	515,500	190,000	190,000
259	Gr Palmer Cons. Fsa #132	3,475,000	1,820,000	175,000
265	Adm-Road Service Areas	-	392,000	140,000
270	Midway Rsa #9	1,332,968	1,435,950	1,244,205
271	Fairview Rsa #14	849,950	752,100	764,310
272	Caswell Lake Rsa #15	187,650	182,950	60,100
273	South Colony Rsa #16	781,955	909,400	1,441,920
274	Knik Rsa #17	1,778,190	1,361,000	1,380,125
275	Lazy Mountain Rsa #19	146,947	148,999	148,150
276	Greater Willow Rsa #20	624,652	398,500	613,150
277	Big Lake Rsa #21	682,795	390,200	782,150
278	North Colony Rsa #23	96,798	76,500	90,500
279	Bogard Rsa #25	1,343,832	1,256,195	1,201,170
280	Greater Butte Rsa #26	719,987	701,500	799,150
281	Meadow Lakes Rsa #27	1,468,798	1,191,200	1,315,160
282	Gold Trail Rsa #28	1,149,020	867,500	1,061,360
283	Greater Talkeetna Rsa #29	225,319	182,500	253,285
284	Trapper Creek Rsa #30	110,408	26,850	51,300
285	Alpine Rsa #31	135,590	10,090	36,000
293	Talkeetna Water & Swr Sa #36	-	225,000	90,000
300	Debt Service (Schools)	-	3,000,000	-

Expenditure Summary by Fund/Division
Net of Transfers

Fund	Fund / Function	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
400	School Capital Projects	15,153,457	-	-
405	Fire Service Capital Proj	1,817,251	406,818	-
410	Rsa Capital Projects	125,318	51,121	-
415	Sewage & Water Facilities	-	21,707	-
420	Landfill Capital Projects	118,946	204,518	-
425	Ambulance & Ems Cap. Proj	219,495	55,307	-
430	Roads & Bridges Cap. Proj	183,573	-	-
435	Boro Facilities Cap Proj	71,743	320,495	-
440	Cultural & Rec. Svcs. Cap Proj	15,939	40,000	-
445	Emerg/Disaster Cap Proj	0	-	-
475	Pass Through Grants	2,468,475	-	-
480	Miscellaneous Capital Projects	1,000,005	643,699	-
490	Infrastructure Capital Projects	-	470	-
510	Solid Waste	5,129,372	2,586,000	6,260,000
520	Port	850,000	-	-
Capital Projects / Grants Total		64,946,642	81,485,568	29,564,995
Grand Total		\$482,984,963	\$479,484,832	\$437,491,278

**General Fund
3 Year Projection**

	2022 Actual Rev/Exp"	2023 Amended Budget	2024 Assembly Approved	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget
Revenues						
General Property Taxes	\$107,403,809	\$110,150,130	\$115,666,060	\$117,979,381	\$120,338,969	\$122,745,748
Sales Taxes	1,783,573	1,840,000	1,850,000	1,887,000	1,924,740	1,963,235
Excise Taxes	9,089,243	8,990,000	9,000,000	9,180,000	9,363,600	9,550,872
Federal Pilot	3,960,387	3,500,000	3,520,000	3,590,400	3,662,208	3,735,452
State Shared Revenue	733,320	1,540,000	1,540,000	1,570,800	1,602,216	1,634,260
Other State Revenue	46,028,024	55,929,112	18,752,568	19,127,619	19,510,172	19,900,375
Other Pilot Revenue	8,654	8,500	8,500	8,670	8,843	9,020
General Government	1,064,917	963,800	1,060,800	1,082,016	1,103,656	1,125,729
Public Safety	3,219,631	4,001,000	4,001,000	4,081,020	4,162,640	4,245,893
Parks & Recreation Fees	403,271	230,000	350,000	357,000	364,140	371,423
Ice Arena Fees	498,246	410,000	475,000	484,500	494,190	504,074
Community Pool Revenues	537,303	400,000	530,000	540,600	551,412	562,440
Transient Accommodation Tax	1,476,023	1,004,000	1,404,000	1,432,080	1,460,722	1,489,936
Interest Earnings	(13,719,627)	150,000	150,000	153,000	156,060	159,181
Transfer From Other Funds	3,625,193	23,613,715	10,002,948	10,203,007	10,407,067	10,615,208
Recovery Wage,Fringe,Exp	1,119,002	1,173,413	1,350,237	1,377,242	1,404,787	1,432,882
Other Revenue Sources	40,864	20,000	30,000	30,600	31,212	31,836
Proceeds Of Gfs Disposal	42,203	30,000	30,000	30,600	31,212	31,836
Total Areawide Revenues	167,314,037	213,953,670	169,721,113	173,115,535	176,577,846	180,109,403
Transfers/Expenditures						
Debt Service – Schools	28,445,870	20,813,282	19,182,058	19,565,699	19,957,013	20,356,153
Debt Service – Other	4,260,090	4,476,469	5,465,803	5,575,119	5,686,621	5,800,354
Education Local Contribution	65,841,806	70,696,614	72,846,459	74,303,388	75,789,456	77,305,245
Transfer to Service Areas	318,392	484,836	472,689	482,143	491,786	501,621
Transfer to Port	970,000	776,000	917,000	935,340	954,047	973,128
Transfer to Revolving Loan	1,100,000	500,000	-	-	-	-
Transfer to Capital Projects	17,467,738	51,883,095	8,402,960	8,571,019	8,742,440	8,917,288
Transfer to Cities	250,000	100,000	100,000	102,000	104,040	106,121
Total Transfers	118,653,896	149,730,296	107,386,969	109,534,708	111,725,403	113,959,911
Assembly	6,725,356	7,814,298	8,350,417	8,517,425	8,687,774	8,861,529
Community Development	4,602,136	5,303,455	5,514,991	5,625,291	5,737,797	5,852,553
Emergency Services	14,089,387	16,897,077	17,856,146	18,213,269	18,577,534	18,949,085
Finance	7,858,355	8,719,574	9,093,884	9,275,762	9,461,277	9,650,502
Information Technology	5,586,530	6,381,079	6,916,388	7,054,716	7,195,810	7,339,726
Mayor	138,459	130,444	133,541	136,212	138,936	141,715
Planning & Land Use	3,891,342	4,033,554	4,465,506	4,554,816	4,645,912	4,738,831
Public Works	3,988,512	4,830,640	5,218,128	5,322,491	5,428,940	5,537,519
Total Department	46,880,078	54,110,121	57,549,001	58,699,981	59,873,981	61,071,460
Total Transfers and Departments	165,533,974	203,840,417	164,935,970	168,234,689	171,599,383	175,031,371
Net Result of Operations	1,780,062	10,113,253	4,785,143	4,880,846	4,978,463	5,078,032
Interfund Loan - Tommy Moe Purchase	(131,070)	(130,748)	(130,428)	(133,363)	(136,030)	(138,751)
Closed Capital Projects	-	850,000	-	-	-	-
Change in Fund Balance	1,648,992	10,832,505	4,654,715	4,747,483	4,842,433	4,939,281

**General Fund
3 Year Projection**

	2022 Actual Rev/Exp"	2023 Amended Budget	2024 Assembly Approved	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget
Beginning Fund Balance	56,725,858	30,730,231	24,870,502	28,469,746	27,305,484	26,117,937
Ending Fund Balance	58,374,851	41,562,735	29,525,217	33,217,229	32,147,916	31,057,218
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	1,000,000	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
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	29,525,217	28,525,217	29,500,000	29,500,000	29,500,000
Unassigned Fund Balance	\$30,649,634	\$12,037,518	\$1,000,000	\$3,717,229	\$2,647,916	\$1,557,218

Assumptions:

- Mill Rate for Fiscal Years 2025-2027 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 FY2024 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 2025 through 2027. 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.

	FY2025	FY2026	FY2027
Annual Debt Service - Voter Approved Bonds			
School Construction Bond - Unpaid State of Alaska portion	8,210,921	7,495,509	7,495,509
Mill Rate Equivalent - School Bond Debt	0.645	0.574	0.574
Parks and Recreation Bond	1,723,750	1,723,750	1,723,750
Mill Rate Equivalent - Parks and Recreation Bonds	0.135	0.116	0.116
Transportation System Bonds	3,224,947	3,222,224	3,222,224
Mill Rate Equivalent - Transportation System Bonds	0.253	0.247	0.247
Port Bond	-	-	-
Mill Rate Equivalent - Port Bond	-	-	-
Total Potential Increase to Revenues	13,159,618	12,441,483	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

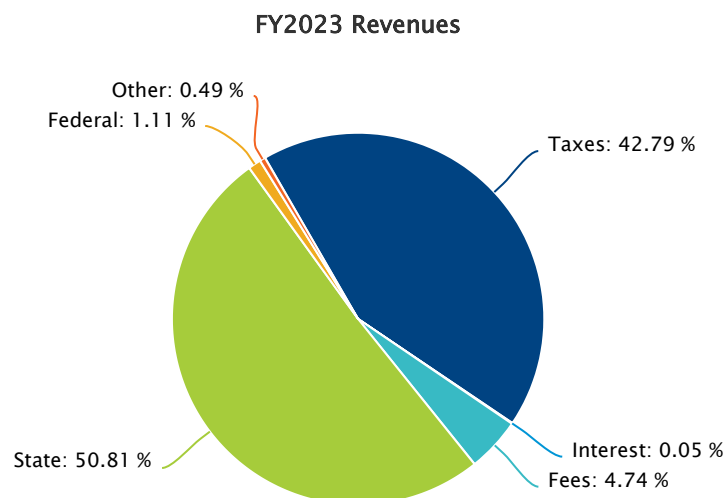
State revenue includes all funds provided by the State of Alaska to the borough. The largest sources in the past have been Education, followed by School Debt Service Reimbursement. The School Debt Service Reimbursement program has not been fully funded for the past two fiscal years. For Education, the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

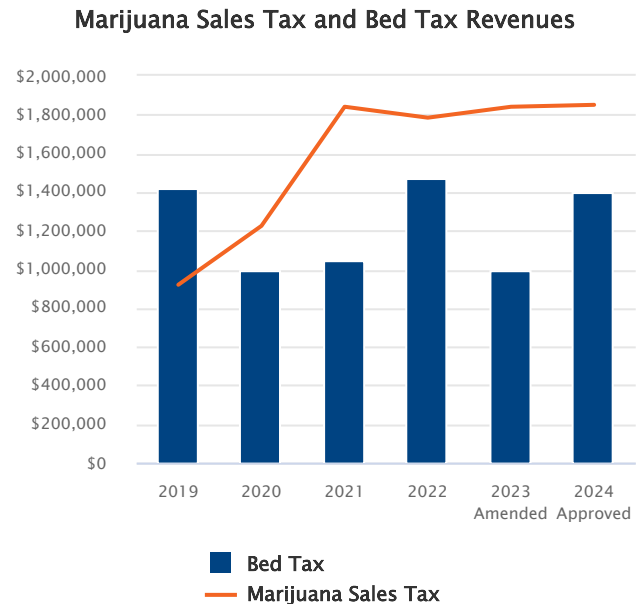
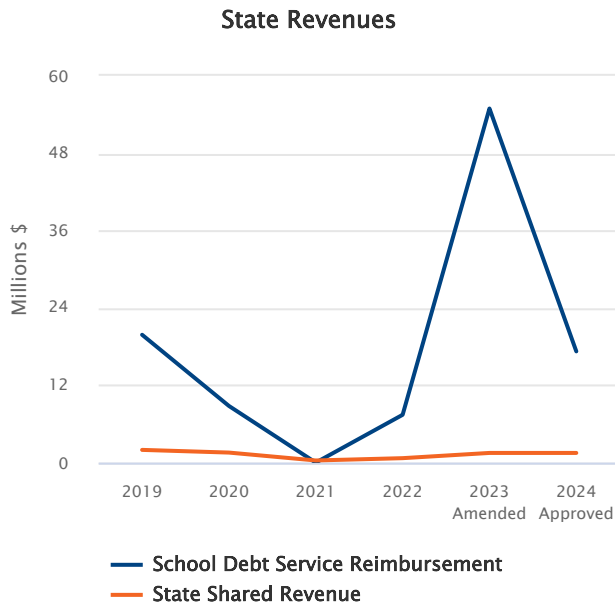
Other

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.



FY2024 Revenue Sources

The largest revenue source in FY2024 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 43%. 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 FY2024. FY2022 saw partial funding of \$7.5 million and FY2023 is projected to receive \$17.3 million and a retroactive payment of \$37.7 million from FY2017-2022. For FY2024 it is anticipated that we will receive \$17.2 million.

State Revenue Sharing has increased from \$688,120 in FY2022 to \$1.5 million in FY2023. In fiscal year 2024 we expect State Revenue Sharing in the amount of \$1.5 million.

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 \$8.9 million in revenue in FY2024. Marijuana sales taxes, which the borough began to collect in 2017, have grown exponentially. Marijuana Tax Revenue is budgeted at \$1.5 million in FY2024.

Bed tax revenues have also grown in recent years, providing \$1.46 million in FY2022.

Total Matanuska-Susitna Borough Revenues (net of transfers)

	2020 Actual	2021 Actual	2022 Actual	2023 Amended	2024 Approved
Taxes	\$156,441,732	\$161,697,428	\$167,451,783	\$171,975,300	\$179,301,410
Interest	6,004,422	(472,986)	\$(13,485,265)	\$217,450	\$217,200
Fees	19,207,381	19,672,708	\$19,841,819	\$18,260,400	\$19,860,000
State	225,502,608	218,801,547	\$284,907,325	\$243,057,875	\$212,912,324
Federal	4,396,509	4,566,653	\$4,518,878	\$5,511,066	\$4,655,411
Other	73,273,153	6,009,618	11,684,009	2,579,600	2,067,300
Total Revenues	\$484,825,805	\$410,274,968	\$474,918,549	\$441,601,691	\$419,013,645

Personnel Full-time Equivalent (FTE)

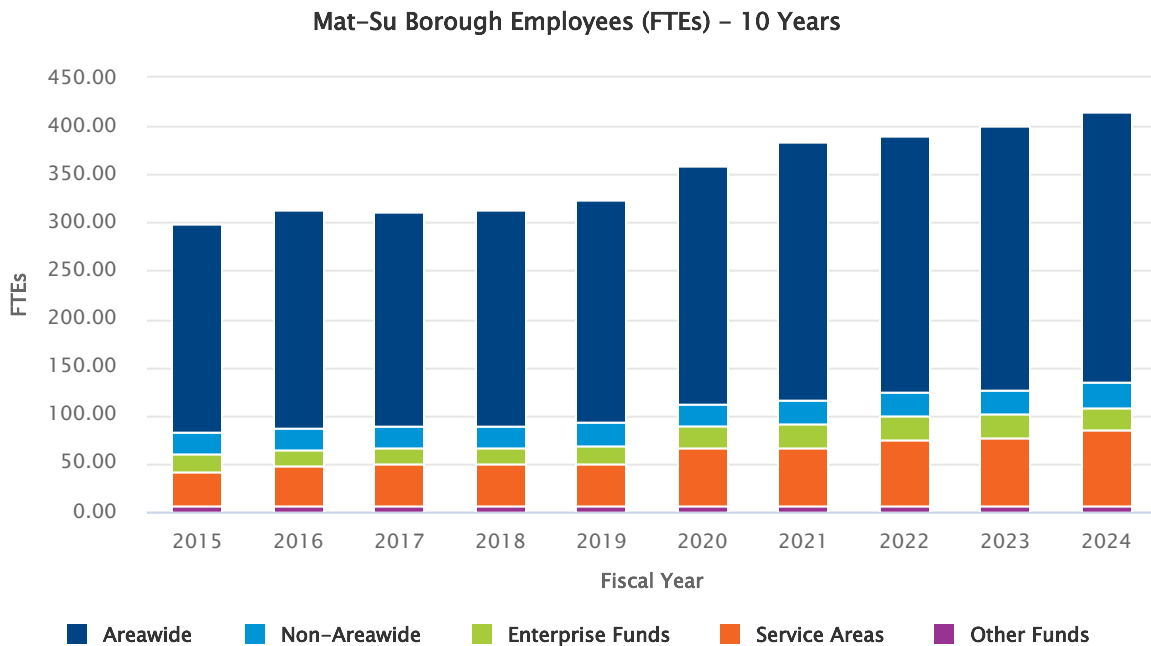
Personnel Overview

Changes to the Personnel Budget

The FY 2024 Approved Budget totals 413.74 full-time equivalent positions. This includes the addition of 13 new full-time positions within Emergency Services, Finance, Public Works, Planning and Land Use, Information Technology and Animal Care & Regulation. Other changes include the conversion of existing positions to better meet department needs and the reduction of On-Call budgets to offset the new position requests.

Matanuska-Susitna Borough Personnel

The Mat-Su Borough currently has a total of 399.62 FTE (Full-Time Equivalent) positions. Using the most recent population figures available, the Matanuska-Susitna Borough has one employee for every 282 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	2021	2022	2023	Approved 2024	Increase/ (Decrease)
Mayor & Assembly	Areawide Fund	100	34.54	33.95	35.00	35.00	-
	Non-Areawide Fund	200	16.20	16.05	16.00	17.00	1.00
			50.74	50.00	51.00	52.00	1.00
Information Technology	Areawide Fund	100	20.95	21.50	21.50	24.50	3.00
	Non-Areawide Fund	200	0.80	0.50	0.50		(0.50)
			21.75	22.00	22.00	24.50	2.50
Finance	Areawide Fund	100	51.00	52.00	52.00	53.00	1.00
			51.00	52.00	52.00	53.00	1.00
Planning & Land Use	Areawide Fund	100	28.00	27.00	28.00	29.00	1.00
			28.00	27.00	28.00	29.00	1.00
Community Development	Areawide Fund	100	22.45	22.45	25.55	25.65	0.10
	Non-Areawide Fund	200	8.24	8.14	8.14	8.14	-
	Land Management	203	5.05	5.05	4.95	5.05	0.10
			35.74	35.64	38.64	38.84	0.20
Emergency Services	Areawide Fund	100	83.41	85.23	86.33	86.33	(0.00)
	Enhanced 911	202	1.50	1.50	1.50	1.50	-
	Fire Service Areas	245,250	41.26	51.28	52.28	59.22	6.94
			126.17	138.01	140.01	147.05	6.94
Public Works	Areawide Fund	100	25.01	22.91	24.52	26.00	1.48
	Non-Areawide Fund	200	-	-	-	0.25	0.25
	Road & Special Service Areas	265,293	19.39	20.49	19.98	18.75	(1.23)
	Solid Waste Enterprise Fund	510	22.60	22.60	23.50	23.35	(0.15)
			67.00	66.00	68.01	68.35	0.35
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			381.40	391.65	400.65	413.74	13.00

Personnel Comparison - Fund 100 Areawide

Department	Division	Department - Division No.	2021	2022	2023	Approved 2024	Increase/ (Decrease)
Mayor and Assembly	Borough Clerk	100-103	3.65	3.65	3.65	3.65	-
	Elections	100-105	1.85	1.85	2.45	2.45	-
	Records Management	100-106	2.50	2.50	2.90	2.90	-
	Administration	100-110	7.54	6.95	6.00	6.00	-
	Law	100-111	7.00	7.00	7.00	7.00	-
	Human Resources	100-115	5.00	5.00	6.00	6.00	-
	Purchasing	100-128	7.00	7.00	7.00	7.00	-
Total Mayor and Assembly			34.54	33.95	35.00	35.00	-
Information Technology	GIS	115-116	6.00	6.00	6.00	7.50	1.50
	Information Technology Administration	115-117	2.75	3.00	6.00	5.00	(1.00)
	Information Technology	115-121	12.20	12.50	9.50	12.00	2.50
Total Information Technology			20.95	21.50	21.50	24.50	3.00
Finance	Finance-Administration	120-120	2.00	3.00	3.00	4.00	1.00
	Revenue/Budget	120-119	13.00	13.00	13.00	13.00	-
	Accounting	120-125	12.00	12.00	12.00	12.00	-
	Assessments	120-140	24.00	24.00	24.00	24.00	-
Total Finance			51.00	52.00	52.00	53.00	1.00
Planning & Land Use	Planning	130-130	7.00	6.00	6.00	6.00	-
	Platting	130-131	6.00	6.00	6.00	6.50	0.50
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	-
	Development Services	130-139	13.00	13.00	14.00	14.50	0.50
Total Planning & Land Use			28.00	27.00	28.00	29.00	1.00
Public Works	Public Works-Administration	150-150	2.20	1.20	1.20	1.20	-
	Facility Maintenance	150-151	9.10	9.10	9.45	9.35	(0.10)
	Operations	150-155	0.51	0.51	0.45	1.20	0.75
	Project Management	150-181	5.00	5.00	6.25	7.15	0.90
	Engineering	150-182	8.20	7.10	7.16	7.10	(0.06)
Total Public Works			25.01	22.91	24.50	26.00	1.50
Emergency Services	Telecommunications	160-126	0.75	1.50	1.50	1.50	-
	Public Safety-Administration	160-300	7.64	5.22	5.22	5.22	-
	Rescue	160-330	0.28	0.30	1.30	1.400	0.10
	Ambulance Operations	160-334	75.32	77.19	77.19	77.190	-
	Emergency Management	160-380	1.03	1.02	1.02	1.02	-
Total Emergency Services			85.02	85.23	86.23	86.34	0.10
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	11.50	11.50	-
	Outdoor Recreation	170-142	1.00	1.00	1.50	1.50	-
	Administration	170-145	4.10	4.10	4.20	4.30	0.10
	Trails Maintenance	170-147	1.00	1.00	1.50	1.50	-
	Northern Region	170-149	1.00	1.00	1.00	1.00	-
Total Community Development			22.45	22.45	25.55	25.65	0.10
Total FTE - Fund 100 Areawide			266.97	265.04	272.78	279.49	6.70

Personnel Comparison - Funds 200 - 520

Department	Division	Department - Division No.	2021	2022	2023	Approved 2024	Increase/ (Decrease)
Fund 200 Non-Areawide							
Assembly	Economic Development	100-114	0.65	-	-	-	-
	Animal Care	100-606	14.05	16.20	16.00	17.00	1.00
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	-
Public Works	Non-Areawide Maintenance	150-151	-	-	-	0.25	0.25
Total Fund 200 Non-Areawide			23.64	25.24	24.64	25.39	0.75
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	4.05	-
	Community Development Admin	170-145	1.00	1.00	1.00	1.00	-
Total Fund 203 Land Management			5.05	5.05	5.05	5.05	-
Fund 248 - 259 Fire Service Areas							
Emergency Service	Fleet Maintenance - Fire	245-000	3.10	4.10	5.75	6.00	0.25
	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	5.42	5.17	(0.25)
	Central Fire Service Area	250-000	24.42	25.28	33.93	39.93	6.00
	Fire Code Deferement	250-160	3.70	3.70	3.70	3.70	-
	Butte Fire Service Area	251-000	0.35	0.22	1.15	1.15	-
	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	0.97	0.90
	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	52.27	59.17	6.90
Fund 270 - 297 Road and Special Service Areas							
Public Works	Talkeetna Sewer/Water Svc. Area	293-000	2.33	2.58	3.55	3.50	(0.05)
	Talkeetna flood	290-000	-	-	0.03	0.05	0.02
	Road Service Areas-Admin	265-000	16.81	16.81	16.37	15.20	(1.17)
Total Road and Special Service Areas			19.14	19.39	19.95	18.75	(1.20)
Fund 510 Solid Waste Enterprise Fund							
Public Works	Sanitary Landfills -- Central	150-401	9.35	9.35	10.25	10.60	0.35
	Sanitary Landfills -- Transfer Sites	150-402	8.65	8.65	8.65	8.15	(0.50)
	Vehicle Removal Program	150-415	0.31	0.31	0.31	0.30	(0.01)
	Hazardous Waste	150-416	3.40	3.40	3.40	3.40	-
	Recycling	150-417	0.42	0.42	0.42	0.50	0.08
	Community Cleanup	150-419	0.47	0.47	0.47	0.40	(0.07)
Total Fund 510 Solid Waste Enterprise Fund			22.60	22.60	23.50	23.35	(0.15)
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	127.91	134.21	6.30



GENERAL FUND

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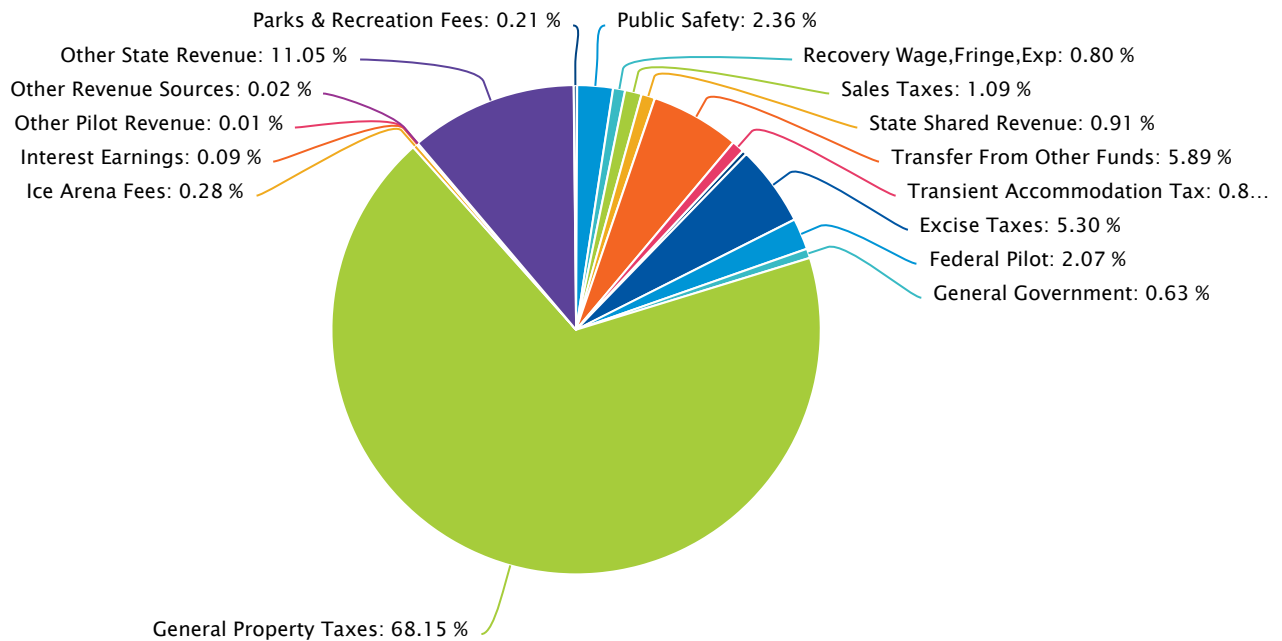
**Fund 100 - General Fund
Reconciliation of Fund Balance**

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	167,314,037	213,953,670	169,721,113
Total Expenditures	165,791,716	215,788,717	164,935,970
Audited fund balance 6/30/2022			\$57,598,318
2023 Fiscal year revenues and transfers	\$213,953,670		
Audit Adjustment - Fiscal Year 2023	(35,542,769)		
Anticipated Fiscal Year 2023 Lapse Expenditures	4,650,000		
2023 Fiscal year expenditures and transfers	(215,788,717)		
Estimated adjustment to fund balance		(32,727,816)	
Estimated total fund balance 6/30/2023			24,870,502
Fiscal Year 2024 operations:			
Estimated operating revenues	158,367,928		
Recoveries/Other	1,350,237		
Transfers in	10,002,948		
Estimated operating expenditures	(57,243,550)		
Grants/Pass Through	(2,000,000)		
Transfers Out:			
Education Operating	(72,846,459)		
Education Debt Service	(19,182,058)		
Parks & Recreation Debt Service	(1,723,500)		
Certificates of Participation	(412,803)		
Transportation System Debt Service	(3,329,500)		
Port Enterprise Fund	(917,000)		
Capital Projects	(6,502,960)		
EMS Fleet Maintenance	(472,689)		
FSA's Ambulance Building Rental	(305,451)		
Interfund Loan - Tommy Moe Building Purchase	(130,428)		
Estimated FY2024 adjustment to fund balance		4,654,715	
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 Emergency Response	(1,250,000)		
Adjustment to fund balance for Reserves		(28,525,217)	
Estimated unassigned fund balance 6/30/2024			<u>\$1,000,000</u>

Fund 100 - Areawide Revenue Summary

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Community Pool Revenues	\$537,303	\$400,000	\$530,000
Excise Taxes	9,089,243	8,990,000	9,000,000
Federal Pilot	3,960,387	3,500,000	3,520,000
General Government	1,064,917	963,800	1,060,800
General Property Taxes	107,403,809	110,150,130	115,666,060
Ice Arena Fees	498,246	410,000	475,000
Interest Earnings	(13,719,627)	150,000	150,000
Other Pilot Revenue	8,654	8,500	8,500
Other Revenue Sources	40,864	20,000	30,000
Other State Revenue	46,028,024	55,929,112	18,752,568
Parks & Recreation Fees	403,271	230,000	350,000
Proceeds Of Gfs Disposal	42,203	30,000	30,000
Public Safety	3,219,631	4,001,000	4,001,000
Recovery Wage,Fringe,Exp	1,119,002	1,173,413	1,350,237
Sales Taxes	1,783,573	1,840,000	1,850,000
State Shared Revenue	733,320	1,540,000	1,540,000
Transfer From Other Funds	3,625,193	23,613,715	10,002,948
Transient Accommodation Tax	1,476,023	1,004,000	1,404,000
Total Revenues	\$167,314,037	\$213,953,670	\$169,721,113

Total Revenue by Classification Approved 2023-2024



**Fund 100 - Areawide
Revenue Detail**

Account	Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
General Property Taxes				
311.100	Real Property	\$101,869,863	\$105,807,500	\$110,175,500
311.102	Real Property-Delinquent	2,221,051	2,200,000	2,200,000
311.200	Personal Property	615,378	544,600	531,600
311.202	Personal Property-Delinq	0	-	-
311.400	Penalty & Interest	1,566,759	1,000,000	1,500,000
311.500	Vehicle Tax State Collec	1,130,757	598,030	1,258,960
Total 311		107,403,809	110,150,130	115,666,060
Marijuana Sales Tax				
313.100	Marijuana Sales Tax	1,783,573	1,840,000	1,850,000
Total 313		1,783,573	1,840,000	1,850,000
Excise Tax				
315.100	Tobacco Excise Tax	8,911,981	8,990,000	8,995,000
315.200	Excise License	169,462	-	-
315.300	Penalty and Interest	7,800	-	5,000
Total 315		9,089,243	8,990,000	9,000,000
Federal Payments				
333.000	Federal Pilot	3,935,477	3,500,000	3,500,000
333.100	National Forest Income	24,910	-	20,000
Total 33X		3,960,387	3,500,000	3,520,000
State Shared Revenue				
335.350	State Shared A/W	688,120	1,500,000	1,500,000
335.750	Marijuana Review Fees	45,200	40,000	40,000
Total 335		733,320	1,540,000	1,540,000
Other State Revenue				
337.100	Debt Service Reimb	44,413,717	54,929,112	17,252,568
337.800	State PERS Relief	1,614,307	1,000,000	1,500,000
Total 337		46,028,024	55,929,112	18,752,568
PILT				
338.100	Miscellaneous Pilot	8,654	8,500	8,500
Total 338		8,654	8,500	8,500
General Government				
341.100	Nsf & Atty Fees	5,095	100,000	100,000
341.200	Recording Fees	82	500	500
341.210	Borough Gym Fees	-	5,000	-
341.300	Planning/Platting Fees	355,004	250,000	300,000
341.550	Candidate Filing Fees	275	300	300
341.700	Eng. Inspection Fees	-	5,000	5,000
341.720	Utility Permit App Fee	-	50,000	50,000
341.740	Rght Of Way Prmit App Fee	17,450	20,000	20,000
341.900	Miscellaneous Fees	30,627	20,000	20,000
341.905	Sale of Maps	5,379	-	-
341.920	Lid Fee'S	33,794	-	-
341.940	Foreclosure Fees	88,476	100,000	115,000
341.980	Liquor License Fees	-	1,000	-
341.985	Marijuana License Review Fee	-	12,000	-

**Fund 100 - Areawide
Revenue Detail**

Account	Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
341.990	Business License Fee	528,735	400,000	450,000
	Total 341	1,064,917	963,800	1,060,800
	Other General Government			
342.000	Ambulance Fees	3,219,476	4,000,000	4,000,000
342.100	EMS Rescue	-	1,000	1,000
342.600	Ems - Donations	155	-	-
343.310	Park and Recreation Fees	390,366	230,000	350,000
343.500	Government Peak Rec Area Fees	11,145	-	-
343.700	Boat Launch Fees	1,600	-	-
343.900	Miscellaneous	160	-	-
346.100	Ice Arena Fees	498,246	410,000	475,000
347.100	Palmer Pool Revenues	277,149	200,000	265,000
347.200	Wasilla Pool Revenues	260,155	200,000	265,000
	Total 34X	4,658,451	5,041,000	5,356,000
	Transient Accommodation Tax			
348.100	Bed Tax Revenues	1,469,772	1,000,000	1,400,000
348.200	Penalty & Interest	6,252	4,000	4,000
	Total 348	1,476,023	1,004,000	1,404,000
	Interest Earnings			
361.100	Interest On Investments	(13,719,627)	150,000	150,000
	Total 361	(13,719,627)	150,000	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	3,000,000
367.240	Education	-	10,500,000	-
367.300	Grant Projects	1,836,774	61,358	500,000
367.400	Capital Projects	1,779,823	550,000	6,500,000
367.500	Debt Service	7,368	-	-
367.510	Revolving Loan	1,228	2,357	2,948
	Total 367	3,625,193	23,613,715	10,002,948
	Recovery of Wages & Fringes			
368.110	Emerg/Disaster- Fund 445	2,204	-	-
368.120	Service Areas-Fnd 405/410	8,000	10,000	10,000
368.150	Boro/415/425/430/435/440	7,921	50,000	50,000
368.210	Land Management	53,500	56,120	58,780
368.220	Service Areas	850,211	804,948	961,466
368.230	Non-Areawide	124,000	166,820	180,411
368.240	Solid Waste Fund	73,166	85,525	89,580
	Total 368	1,119,002	1,173,413	1,350,237
	Miscellaneous			
3xx xxx	Other Revenue Sources	83,067	50,000	60,000
	Total Revenues	\$167,314,037	\$213,953,670	\$169,721,113

**Fund 100 - Areawide
Revenue Commentary**

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$14,836,222,040 for areawide purposes. A mill rate of 8.396 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	\$13,335,750,740	\$111,966,900	\$-	\$1,791,400	\$110,175,500
Sr Cit/Vets	1,380,323,520	11,589,100	11,589,100	-	-
Farm	55,805,490	-	-	-	-
Personal	64,342,290	540,200	-	8,600	531,600
Total	\$14,836,222,040	\$124,096,200	\$11,589,100	\$1,800,000	\$110,707,100

311.000

General Property Taxes

311.100	Real Property	\$110,175,500
311.102	Real Property-Delinquent	2,200,000
311.200	Personal Property	531,600
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 2024 is estimated at \$1,500,000.

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 \$1,258,960, 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 \$1,850,000 are estimated for fiscal year 2024.

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 \$8,995,000 are estimated for fiscal year 2024.
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 2024.	
<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 2024.	
<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 2024 amount is estimated at \$1,500,000.	
<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 2024.	
<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 \$1,060,800 for fiscal year 2024.	
<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 2024.	
<u>343.000</u>	<u>Parks & Recreation Fees</u>	
343 xxx	During fiscal year 2024 \$350,000 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. \$475,000 is estimated to be generated from the ice arena operation.	
<u>347.000</u>	<u>Community Pools</u>	
	Estimated revenues of \$530,000 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 \$1,400,000 will be received in fiscal year 2024 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 \$10,002,948. This represents projects closed, excess funds returned to areawide and 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 \$1,350,237 from these sources.	
<u>3xx.xxx</u>	<u>Other Revenue</u>	
	Other miscellaneous revenues expected in fiscal year 2024 are projected to equal \$60,000.	

**Fund 100 - Areawide
Expenditure Detail**

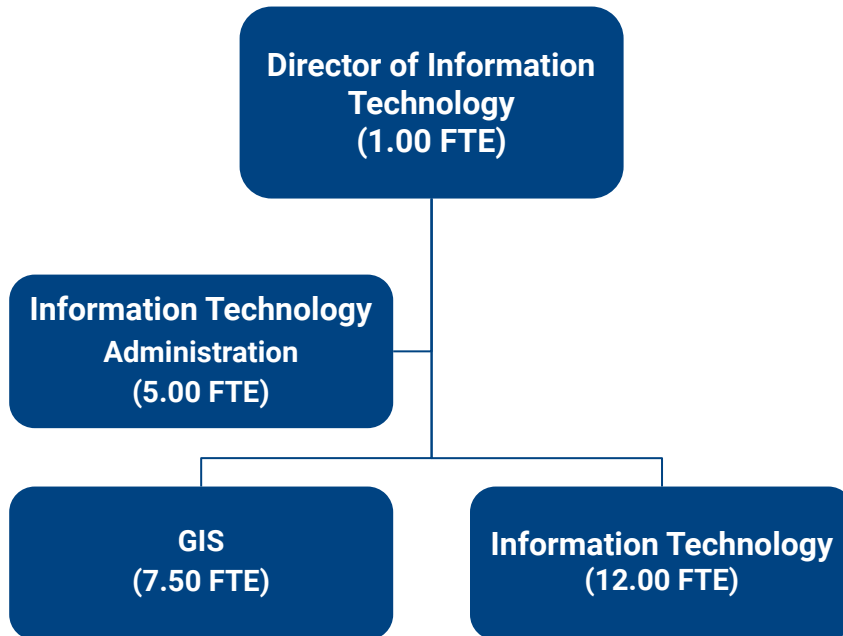
Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
000	Non-Departmental	\$118,911,638	\$161,678,596	\$107,386,969
101	Assembly	374,298	457,043	466,895
102	Assembly Reserve	-	20,000	20,000
103	Borough Clerk	632,425	595,059	688,186
104	Mayor	138,459	130,444	133,541
105	Elections	593,446	856,847	824,659
106	Records Management	483,109	502,174	528,035
110	Administration	1,345,791	1,462,306	1,591,206
111	Law	1,626,750	2,010,137	2,158,072
113	Common Contractual	1,343,706	1,781,438	1,740,209
115	Human Resources	780,990	947,576	1,027,869
116	Geographic Info Systems	962,334	1,091,484	1,182,430
117	IT Administration	500,444	1,049,467	807,331
119	Revenue & Budget	1,558,616	1,680,899	1,746,062
120	Admin-Finance	798,114	675,398	843,727
121	Office of Information Technology	1,795,974	1,437,283	1,853,206
122	Maintenance & Licensing	2,327,777	2,802,845	3,073,421
123	Outdoor Ice Rinks	161	1,290	5,920
124	Brett Memorial Ice Arena	849,696	964,642	1,003,526
125	Accounting	1,431,486	1,477,006	1,539,961
126	Telecommunication Network	1,042,901	1,414,725	1,353,691
128	Purchasing	877,445	920,506	996,645
129	Recreational Services	338,737	356,032	376,030
130	Planning	674,296	783,376	1,043,533
131	Platting	722,888	787,370	861,692
133	Planning-Admin	434,547	478,008	468,774
136	Community Pools	1,755,083	1,876,537	2,060,406
139	Development Services	2,059,612	1,984,800	2,091,507
140	Assessment	2,726,433	3,104,833	3,223,925
142	Parks & Recreation	477,269	676,421	696,387
145	Community Develop-Admin	699,382	762,837	743,618
147	Recreation Infrastructure Maint.	268,600	463,716	427,941
149	Community Dev - Northern Region	213,209	201,980	201,163
150	Public Works-Admin	192,525	197,571	212,046
151	Maintenance	1,857,887	2,076,958	2,126,086
155	Operations	82,443	71,447	229,730
158	Community Cleanup	6,571	50,000	100,000
181	Project Management	830,391	1,067,680	1,144,652
182	Pre-Design & Engineering	1,018,696	1,366,984	1,405,614
300	Emergency Services Admin	1,039,700	1,169,221	1,166,947
330	Rescue Units	704,598	1,209,291	1,281,464
334	Ambulance Operations	11,108,075	12,664,460	13,312,251
351	Emergency Services Station 51	66,712	104,467	110,361
360	Local Emer. Pl. Board	1,655	-	-

**Fund 100 - Areawide
Expenditure Detail**

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
380	Emergency Management	125,746	334,913	631,432
604	Labor Relations Board	-	5,550	5,550
609	Board Of Adjmt. & Appeals	2,614	8,400	8,400
612	Office of Administrative Hearing	8,489	28,700	34,900
	Total Expenditures	\$165,791,716	\$215,788,717	\$164,935,970

Department of Information Technology

Areawide



Notes:

- 1) FTE – Full-time equipment positions currently approved within the operating budget.
- 2) Refer to the Appendix for a full of 2024 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

- Implement Vimeo
- Migration to Veeam
- Migration to Palo Alto Firewall
- Migration to SharePoint Online
- Implement new ticketing system TeamDynamix
- Implement new video management system
- Govern move to IASWorld
- Tyler Payments for eCommerce
- Utility Billing and SRT to Tyler Technologies
- Migration to PAAS for New World
- MS4 (Storm Water Management) GIS Support
- 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
- Migrate to new Web CMS and offsite hosted web presence
- .GOV migration
- Parcel viewer rebuild
- GIS System upgrade
- Exchange email to cloud
- myProperty website improvements
- Enhanced cyber security
- Annual cybersecurity policy review and updates
- Utilization of zero-trust model where possible
- Implementation of Privileged Access Management (PAM) tool
- Automated ongoing Pen-testing
- Ongoing security program development

Accomplishments

- Facilities moved to Cartegraph
- Problem reporter improvements
- Aerial Imagery / Oblique / LiDAR
- eCommerce Improvements
- Ice Rink scheduling software
- Rec Services payment Kiosk
- DSJ Security Cameras
- DSJ Public Address system
- Exchange Online Migration
- Solid Waste Hubsite
- Port Hubsite
- GIS Parcel Fabric
- Solid State Storage

- Intrado e911 implementation
- Content Manager upgrade to 10.1
- Early Voter DB SQL integration
- Core Switch replacements
- Centralized logging
- Cloud Access Security
- 102 workstation replacements
- Cybersecurity Resiliency Review with CISA
- Horizon3.ai Automated Pen-testing POV
- Cloud Access Security Broker (CASB) Implementation Review
- QRadar Security Information and Event Management (SIEM) implementation and tuning
- Pressure and Gap Analysis for Cybersecurity Program
- Developed Information Security Policy
- Implemented PhishER
- HR/PR process improvements

Information Technology Performance Measures						
Measure	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target	FY2025 Target
Input	Total Service Desk Tickets Created	8,874	9,500	9,500	9,743	11,000
	GIS Tickets	332	335	335	554	600
	Projects Started	21	20	20	21	10
	Mobile Devices (iPhone, iPad) Costs	\$130,600	\$135,500	\$135,500	\$147,000	\$150,600
	MTA Phones Costs	\$77,000	\$84,000	\$84,000	\$88,000	\$88,000
	Communications Network Costs	\$127,500	\$95,000	\$95,000	\$125,000	\$178,000
	Software Costs	\$991,805	\$1,271,808	\$1,271,808	\$1,428,300	\$1,898,004
	Infrastructure Costs	\$162,905	\$25,000	\$25,000	\$25,000	\$225,000
Efficiency	Number of Days with Created Ticket	293	292	292	292	292
	Average New Tickets Per Day	30.29	32.53	32.53	31.07	38.00
	Average Open Tickets	302	315	315	354	300
	Percentage Increase Per Year	11%	7%	7%	11%	
Output	Life Cycle Replacement - Workstation	171	103	103	114	170
	Number of Mobile Phones	227	230	230	241	215
	Number of Mobile Devices	336	375	375	428	430
	Number of Physical Servers	18	21	21	18	17
	Number of Virtual Servers	145	160	160	160	155
	Number of Network Devices	218	225	225	211	225
	Web Map Apps (Public)				91	110
	Web Maps (Public)				152	172
	ArcGIS Survey123 (Public)				28	35
	Hub Sites (Public)				19	30
	Future Services (Public)				226	245
	ESRI Dashboards (Public)				38	45
	Cybersecurity Maturity Rating				2.70	3.20
	Phish Prone Percentage				4.20%	3.50%
	eCommerce Transactions	7,747	8,522	11,449	12,132	13,100
	eCommerce Revenue	\$583,485	\$641,834	\$855,531	\$993,132	\$1,074,000
	GIS Apps and Maps Usage					
	Parcel Viewer Usage	622/day	625/day	625/day	642/day	750/day
	Open Data Site		124/day	124/day	325/day	300/day
	Find My School Usage	28/day	35/day	35/day	30/day	35/day

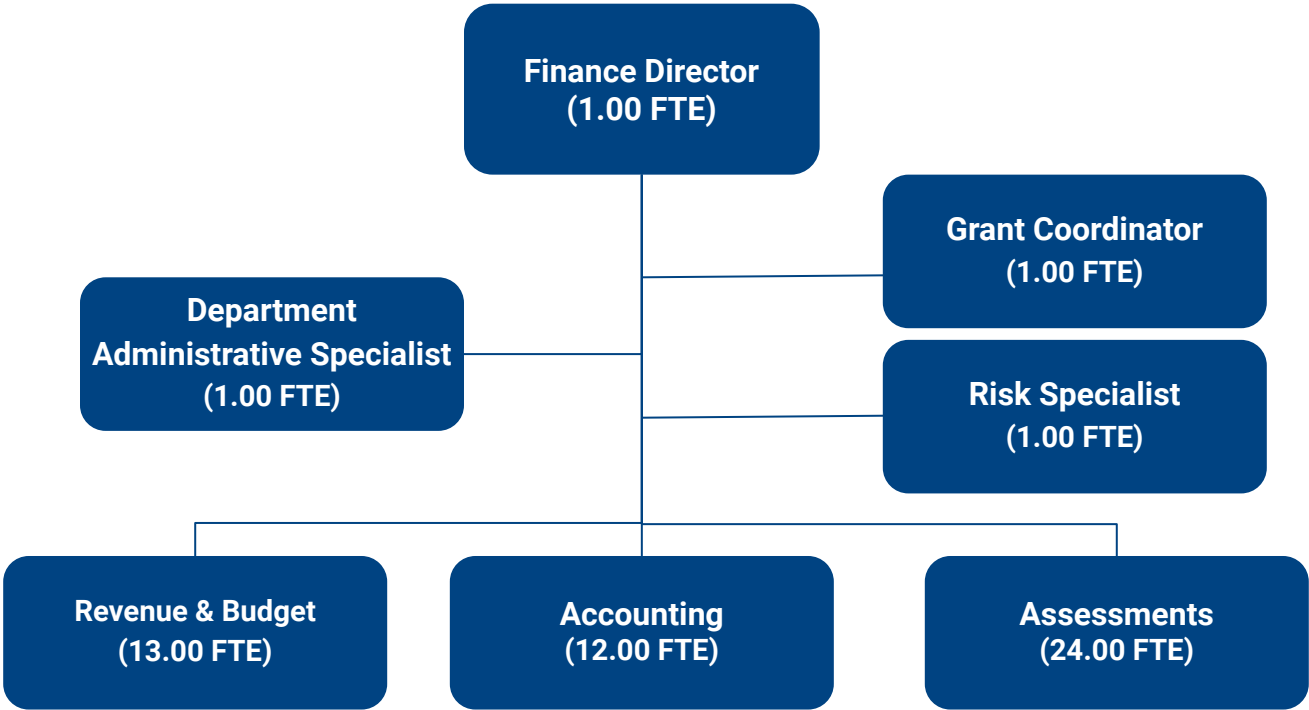
FY2024 Information Technology Approved Expenditures by Division

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
116	Geographic Info Systems	\$962,334	\$1,091,484	\$1,182,430	8.33%
117	IT Administration	500,444	1,049,467	807,331	-23.07%
121	Office of Information Technology	1,795,974	1,437,283	1,853,206	28.94%
122	Maintenance & Licensing	2,327,777	2,802,845	3,073,421	9.65%
Department Total		\$5,586,530	\$6,381,079	\$6,916,388	8.39%

FY2024 Information Technology Approved Expenditures by Type

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
411	Salaries & Wages	\$1,914,377	\$2,205,374	\$2,324,159	5.39%
412	Benefits	1,177,565	1,201,536	1,428,988	18.93%
413	Expenses Within Borough	-	1,200	1,200	0.00%
414	Expenses Outside Of Boro	4,420	15,728	1,200	-92.37%
421	Communications	381,855	396,075	466,901	17.88%
422	Advertising	608	855	1,500	75.44%
423	Printing	-	-	5,000	
426	Professional Charges	1,178,151	1,448,711	1,900,924	31.21%
428	Maintenance Services	29,077	56,510	56,866	0.63%
429	Other Contractual	676,024	760,441	615,300	-19.09%
430	Office Supplies	4,029	6,800	7,300	7.35%
433	Misc Supplies	5,787	12,350	10,450	-15.38%
434	Equipment Under \$25,000	214,636	275,499	96,600	-64.94%
Department Total		\$5,586,530	\$6,381,079	\$6,916,388	8.39%

Department of Finance



- Notes:
- 1) Director of Finance, Department Admin Specialist, Grants Coordinator and Risk Specialist are within the Finance Administration division.
 - 2) Full-time Equivalent (FTE).
 - 3) Refer to the Appendix for a full listing of 2024 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
- Secure and implement Amplifund for the tracking and management of all incoming and outgoing grants
- Train applicants and evaluators to use Amplifund
- Annual State Assessment Review
- Reduce commercial insurance premiums in a hardened market
- Develop formal budget monitoring procedures and implement with borough staff
- Begin conversion and implementation of new CAMA, Billing and receipting software
- Build & Promote "See It Say It" Risk & Safety Culture
- Form Risk Management Committee
- Reduce Property Damage & Bodily Injury Claims by 50%
- Create an automated AP signature workflow in Content Manager for easier tracking of signatures and invoices to be paid
- Scan all terminated employee files into Content Manager
- Continue to modernize insurance language for standard contracts and agreements
- Review and adjust residential models within the CAMA system
- Complete the Land Modeling project
- Complete implementation of assessment mobile technology
- Continue with land modeling and sure up land values
- Fill vacant positions in the Department
- Continue to restructure of divisions for better workflow
- Work with other departments to standardize common processes and avoid duplication of work
- Complete the Grant Application and Management Process and distribute to borough staff
- Complete the one note documentation on borough involvement with all Decennial Census operations, and processes for State Redistricting and Borough Reapportionment.
- Update Legislation training with new format IM and provide training to borough staff

- Document process for Opioid Settlement funding, receipt and distribution.
- Establish and implement New Population Estimate methods for borough use.
-

Accomplishments

- Annual Financial Audit completed with no findings
- Received GFOA Distinguished Budget Presentation Award,
- Award for Excellence in Financial Reporting & Popular Annual
- Financial Reporting Award
- Successful commercial insurance renewal in a hardened market
- Effectively continue to manage all aspects of ARP spending
- Successfully completed the State Redistricting and Borough
- Reapportionment process
- Issued 50 grant agreements totaling \$5,198,276.60
- Drafted 45 Informational Memorandums with associated Ordinances, and Resolutions
- Developed updated legislation training; provided training and reviewed and provided edits on legislation for multiple borough departments.
- Implemented Gravity Software to improve ACFR, Budget and overall financial transparency
- Successful annual review by State Assessors Office
- Added 632 new homes, 68 multifamily and 25 commercial structures to the assessment roll
- Assessment notices went out on time
- Assessment clerical staff managed increases in acquisition questionnaires, deed transfers, acreage adjustments to new parcels
- Improved Insurance Language in Contracts & Agreements Borough Wide.
- Created a new AP process in Content Manager.
- Payroll has worked with HR to utilize more electronic processes within our ERP system
- Completed the distribution of Pre 2017 Community Assistance Program funding resulting is ALL pre FY2023 funding being fully expended
- Completed the distribution of Pre 2017 Community Assistance Program funding resulting is ALL pre FY2023 funding being fully expended

Finance Performance Measures							
	Measure	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target	FY2025 Target
Input	Assessment notices mailed	73,668	74,083	74,882	75,623	74,500	74,500
	New structures added to tax roll	796	830	840	781	800	900
Output	Business license renewals	2,167	3,273	2,912	2,200	2,200	2,200
	New business licenses issued	1,861	2,697	2,400	1,850	1,850	1,850
	Value added to tax rolls (\$ in thousands)	\$189,974	\$245,398	\$193,777	\$203,214	\$183,726	\$183,726
	GFOA Certificate of Achievement for Excellence in Financial Accounting	Yes	Yes	Yes	Yes	Yes	Yes
Outcome	GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes	Yes
	GFOA PAFR Award	Yes	Yes	Yes	Yes	Yes	Yes

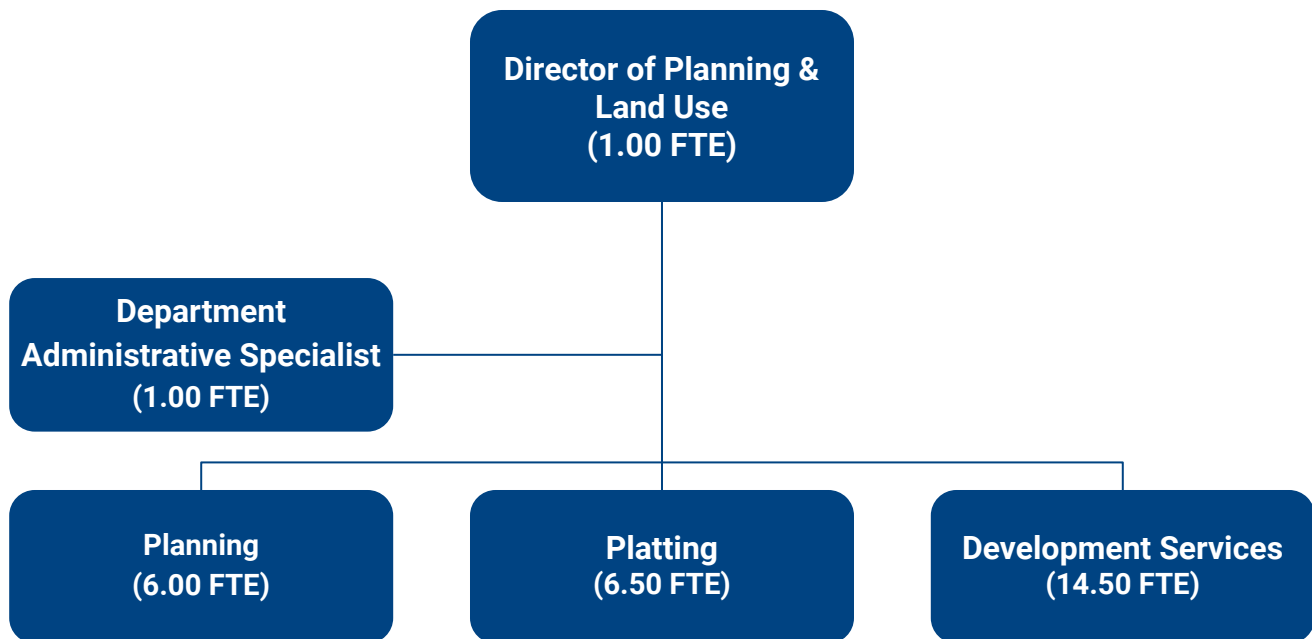
FY2024 Finance Approved Expenditures by Division

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
113	Common Contractual	\$1,343,706	\$1,781,438	\$1,740,209	-2.31%
119	Revenue & Budget	1,558,616	1,680,899	1,746,062	3.88%
120	Admin-Finance	798,114	675,398	843,727	24.92%
125	Accounting	1,431,486	1,477,006	1,539,961	4.26%
140	Assessment	2,726,433	3,104,833	3,223,925	3.84%
Department Total		\$7,858,355	\$8,719,574	\$9,093,884	4.29%

FY2024 Finance Approved Expenditures by Type

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
411	Salaries & Wages	\$3,403,367	\$3,791,824	\$4,031,751	6.33%
412	Benefits	2,624,626	2,532,926	2,783,574	9.90%
413	Expenses Within Borough	305	8,288	8,150	-1.67%
414	Expenses Outside Of Boro	7,507	18,751	12,400	-33.87%
421	Communications	122,581	182,147	169,747	-6.81%
422	Advertising	123,934	115,183	138,500	20.24%
423	Printing	24,480	51,771	40,000	-22.74%
424	Utilities-Building Oprtns	272,459	328,930	328,950	0.01%
425	Rental/Lease	46,660	93,148	95,200	2.20%
426	Professional Charges	247,742	459,697	402,900	-12.36%
427	Insurance & Bond	507,303	625,030	681,262	9.00%
428	Maintenance Services	83,217	123,287	99,800	-19.05%
429	Other Contractual	207,891	211,377	199,500	-5.62%
430	Office Supplies	25,274	36,788	36,200	-1.60%
431	Maintenance Supplies	2,174	5,554	6,500	17.03%
433	Misc Supplies	12,531	28,818	25,450	-11.69%
434	Equipment Under \$25,000	7,627	106,055	34,000	-67.94%
451	Equipment Over \$25,000	50,770	-	-	
453	Miscellaneous	87,907	-	-	
Department Total		\$7,858,355	\$8,719,574	\$9,093,884	4.29%

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 2024 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

- Historic Preservation Plan Phase II completed
- Urbanized Area Corridor Studies completed
- Initiate MSB Borough-Wide Comp Plan update
- Submit Pre-MS4 Stormwater Management Plan and Permit Application
- Bike and Pedestrian Plan completed
- Public Transit Development Plan Initiated
- Public Facilities Plan Initiated
- MPO Formation by the Governor
- Core Area Comp Plan Boundary Amendment
- Stormwater Management Program implemented
- Long-Range Transportation Plan Update initiated
- Form a Public Transit Advisory Board
- Continue MSB Code updates
- Streamline processes for on-line permits
- Drone use – to provide enhanced imagery for CUPs
- Higher level of knowledge and customer service through education/training
- Migrate Platting to new platform
- Finalize Permit migration to new platform
- 2024 Board of Fish FWC participation and advocacy
- Community Cleanup Policy
- Draft Policy regarding noise reading/enforcement
- Streamline business license processes.
- Reduce historic permits (backlogged since the introduction of legislation)
- Move "wall files" into Content Manager

Accomplishments

- PFD Garnishments
- Online utility permitting
- Subdivision construction manual update
- MatSu Valley Planning for Transportation (MVP) Operating Agreement, Bylaws, and Boundary draft documents completed
- Arctic Winter Games Development - hired 15 staff and seated 15 board members and have raised 50% of \$7.5 million dollar budget -one year out planning
- 25 Safe Routes To Schools mapped
- Coordination of School Site Selection for three schools
- Transportation Infrastructure Project Scoring Criteria
- C-PACE program established
- Capital Improvement Plan Redevelopment
- Beverly Lake, Lake Management Plan approved
- Land Use Mapper showing land use regulations
- Air Quality Alert Automation
- Coordinated Human Services Transportation Plan 2023-2028 Update draft complete Public Hearings are set for July 2023
- MSB Bike and Pedestrian Plan draft complete. Public Hearing set for July 2023
- Planning Website Update
- MS4 educational program, 5-year MS4 work plan, MS4 program annual budget
- Transit Development Plan Scope Development for urban transit funding and project initiated
- Subdivision Construction Manual Update
- Code Changes
 - Updated Title 43 Subdivisions

Planning Performance Measures						
Measure	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target	FY2025 Target
Input Comprehensive and special land use district plans in process	1	1	2	9	10	7

Efficiency	Code Compliance						
	Code violation complaints received	270	270	259	321	350	350
Output	Surveying and right-of-way						
	Utility permits issued	418	418	592	403	450	450
	Driveway permits issued	582	582	1,460	285	1,500	1,600
	Construction permits issued	42	42	19	23	40	40
	Encroachment permits issued	13	13	6	19	15	15
Outcome							
	Platting actions	149	149	125	175	150	150

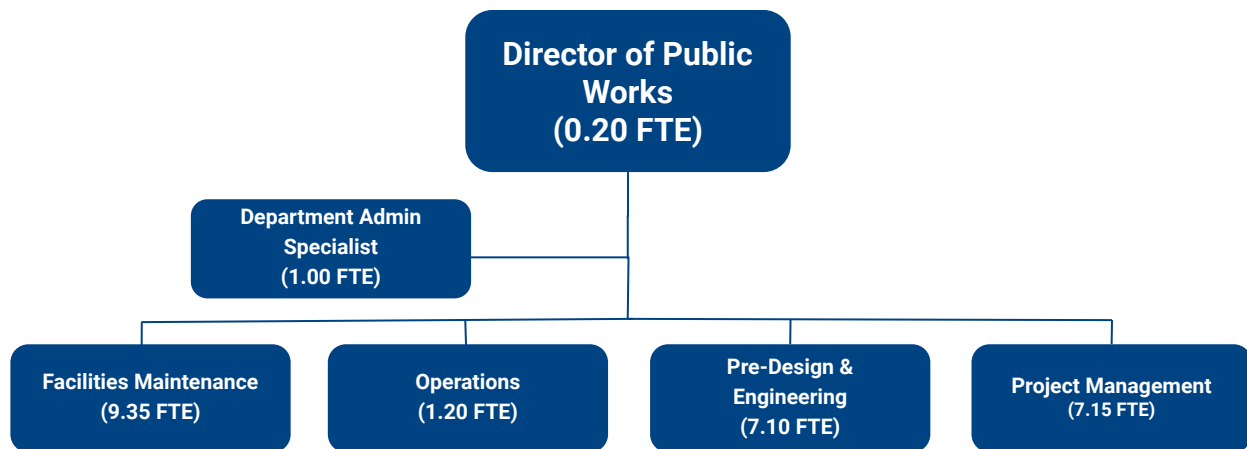
FY2024 Planning Approved Expenditures by Division

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
130	Planning	\$674,296	\$783,376	\$1,043,533	33.21%
131	Platting	722,888	787,370	861,692	9.44%
133	Planning-Admin	434,547	478,008	468,774	-1.93%
139	Development Services	2,059,612	1,984,800	2,091,507	5.38%
Department Total		\$3,891,342	\$4,033,554	\$4,465,506	10.71%

FY2024 Planning Approved Expenditures by Type

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
411	Salaries & Wages	\$2,188,079	\$2,379,908	\$2,487,983	4.54%
412	Benefits	1,592,693	1,423,096	1,613,465	13.38%
413	Expenses Within Borough	19,895	50,250	32,000	-36.32%
414	Expenses Outside Of Boro	4,573	16,611	15,558	-6.34%
421	Communications	13,319	19,150	24,300	26.89%
422	Advertising	1,422	3,524	11,000	212.15%
423	Printing	978	3,100	1,950	-37.10%
424	Utilities-Building Oprtns	140	-	-	
426	Professional Charges	16,955	28,405	34,850	22.69%
427	Insurance & Bond	9,309	10,000	-	-100.00%
428	Maintenance Services	1,995	3,750	3,900	4.00%
429	Other Contractual	9,637	39,410	195,000	394.80%
430	Office Supplies	4,055	7,200	9,000	25.00%
431	Maintenance Supplies	338	915	1,200	31.15%
433	Misc Supplies	12,469	16,800	17,300	2.98%
434	Equipment Under \$25,000	15,484	31,435	18,000	-42.74%
Department Total		\$3,891,342	\$4,033,554	\$4,465,506	10.71%

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 2024 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
- Complete DSJ gym repair project
- Initiate DSJ deferred maintenance projects – Restrooms, Attic Insulation, Seismic Resiliency
- All contractors will be using the Problem Reporter application
- 2021 Transportation Infrastructure Program
 - Continue design on all projects
 - Award and start construction on six projects in 2023
 - Caswell Lakes Paving
 - Hidden Hills Road Reconstruction
 - Trunk-Stringfield Connector (Katherine Dr.)
 - MSBSD Safe Routes to Schools Projects
 - Cheri Lake Dr/King Arthur Dr./Karen St.
- 2023 Transportation Infrastructure Program
 - Develop project list for Assembly approval to include on November 2023 voting ballot
- Complete a Public Works Department Design and Construction Manual
- Continue effective planning and execution of Fish Passage Improvement Program
- Road Service Area projects
 - Complete 20 improvement projects
 - Initiate design and continue planning for all RIP list projects
- 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 at Central Landfill
- Complete new entrance road construction to Landfill
- Implement Leachate recirculation to reduce volume by 50 to 90%
- Design and build new tipping floor at Landfill
- Design and build a system to eradicate leachate
- Increase area in Cell 4, adding three years of life, reducing future CIP needs by \$300,000 annually
- Begin Tire and Brush Shredding Program diverting material from the waste stream
- Develop a new water well and pumping station to supply water for landfill use
- Review ticketing system with updated features to expedite customers through the landfill

Accomplishments

- 564 facilities scheduled services; 662 facilities unscheduled repairs
- Problem reporter started June 1, 2021 - 649 requests in less than 9 months
- Completed construction approval of 26 subdivisions encompassing 9.4 miles of new roads
- Progressed design and bid packages for all 2021 Transportation Infrastructure Package projects
- Certified 7.9 miles of roads constructed in 23 subdivisions, 5.8 miles paved and 2.1 miles gravel
- Sign policies created: 3
- Speed Feedback Radar Sign locations deployed: 12 (2 each on 6 roads)
- Subdivision pre-app comments: 180
- Subdivision preliminary plat comments: 111
- Completed Port MacKenzie Projects
 - Earthquake Repairs – Dock area, Lu Young Rd., Don Young Rd.
- Completed Houston High School construction
- Reduced Central Landfill water sampling frequency requirements – saving \$62,000 annually beginning in FY23
- Managed landfill budget with less than 2% increase over FY23 excluding the compaction contract renewal
- Hauled 4,636,522 gallons of leachate in 2022 saving \$185,461
- 91,000 tons of waste collected or 18% increase over last year

- Served over 219,835 customers
- Collected and Diverted 2059 tons of brush at no charge from Central Landfill, Big Lake, Talkeetna, and Willow
- Collected 297,563 pounds of Household Hazardous Waste (HHW)
- Recycling initiatives diverted 6,483 tons from the landfill (includes brush, recyclables, cardboard, and scrap metal)
- Community Clean up
 - Collected from 62 sites
 - 174 tons of material
 - Removed 160 vehicles from the right of way
- Applied for \$3.5 mil composting grant to start a composting program

Public Works Performance Measures							
Measure		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target	FY2025 Target
Input	Annual Cost RSA Maintenance Contracts	5,771,547	6,092,495	5,574,493	7,120,609	7,619,052	8,152,386
	Cost of all facility work orders	205,644	205,644	279,097	711,554	997,653	1,423,651
	Labor Hours (Central Landfill)	34,032	34,032	36,818	37,500	39,500	39,500
	Labor Hours (Transfer Stations)	20,429	20,429	16,413	19,200	19,000	19,000
	Compaction Costs	1,337,134	1,337,134	1,181,555	1,544,000	2,600,000	2,600,000
	Hauling Costs	396,514	396,514	430,466	313,086	320,913	328,936
	Number of Illegal Dumpsites Cleaned Up	70	70	55	80	75	90
	Efficiency	Citizen requests for road repairs requiring action	163	163	273	503	900
Road Maintenance Contract Cost per Mile		5,702	5,702	5,603	7,044	7,538	8,066
Facility Repair / Maintenance Work Order Average Cost		125	125	129	650	1,800	2,550
Disposal Cost per Illegal Dump		36	36	61	47	52	60
Household Hazardous Waste Disposal Cost Per Pound		0.12	0.12	0.11	0.20	0.25	0.35
Output		Maintained Road Service Area Miles	1,106	1,106	1,116	1,151	1,165
	Road Service Areas Pavement Repairs / Potholes patched	66	66	177	393	600	800
	Road Service Areas Sign Replacements	72	72	113	115	150	175
	Road Service Areas Flooding / Culverts frozen or plugged	61	80	384	169	200	250
	Road Service Areas Downed Tree Removal	25	62	42	55	60	70
	Facility Maintenance Work Orders / Repairs	1,141	1,475	1,361	1,095	1,400	1,400
	Facilities Preventative Maintenance Activities Performed	508	695	741	549	700	700
	Central Landfill Customers Served	128,602	133,647	136,115	139,788	143,000	145,000
	Big Lake Transfer Station Customers Served	35,879	34,588	35,853	36,750	38,500	38,500
	Butte Transfer Station Customers Served	9,568	8,193	7,923	7,190	7,200	7,200
	Sutton Transfer Station Customers Served	5,077	4,458	4,559	4,304	4,500	4,500
	Talkeetna Transfer Station Customers Served	15,065	14,741	15,835	15,950	16,250	16,250
	Willow Transfer Station Customers Served	13,018	12,575	13,078	14,818	15,200	15,500
	Remote Transfer Sites Customers Served (does not include free sites)	1,085	1,436	2,023	1,035	1,500	1,500
	Number of Solid Waste Community Clean-ups Organized	60	72	33	62	65	70
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in tons)	28	36	28	72	80	85
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in cubic yards)	129	109	112	65	75	60
	Refuse Cleaned Up from Illegal Dumpsites (in tons)	19	25	17	29	25	30

Output	Municipal Solid Waste Commercial received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	46,288	46,156	49,640	53,347	54,500	57,000
	Construction & Demolition Material received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	11,747	12,197	14,651	21,178	23,000	25,000
	Waste Hauled from Transfer Stations/Sites to Central Landfill (in tons)	6,750	6,074	6,415	6,336	6,500	7,000
	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	8,954	9,500	9,500
Outcome	Miles Paved Road Added	11.68	12.58	3.07	7.24	8	8
	Thank you calls to hotline	93	231	132	150	100	0
	Composting Class Graduates from Solid Waste Community Programs	116	41	48	65	70	80
	Reuse Distributed (in gallons) from Solid Waste Community Programs	3,815	2,744	3,561	4,368	5,000	5,500
	Annual Landfill Coupons Redeemed	8,828	8,600	8,347	7,105	9,500	9,500
	Annual Landfill Coupon Savings for Residents	\$63,337	\$66,431	\$64,098	56,840	142,500	142,500
	Recycling Material Collected at Transfer Stations, Central Landfill and MSB Schools (in tons)	109	166	228	223	240	250
	VCRS Recycling Collected (in tons)	1,857	1,908	2,124	2,295	2,550	2,850
	Brush/Grass Diverted from Landfill (in tons)	492	1,557	2,298	2,059	2,800	3,500
	Scrap Metal Diverted from Landfill (in tons)	1,743	1,863	2,296	2,820	3,200	3,500
	Motor Oil, Antifreeze, and Cooking Oil Diverted from Landfill/Shipped (in gallons)	37,937	41,874	46,471	39,613	45,000	49,000
	Leachate Diverted from Landfill/Shipped (in gallons)	2,933,953	3,508,789	2,442,453	4,636,522	5,200,000	5,500,000
	Household Hazardous Waste (HHW) Diverted from Landfill/Shipped (in pounds)	36,078	43,610	320,800	297,563	325,000	375,000

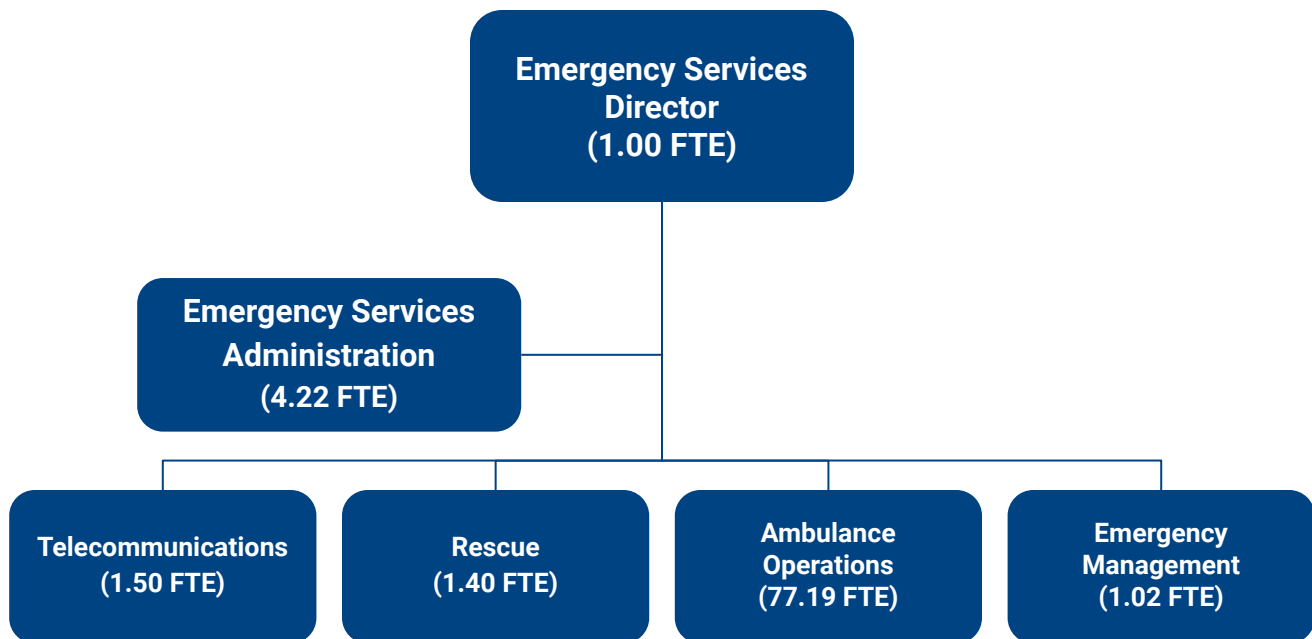
FY2024 Public Works Approved Expenditure by Division

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
150	Public Works-Admin	\$192,525	\$197,571	\$212,046	7.33%
151	Maintenance	1,857,887	2,076,958	2,126,086	2.37%
155	Operations	82,443	71,447	229,730	221.54%
158	Community Cleanup	6,571	50,000	100,000	100.00%
Department Total		\$2,139,425	\$2,395,976	\$2,667,862	11.35%

FY2024 Public Works Approved Expenditures by Type

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
411	Salaries & Wages	\$979,147	\$1,007,852	\$1,173,841	16.47%
412	Benefits	594,419	620,524	694,361	11.90%
414	Expenses Outside Of Boro	-	-	2,900	
421	Communications	2,933	4,030	3,950	-1.99%
422	Advertising	359	-	400	
423	Printing	120	424	600	41.51%
424	Utilities-Building Oprtns	3,336	3,800	3,600	-5.26%
425	Rental/Lease	1,750	4,000	4,000	0.00%
426	Professional Charges	9,044	28,291	12,600	-55.46%
428	Maintenance Services	186,208	195,770	214,000	9.31%
429	Other Contractual	15,315	57,073	114,200	100.09%
430	Office Supplies	1,630	3,550	1,800	-49.30%
431	Maintenance Supplies	188,417	266,604	236,050	-11.46%
432	Fuel/Oil-Vehicle Use	136,303	167,625	184,000	9.77%
433	Misc Supplies	13,349	23,023	15,560	-32.42%
434	Equipment Under \$25,000	7,094	13,410	6,000	-55.26%
Department Total		\$2,139,425	\$2,395,976	\$2,667,862	11.35%

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 2024 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 DES facilities to add include living quarters to better support responders and improve response times. Focus on 3-9, 12-1 and 5-2 replacement.
- Continue modernization or replacement of antiquated equipment and apparatus. Focus on apparatus over 30 years old and upgrading current off-road rescue equipment.
- Aggressive recruitment and retention of both on-call and full time responders to maintain and increase available staffing. Continue and plan to expand the Youth FF Program in partnership with the MSD.
- Improve and standardize technical rescue response capabilities through specialized training and securing the necessary equipment.
- Improve self-sufficiency and resiliency through times of disaster through training with the EOC and securing needed resources.
- Addition of new positions to improve emergency response and delivery to include a Fire Chief for the Talkeetna FSA and six Firefighter positions for the Central Mat-Su Fire department.

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 a 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
- Complete installation of Montana Mountain Tower
- Grubstake generator replacement
- Grubstake permanent power
- Installation of Northern Tower
- Call center staff to be identified and trained
- 2023 Preparedness Expo
- Community Ready booklet printed and distributed

Accomplishments

Fire/Rescue

- Fire / Rescue responded to over 4063 calls in 2022 representing an increase of roughly 7%.
- Consistent fire and rescue responses without interruption through two significant weather events that struck the Mat Su Borough.
- Supported Public Fire Safety through programs that installed smoke detectors, CO detectors, address signs and performed Fire Wise assessments to residents. This assisted in decreasing the number of fire related deaths from the previous year by 40%.
- Continued development and implementation of standardized operating guidelines to improve interoperability and ensure consistent responses to incidents.
- Modernization of our fire apparatus fleet by purchasing and placing in service multiple new replacement apparatus. Focusing on vehicles over 30 years old.
- Improved emergency response and support with the addition of new positions including a full time Fire Chief in Butte, a Fire Service Area Assistant in Willow-Caswell, and the Rescue Operations Chief.
- Distribution of new equipment and training to improve responses to special technical rescue calls across the MSB.

EMS

- 100% of the department achieved National Registry certification.
- Successful recruitment and retention have been successful, almost 100% staffed.
- Addition of a Logistics Officer to oversee purchasing and streamline supply processes.
- Involved in preliminary planning for response to the Arctic Winter Games.
- Progress on implementing a data-tracking program for QA/QI measures.
- Progress on formal Field Training Officer (FTO) training.

- Development of location-based dispatching processes in collaboration with Mat-com.
- American Heart Association recognized MSRMC and MSB EMS at their international conference for outstanding collaboration.
 - Together we were able to reduce STEMI (heart attack) activation by 30%, resulting in a dramatic improvement in cardiac care for the residents and visitors to MSB.
- Trauma Activation Guidelines updated and released.
- Ongoing progress with station projects.
 - Station 3-9 design
 - Station 7-9 renovation
- Assist Fire/Rescue in improving medical first response.
 - Instruct ETT programs.
 - Develop medical first response bags.

Emergency Management

- Conducted 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
- Radio reprogramming and renaming of assets
- EM Staff delivering CERT classes to community
- COOP planning and updates
- Successful 2022 Preparedness Expo delivered in person

Emergency Services / Fire Service Performance Measures						
Measure		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target
Efficiency	EMS					
	Tempo (calls per day)	27	30	30	32	34
	Total Calls	9,890	11,090	11,090	10,750	11,141
	Total transports	6,051	6,659	6,659	6,581	6,791
Outcome	Fire Measures					
	Fire	553	575	575	610	645
	Over Pressure	9	6	6	8	5
	Rescue & EMS	1,271	1,911	1,911	1,665	1,765
	Hazard	222	191	191	216	266
	Service	202	177	177	217	276
	Good Intent	772	719	719	810	860
	False Alarm	284	252	252	266	306
	Natural Disaster	2	7	7	6	6
	Special	1	5	5	2	2
	Total	3,316	3,843	3,843	3,800	4,131

* Performance measures are expressed in calendar year

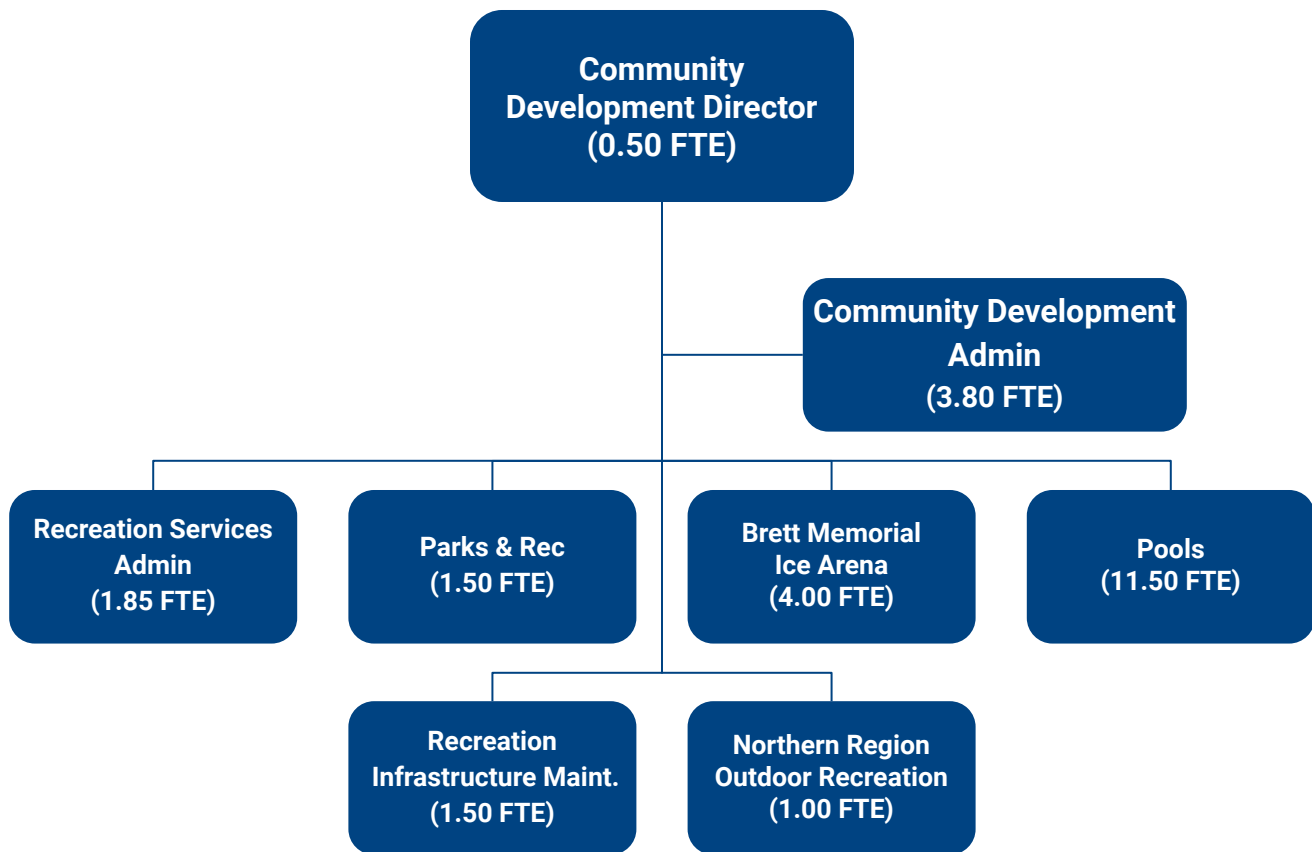
FY2024 Emergency Services Approved Expenditures by Division

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
126	Telecommunication Network	\$1,042,901	\$1,414,725	\$1,353,691	-4.31%
300	Emergency Services Admin	1,039,700	1,169,221	1,166,947	-0.19%
330	Rescue Units	704,598	1,209,291	1,281,464	5.97%
334	Ambulance Operations	11,108,075	12,664,460	13,312,251	5.12%
351	Emergency Services Station 51	66,712	104,467	110,361	5.64%
360	Local Emer. Pl. Board	1,655	-	-	
380	Emergency Management	125,746	334,913	631,432	88.54%
Department Total		\$14,089,387	\$16,897,077	\$17,856,146	5.68%

FY2024 Emergency Services Approved Expenditures by Type

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
411	Salaries & Wages	\$6,976,590	\$8,220,602	\$8,815,156	7.23%
412	Benefits	4,421,695	5,031,619	5,342,610	6.18%
413	Expenses Within Borough	710	1,650	1,250	-24.24%
414	Expenses Outside Of Boro	1,943	28,050	22,900	-18.36%
421	Communications	73,604	118,580	96,670	-18.48%
422	Advertising	468	4,600	8,100	76.09%
423	Printing	3,910	8,833	10,300	16.61%
424	Utilities-Building Oprtns	159,282	235,122	274,604	16.79%
425	Rental/Lease	234,082	356,620	368,491	3.33%
426	Professional Charges	194,748	284,902	371,157	30.28%
427	Insurance & Bond	83,369	128,042	108,724	-15.09%
428	Maintenance Services	113,721	212,868	208,834	-1.90%
429	Other Contractual	713,537	825,543	750,668	-9.07%
430	Office Supplies	6,175	17,300	13,900	-19.65%
431	Maintenance Supplies	118,369	223,856	201,194	-10.12%
432	Fuel/Oil-Vehicle Use	226,373	265,030	263,760	-0.48%
433	Misc Supplies	600,868	641,890	691,828	7.78%
434	Equipment Under \$25,000	88,293	161,470	186,000	15.19%
451	Equipment Over \$25,000	71,652	130,500	120,000	-8.05%
Department Total		\$14,089,387	\$16,897,077	\$17,856,146	5.68%

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 2024 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 in wildfire risk reduction program
- Continue coordination with DNR on Jonesville Project
- Continue to develop new opportunities for public firewood
- Update Ag Policies
- Continue efforts to offer salvage timber sales
- Arctic Winter Games
- Continue to support efforts of Skeetawk ski hill
- Work with partners to develop recreational opportunities at GPRA
- Plan for Settlers Bay expansion
- Complete Lake Access Plan
- Pursue Port leasing opportunities
- Develop another material extraction site
- Plan
- Land Sales
- Advance Lion's Head and Pioneer Peak projects

Accomplishments

- Wildfire Mitigation-15 schools and 5 recreation sites complete
- Secured \$385,000 grant for wildfire mitigation
- Hundreds of cords of free firewood permits issued
- Meadow Lakes Gravel contract approved
- 744 acres of salvage timber harvest under contract
- Completed first solar farm lease
- Settlers Bay land acquisition
- 3,321 trail passes sold
- 16,855 Core area daily passes sold
- 2,924 Northern Region passes sold
- Lazy Mountain Trailhead renovations complete
- Alcantra field #4 renovation complete
- Trail Construction at Settlers Bay
- Electric kiosks added at Lazy Mountain and GPRA

Community Development Measures							
Measure		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target	FY2025 Target
Input	Trail Grooming Grants - Grantee in Kind Match value/\$	321,291	409,082	409,082	400,000	400,000	400,000
	Trail Care Agreements - Miles of trails maintained by volunteers	260	260	260	200	225	250
Output	Land and Resource Management Division						
	General Permits issued, includes firewood and beetle kill harvest permits	67	110	110	75	85	95
	Land Sales/Parcels Sold	37	101	101	50	50	50
	Parks, Recreation & Libraries Division						
	Annual Trail Passes Sold	2,321	3,250	3,250	3,800	4,200	4,400
	Pools						
	Total Pool Patrons	60,396	58,306	58,306	60,000	61,000	62,000
	Libraries						
	Total Library Patrons	112,213	69,000	69,000	76,000	78,000	80,000
	Brett Ice Rink						
Total Ice Rink Patrons	45,577	41,690	39,000	55,000	62,000	68,000	

* Performance measures are expressed in calendar year

FY2024 Community Development Approved Expenditures by Division

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
123	Outdoor Ice Rinks	\$161	\$1,290	\$5,920	358.91%
124	Brett Memorial Ice Arena	849,696	964,642	1,003,526	4.03%
129	Recreational Services	338,737	356,032	376,030	5.62%
136	Community Pools	1,755,083	1,876,537	2,060,406	9.80%
142	Parks & Recreation	477,269	676,421	696,387	2.95%
145	Community Develop-Admin	699,382	762,837	743,618	-2.52%
147	Recreation Infrastructure Maint.	268,600	463,716	427,941	-7.71%
149	Community Dev - Northern Region	213,209	201,980	201,163	-0.40%
Department Total		\$4,602,136	\$5,303,455	\$5,514,991	3.99%

FY2024 Community Development Approved Expenditures by Type

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved	% Change from FY23
411	Salaries & Wages	\$2,308,145	\$2,591,966	\$2,702,069	4.25%
412	Benefits	1,275,916	1,365,437	1,463,562	7.19%
413	Expenses Within Borough	981	3,400	3,450	1.47%
414	Expenses Outside Of Boro	2,090	8,062	8,300	2.95%
421	Communications	1,185	1,400	1,500	7.14%
422	Advertising	3,171	1,113	4,000	259.39%
423	Printing	4,758	11,732	11,900	1.43%
424	Utilities-Building Oprtns	519,506	564,524	603,650	6.93%
425	Rental/Lease	6,547	9,123	17,000	86.34%
426	Professional Charges	38,136	50,531	43,690	-13.54%
428	Maintenance Services	70,149	100,960	115,685	14.58%
429	Other Contractual	98,907	173,984	189,445	8.89%
430	Office Supplies	5,294	5,245	7,700	46.81%
431	Maintenance Supplies	103,083	159,328	149,825	-5.96%
432	Fuel/Oil-Vehicle Use	7,716	4,600	10,245	122.72%
433	Misc Supplies	49,661	73,343	68,570	-6.51%
434	Equipment Under \$25,000	98,271	96,940	62,400	-35.63%
451	Equipment Over \$25,000	8,619	81,767	40,000	-51.08%
456	Small Bldg Const/Imprv	-	-	12,000	
Department Total		\$4,602,136	\$5,303,455	\$5,514,991	3.99%





NON-AREAWIDE SERVICES

135	Reconciliation of Fund Balance
136	Revenue Summary
137	Revenue & Expenditure Detail
139	Revenue Commentary



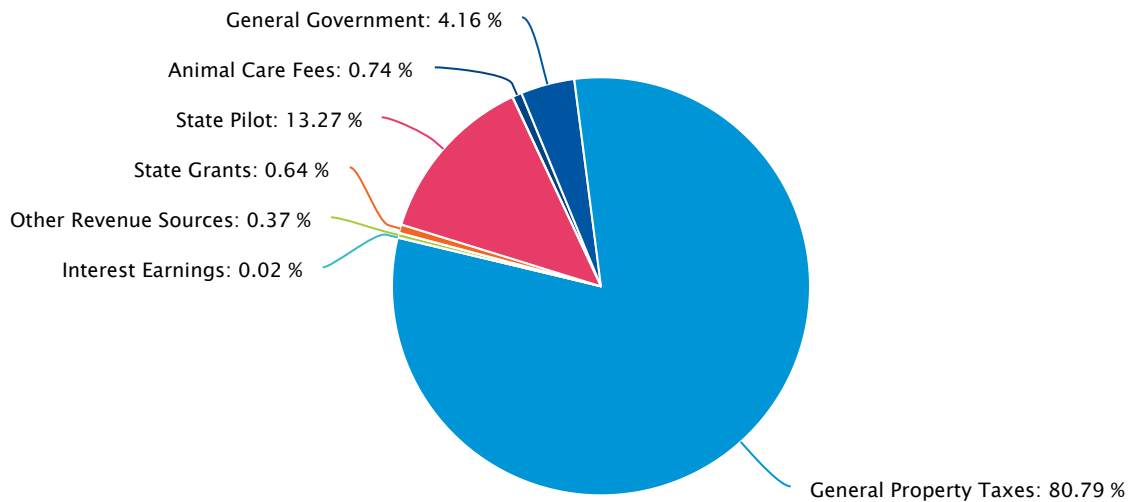
**Fund 200 - Non-Areawide
Reconciliation of Fund Balance**

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	5,013,657	5,062,500	5,427,531
Total Expenditures	5,180,627	5,750,414	6,010,207
Audited fund balance 6/30/2022			\$2,184,422
Estimated revenues 2022-2023 fiscal year	\$5,062,500		
Estimated expenditures 2022-2023 fiscal year	<u>(5,750,414)</u>		
Estimated FY2022 adjustment to fund balance		(687,914)	
Estimated fund balance 6/30/2023			1,496,508
Fiscal Year 2024 operations:			
Estimated revenues 2023-2024 fiscal year	5,427,531		
Estimated expenditures 2023-2024 fiscal year	(5,029,794)		
Transfers out:			
Areawide	(180,413)		
Capital	<u>(800,000)</u>		
Estimated FY2024 adjustment to fund balance		(582,676)	
Estimated fund balance 6/30/2024			913,832
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 6/30/2024			<u><u>\$343,832</u></u>

**Fund 200 - Non-Areawide
Revenue Summary**

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Animal Care Fees	\$44,604	\$40,000	\$40,000
General Government	231,295	215,100	226,000
General Property Taxes	3,848,422	4,031,400	4,384,900
Interest Earnings	5,365	1,000	1,000
Other Revenue Sources	39,064	20,000	20,000
Other State Revenue	175,714	-	-
State Grants	35,000	35,000	35,000
State Pilot	634,188	720,000	720,000
Transfer From Other Funds	5	-	631
Total Revenues	\$5,013,657	\$5,062,500	\$5,427,531

**Total Revenue by Classification
Approved 2023-2024**



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

Revenue Detail

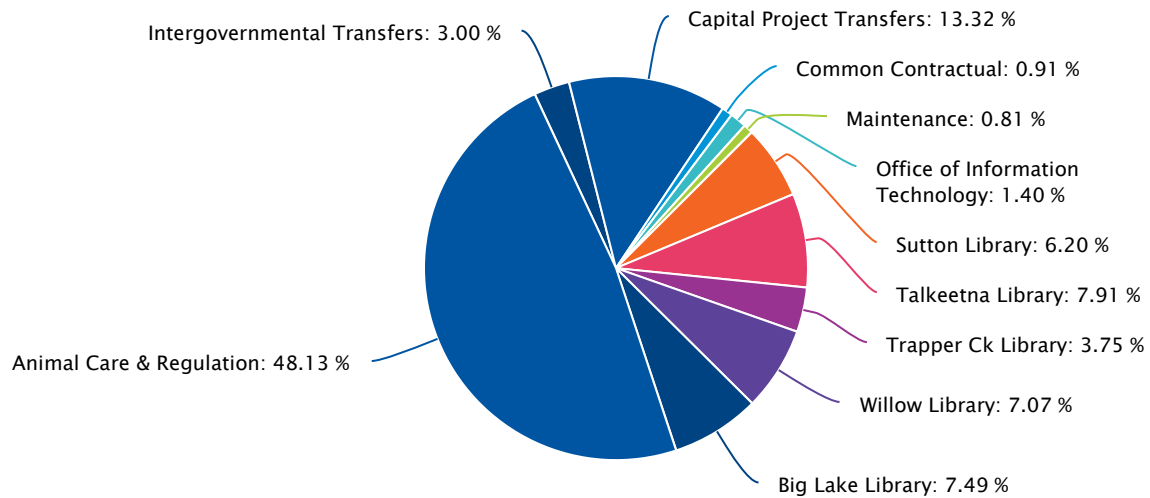
Account	Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
General Property Taxes				
311.100	Real Property	\$3,684,321	\$3,871,000	\$4,225,200
311.102	Real Property-Delinquent	109,443	115,000	115,000
311.200	Personal Property	6,166	5,400	4,700
311.202	Personal Property-Delinq	0.02	-	-
311.400	Penalty & Interest	48,492	40,000	40,000
	Total 311	3,848,422	4,031,400	4,384,900
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	634,188	720,000	720,000
	Total 336	634,188	720,000	720,000
Other State Revenue				
337.800	State PERS Relief	175,714	-	-
	Total 337	175,714	-	-
General Government				
341.900	Miscellaneous Fees	-	100	-
341.935	Library Fees & Fines	17,693	15,000	16,000
341.960	Animal Care Fees & Fines	213,602	200,000	210,000
	Total 341	231,295	215,100	226,000
Animal Care Fees				
345.100	A/C Wasilla	25,998	20,000	20,000
345.200	A/C Palmer	18,607	20,000	20,000
	Total 345	44,604	40,000	40,000
Interest Earnings				
361.100	Interest On Investments	5,365	1,000	1,000
	Total 361	5,365	1,000	1,000
Transfer From Other Funds				
367.400	Capital Projects	5	-	-
367.500	Debt Service	-	-	631
	Total 367	5	-	631
Other Revenues				
369.100	Miscellaneous	79	-	-
369.900	Donations	38,985	20,000	20,000
	Total 369	39,064	20,000	20,000
Total Revenues		\$5,013,657	\$5,062,500	\$5,427,531

Expenditure Detail

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
000	Intergovernmental Transfers	\$631,250	\$168,820	\$180,413
000	Capital Project Transfers	135,000	812,000	800,000
113	Common Contractual	2,061	4,700	54,500
121	Office of Information Technology	97,782	130,860	84,272
151	Maintenance	-	-	48,412
501	Library Board	-	1,000	1,000
503	Sutton Library	343,209	353,585	372,349
504	Talkeetna Library	374,137	441,508	475,030
505	Trapper Ck Library	224,273	240,530	225,383
507	Willow Library	365,752	404,570	424,462
508	Big Lake Library	427,655	431,235	449,524
606	Animal Care & Regulation	2,579,508	2,757,056	2,890,312
614	Animal Care & Reg. Board	-	4,550	4,550
Total Expenditures		\$5,180,627	\$5,750,414	\$6,010,207

Expenditures by Division

Approved 2023-2024



Fund 200 - Non-Areawide Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$12,362,028,310. A mill rate of 0.387 has been approved to fund the budget.

Net Tax Levy Requirement

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$11,095,587,530	\$4,293,900	\$-	\$68,700	\$4,225,200
Sr Cit/Vet	1,200,484,520	464,500	464,500	-	-
Farm	53,769,500	-	-	-	-
Personal	12,186,760	4,700	-	-	4,700
Total	\$12,362,028,310	\$4,763,100	\$464,500	\$68,700	\$4,229,900

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property Taxes-Current	\$4,225,200
311.102	Real Property Taxes-Delinquent	115,000
311.200	Personal Property Taxes-Current	4,700
311.400	Penalty and Interest on Delinquent Taxes: State statutes require penalty and interest charges on delinquent taxes. The rates are as follows:	
	<u>Penalty on Delinquent Accounts:</u>	
	1-30 days delinquent	5% of tax due
	31-60 days delinquent	10% of tax due
	Over 61 days	15% of tax due
	<u>Interest:</u>	Simple interest at 2% above prime
	Collection of penalty and interest charges in fiscal year 2024 is estimated at \$40,000.	
<u>334.000</u>	<u>State Grants</u>	
334.400	Library: Each library will receive a state library assistance grant. The estimated total receipt is \$35,000.	
<u>336.000</u>	<u>State Pilot</u>	
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.	
<u>341.000</u>	<u>General Government</u>	
341.900	Miscellaneous Fees: Revenue from miscellaneous fees is estimated at \$.	
341.935	Library Fees and Fines: Estimated revenue from library fees and fines is \$16,000.	
341.960	Animal Care Fines: \$ is estimated for animal care fines.	
<u>345.000</u>	<u>Animal Care Fees</u>	
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.	
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 2024 are projected to equal \$20,000.	

Department of Animal Care & Regulation

Department Mission

"To protect the health and safety of the Mat-Su Borough community and to expeditiously provide the most appropriate outcomes for the animals in our care."

Vision

"To set agency standard for Animal Care in the State of Alaska"

Overview

The Mat-Su Borough Animal Care and Regulation Department (AC&R) is the agency that provides animal control and animal shelter services for the greater Mat-Su Borough community. As a non-area wide service, MSB AC&R does not have jurisdiction within the city limits of Palmer, Wasilla or Houston. AC&R does provide shelter services and some animal control responses to the cities in accordance with our current contracts with them. AC&R handles all domestic animals in MSB and takes in approximately 300 animals each month.

The AC&R department has three unique and specialized divisions, each with their own focus, which come together for one mission as "Animal Advocates and Community Servants".

- The Shelter Operations division is tasked with the daily care of the animals entrusted to us. With seven full-time and eight on-call staff, the Shelter Operations division handles everything from feeding animals to cleaning kennels to conducting customer service transactions, such as pet adoptions, community food assists and returning stray pets to their owners. They work seven days a week, compassionately providing these essential services.
- The Enforcement Operations division has five full-time officers and one dispatcher. The officers respond seven days a week to routine and emergency calls, from barking dogs to reports of animal cruelty to complex bite cases. Their job can take them anywhere in the 25,000 square miles of MSB, in any conditions, to assist other agencies and the public and to enforce Title 24 of MSB Code.
- The Veterinary Operations division is one of a kind, as we are the only animal shelter in the state of Alaska with a fully-staffed, internal veterinary clinic. With a focus on high-quality shelter medicine, our veterinarian and veterinary technicians provide for the daily medical needs of our animals, from general exams and administration of medications to spay and neuter surgeries and supporting our community programs.

Goals: Long-term & Short-term

SHORT-TERM:

- Improve the shelter's "capacity for care"
- Decrease in-shelter stay times
- Establish dedicated mental health support for staff to combat "compassion fatigue"
- Complete current capital projects:
 - Back 40
 - Dog kennel renovation
 - Front counter renovation
- Continue Community Events:
 - Assisted living/nursing facility site visits
 - Adoption events
 - Seasonal events
 - School programs
- Continue to work with UA and Mat Su Career Tech High School's Veterinary Assistant programs. Provide support for the establishment of UA's Veterinary Technician Program

- Increase involvement with the Alaska Animal Control Association
- Continue to build relationships with community rescue partners
- Continue to provide public awareness/education regarding AC&R
- Continue to build agency volunteer/foster program
- Implement new agency programs (When to Work, PetPoint)

LONG-TERM:

- Continue to improve AC&R's emergency/disaster preparedness
- Community spay/neuter programs
- Low-cost vaccination clinics
- Trap Neuter Release (TNR) program
- Implement inventory management program

Accomplishments

- Developed departmental training program, including:
 - All staff are Fear Free certified
 - State of Alaska approved Euthanasia by Injection training
 - Hosting Rural Domestic Preparedness Consortium's Animals in Disasters management courses
- Partnership with the SPCA's Northern Tier Shelter Initiative Fellowship
- Implemented Problem Reporter program
- Ground-up restructuring of our volunteer and foster programs is making more efficient use of our volunteer force
- New rescue partner program has resulted in record numbers of animals transferred to rescue organizations.

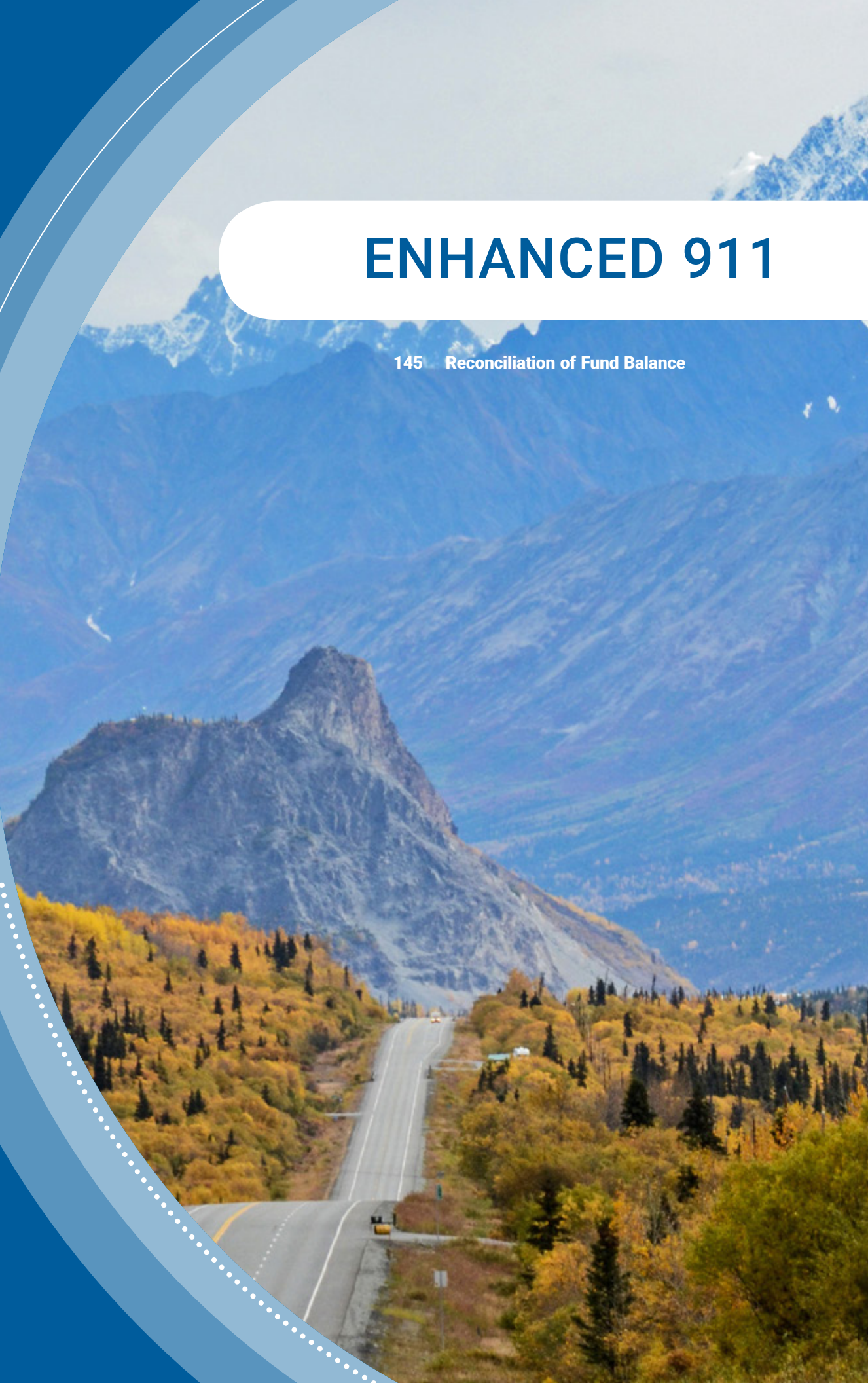
Animal Care Performance Measures

		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	FY2024 Target	FY2025 Target
Input	Animal Intakes	2,848	2,837	3,115	2,878	3,000	3,250
	Animal Control Cases Received	1,754	1,641	1,753	1,740	1,800	1,900
	Problem Reporter Use	N/A	N/A	55	484	500	600
	Volunteer Hours- In Shelter	7,091	5,534	7,120	1,531	3,000	5,000
	Volunteer Hours-Foster	\$7,367	\$10,443	\$6,217	\$878	\$2,000	\$4,000
	Length of Stay In-Shelter (days)	20	22	25	17	14	12
	Volunteer FTE (In-Shelter)	3	3	3	1	1	2
	Volunteer FTE (Foster)	\$4	\$5	\$3	\$-	\$1	\$2

Output	Animal Adoptions	1,734	1,488	1,597	1,034	1,400	1,500
	Animals Returned to Owner	530	561	579	490	500	600
	Animals Transferred to Rescues	125	104	295	652	700	750
	Animals Euthanized	428	486	542	650	600	575
	Animal Control Cases Closed	\$1,808	\$1,717	\$1,808	\$1,737	\$1,800	\$1,900
Outcome	Licenses Issued - Cat	802	701	685	363	400	450
	Licenses Issued - Dog	396	397	546	483	500	550
	Licenses Issued - Kennel	26	30	22	23	45	55
	Citations Issued	101	182	202	142	150	150
	Classifications Issued	45	57	53	33	35	35

ENHANCED 911

145 Reconciliation of Fund Balance





Fund 202 - Enhanced 911
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,705,665	1,516,000	1,216,000
Total Expenditures	2,066,385	1,837,809	1,638,206
Audited fund balance as of 6/30/2022			\$6,902,945
Estimated revenues 2022-2023 fiscal year	\$1,516,000		
Estimated expenditures 2022-2023 fiscal year	<u>(1,837,809)</u>		
Estimated adjustment to fund balance		(321,809)	
Estimated fund balance 6/30/2023			6,581,136
Estimated revenues 2023-2024 fiscal year	1,216,000		
Estimated expenditures 2023-2024 fiscal year	<u>(1,638,206)</u>		
Estimated FY2024 adjustment to fund balance		(422,206)	
Estimated fund balance 6/30/2024			<u><u>\$6,158,930</u></u>





LAND MANAGEMENT

149	Reconciliation of Fund Balance
150	Revenue Summary
151	Revenue Commentary
152	Revenue & Expenditure Detail



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

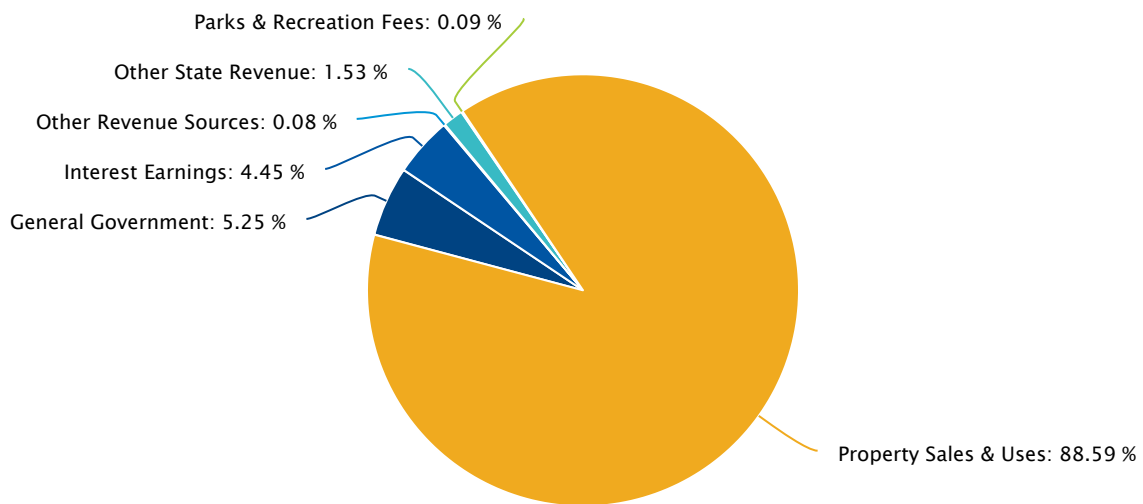
	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,662,138	1,474,000	1,303,700
Total Expenditures	1,225,492	1,732,581	1,688,332
Audit balance as of 6/30/2022			\$4,164,128
Land Management Permanent Fund	\$(670,278)		
Loan Receivable Land Management Permanent Fund	(2,221,894)		
Interest Earnings on Permanent Fund	(129,574)		
Audited fund balance at 6/30/2022			1,142,382
Estimated revenues 2022-2023 fiscal year	1,474,000		
Estimated expenditures 2022-2023 fiscal year	(1,732,581)		
Estimated contribution to Permanent Fund	(225,750)		
Estimated Interest Earnings on Permanent Fund	(2,000)		
Estimated adjustment to fund balance		(486,331)	
Estimated fund balance 6/30/2023			656,051
Estimated revenues 2023-2024 fiscal year	1,303,700		
Estimated expenditures 2023-2024 fiscal year	(1,688,332)		
Estimated contribution to Permanent Fund	(252,050)		
Estimated interest earnings on Permanent Fund	(2,000)		
Estimated FY2023 adjustment to fund balance		(638,682)	
Committed for leave and benefits		(10,000)	
Estimated fund balance 6/30/2024			<u>\$7,369</u>

A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2022 were \$670,278. The estimated contributions at June 30, 2023 and 2024 respectively are \$225,750 and \$252,050. 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, 2024 net of the loan amount is \$1,148,078.

**Fund 203 - Land Management
Revenue Summary**

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
General Government	\$202,530	\$59,000	\$68,500
Interest Earnings	75,763	58,000	58,000
Other Revenue Sources	2,440	1,000	1,000
Other State Revenue	77,131	-	20,000
Parks & Recreation Fees	1,575	1,000	1,200
Property Sales & Uses	1,302,697	1,055,000	1,155,000
Transfer From Other Funds	-	300,000	-
Total Revenues	1,662,138	1,474,000	1,303,700

**Total Revenue by Classification
Approved 2023-2024**



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 2024 is \$68,500.	
<u>343.000</u>	<u>Park Fees</u>	
343.360	Park Fees - Deshka Park: In fiscal year 2024 it is estimated that \$1,200 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 2024.	
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 2024.	
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 2024.	
366.400	Land Sales: The proceeds from land sales agreements are projected to be \$800,000 during fiscal year 2024.	
366.410	Gravel Sale Royalties: The royalties from gravel sales are projected to be \$10,000 during fiscal year 2024.	
366.450	Ag Sales: The agriculture sales program is expected to generate \$10,000 in income for fiscal year 2024.	
366.500	Land Leases: Revenue from borough land leases is projected at \$125,000 for fiscal year 2024.	
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	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Other State Revenue				
337.800	State PERS Relief	\$77,131	\$-	\$20,000
	Total 337	77,131	-	20,000
General Government				
341.800	Land Mgmt Fees	29,525	12,000	12,000
341.900	Miscellaneous Fees	794	2,000	1,500
341.940	Foreclosure Fees	5,069	-	-
341.945	Foreclosure Sale Fees	167,143	45,000	55,000
	Total 341	202,530	59,000	68,500
Park Fees				
343.360	Park Fees-Deshka Park	1,575	1,000	1,200
	Total 343	1,575	1,000	1,200
Interest Earnings				
361.100	Interest On Investments	3,885	1,000	1,000
361.400	Interest On Boro Lands	71,523	55,000	55,000
361.450	Interest On Ag Sales	356	2,000	2,000
	Total 361	75,763	58,000	58,000
Property Sales and Uses				
366.100	Facility Rental	3,580	-	-
366.250	Wetland Bank Proceeds	-	150,000	150,000
366.400	Land Sales	980,580	700,000	800,000
366.410	Gravel Sale Royalties	5,865	15,000	10,000
366.450	Ag Sales - Principal	15,066	10,000	10,000
366.500	Land Leases	142,958	120,000	125,000
366.600	Land Use Charges	154,649	60,000	60,000
	Total 366	1,302,697	1,055,000	1,155,000
Transfer From Other Funds				
367.400	Capital Projects	-	300,000	-
	Total 367	-	300,000	-
Other Revenue Sources				
369.800	Fines	2,440	1,000	1,000
	Total 369	2,440	1,000	1,000
Total Revenues		\$1,662,138	\$1,474,000	\$1,303,700

Expenditure Detail

Division	Division Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
000	Non-Departmental	\$253,500	\$541,120	\$458,780
141	Land Management	760,757	962,564	947,514
145	Community Develop-Admin	211,235	228,897	282,038
Total Expenditures		\$1,225,492	\$1,732,581	\$1,688,332





EDUCATION OPERATING

156 Reconciliation of Fund Balance



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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	324,851,080	258,548,743	266,210,626
Total Expenditures	297,194,247	258,548,743	266,210,626
<hr/>			
Audit balance as of 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 at 6/30/2023			-
Estimated revenues 2023-2024 fiscal year	266,210,626		
Estimated expenditures 2023-2024 fiscal year	<u>(266,210,626)</u>		
Estimated FY2024 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			<u><u>\$-</u></u>





FIRE SERVICE AREAS

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162	Revenue & Expenditure Detail
163	245 Fire Fleet Maintenance
164	248 Caswell
166	249 West Lakes
168	250 Central Mat-Su
170	251 Butte
172	253 Sutton
174	254 Talkeetna
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178	259 Greater Palmer Consolidated

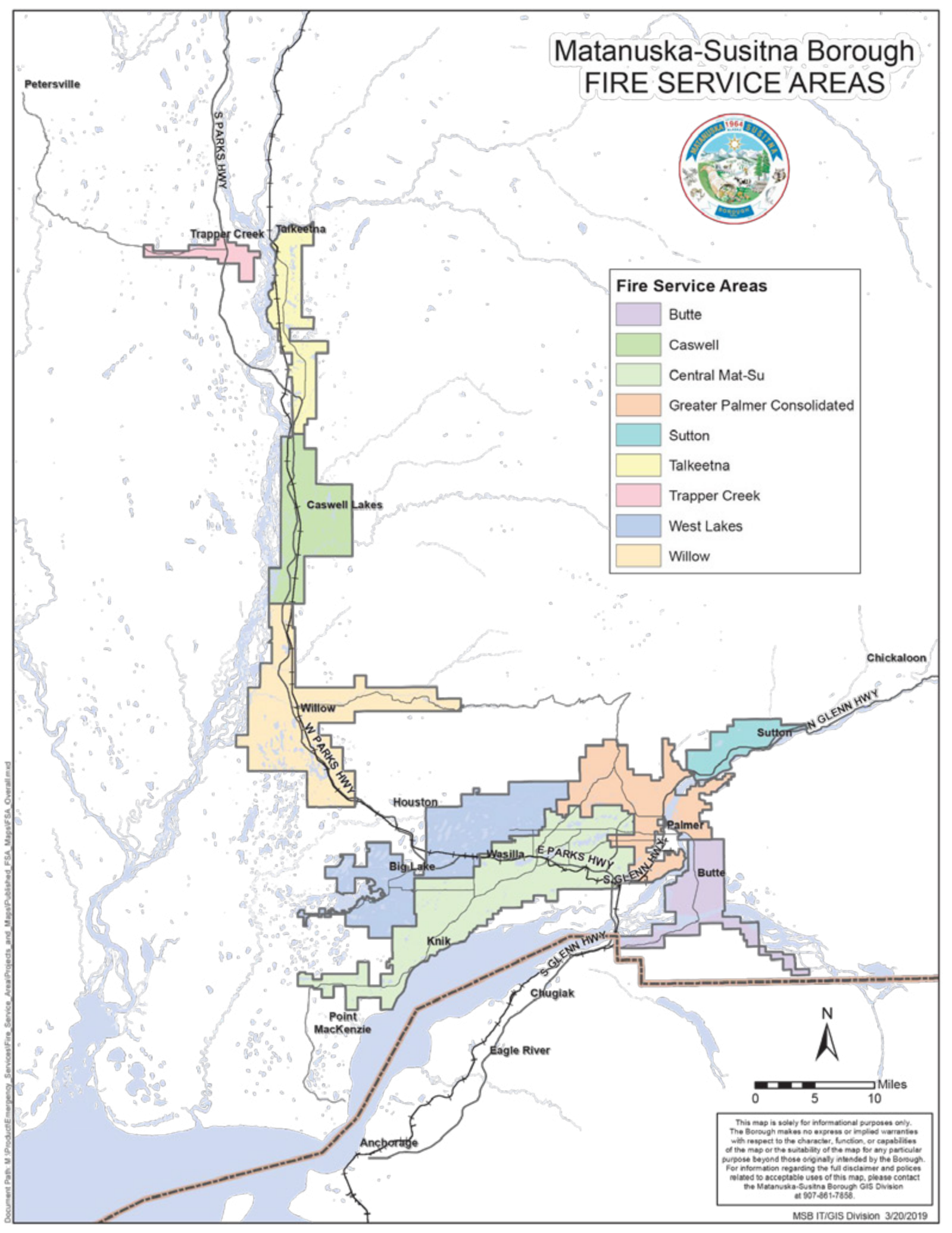


Matanuska-Susitna Borough FIRE SERVICE AREAS



Fire Service Areas

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



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Fire Service Areas Revenue and Expenditure Summary

Revenue Summary

Fund	Service Area	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
248	CASWELL FSA #135	\$352,124	\$377,700	\$403,400
249	WEST LAKES FSA #136	4,383,710	3,878,850	4,130,482
250	CENTRAL MAT-SU FSA #130	12,668,657	12,179,100	13,082,000
251	BUTTE FSA #2	1,104,736	1,165,900	1,300,900
253	SUTTON FSA #4	242,064	257,800	277,600
254	TALKEETNA FSA #24	591,940	628,900	705,100
258	WILLOW FSA #35	962,272	1,045,100	1,116,200
259	GR PALMER CONS. FSA #132	1,864,323	1,705,300	1,857,900
Total Fire Service Area Revenues		\$22,169,825	\$21,238,650	\$22,873,582

Expenditure Summary

Fund	Service Area	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
248	CASWELL FSA #135	\$478,157	\$525,320	\$496,144
249	WEST LAKES FSA #136	3,040,430	5,308,896	3,687,672
250	CENTRAL MAT-SU FSA #130	10,667,601	15,332,384	11,878,615
251	BUTTE FSA #2	702,556	946,674	927,421
253	SUTTON FSA #4	252,720	436,451	345,422
254	TALKEETNA FSA #24	818,144	756,827	650,006
258	WILLOW FSA #35	1,039,895	928,796	970,420
259	GR PALMER CONS. FSA #132	4,106,626	2,657,894	1,152,152
Total Fire Service Area Expenditures		\$21,106,129	\$26,893,242	\$20,107,852

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

Fund	Fund Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
245	FIRE FLEET MAINTENANCE	\$785,541	\$1,122,589	\$1,095,367

**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	\$403,300	\$-	\$100	\$403,400
249	WEST LAKES FSA #136	3,788,000	341,482	1,000	4,130,482
250	CENTRAL MAT-SU FSA #130	12,974,000	106,000	2,000	13,082,000
251	BUTTE FSA #2	1,287,800	13,000	100	1,300,900
253	SUTTON FSA #4	277,500	-	100	277,600
254	TALKEETNA FSA #24	692,000	13,000	100	705,100
258	WILLOW FSA #35	1,116,100	-	100	1,116,200
259	GR PALMER CONS. FSA #132	1,856,400	-	1,500	1,857,900
Totals		\$22,395,100	\$473,482	\$5,000	\$22,873,582

Expenditure Detail

Fund	Fund Title	Other Expenditures	Administrative/ Maintenance Allocation	Capital Projects	Total Expenditure Budget
248	CASWELL FSA #135	\$414,822	\$81,322	\$-	\$496,144
249	WEST LAKES FSA #136	3,174,069	193,603	320,000	3,687,672
250	CENTRAL MAT-SU FSA #130	9,953,524	600,091	1,325,000	11,878,615
251	BUTTE FSA #2	758,521	118,900	50,000	927,421
253	SUTTON FSA #4	238,480	66,942	40,000	345,422
254	TALKEETNA FSA #24	538,210	81,796	30,000	650,006
258	WILLOW FSA #35	673,664	106,756	190,000	970,420
259	GR PALMER CONS. FSA #132	860,589	116,563	175,000	1,152,152
Totals		\$16,611,879	\$1,365,973	\$2,130,000	\$20,107,852

Fund 245 - Fire Fleet Maintenance
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	785,541	1,122,589	1,095,367
Total Expenditures	785,541	1,122,589	1,095,367
<hr/>			
Audit balance as of 6/30/2022			\$-
Estimated revenues 2022-2023 fiscal year	\$1,122,589		
Estimated expenditures 2022-2023 fiscal year	<u>(1,122,589)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2023			-
Estimated revenues 2023-2024 fiscal year	1,095,367		
Estimated expenditures 2023-2024 fiscal year	<u>(1,095,367)</u>		
Capital Projects	<u>-</u>		
Estimated FY2024 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			<u><u>\$-</u></u>

Fund 248 - Caswell Fire Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	352,124	377,700	403,400
Total Expenditures	478,157	525,320	496,144
<hr/>			
Audit balance as of 6/30/2022			\$409,884
Estimated revenues 2022-2023 fiscal year	\$377,700		
Estimated expenditures 2022-2023 fiscal year	<u>(525,320)</u>		
Estimated adjustment to fund balance		(147,620)	
Estimated fund balance 6/30/2023			262,264
Estimated revenues 2023-2024 fiscal year	403,400		
Estimated expenditures 2023-2024 fiscal year	(496,144)		
Capital Projects	<u>-</u>		
Estimated FY2024 adjustment to fund balance		(92,744)	
Estimated fund balance 6/30/2024			<u><u>\$169,520</u></u>

**Fund 248 - Caswell Fire Service Area
Revenue Commentary**

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$132,882,090. 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	\$119,678,310	\$382,400	\$-	\$6,100	\$376,300
Sr Cit/Vet	13,203,780	42,100	42,100	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$132,882,090	\$424,500	\$42,100	\$6,100	\$376,300

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$376,300
	311.102 Real Property-Delinquent	22,000
	311.400 Penalty & Interest	5,000
<u>361.000</u>	<u>Interest Earnings</u>	-
	361.100 Interest On Investments	100
Total Estimated Revenues		\$403,400

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	4,383,710	3,878,850	4,130,482
Total Expenditures	3,040,430	5,308,896	3,687,672
<hr/>			
Audit balance as of 6/30/2022			\$3,180,798
Estimated revenues 2022-2023 fiscal year	\$3,878,850		
Estimated expenditures 2022-2023 fiscal year	(2,768,396)		
Capital Projects	(1,975,000)		
Debt Service	<u>(565,500)</u>		
Estimated adjustment to fund balance		(1,430,046)	
Estimated fund balance 6/30/2023			1,750,752
Estimated revenues 2023-2024 fiscal year	4,130,482		
Estimated expenditures 2023-2024 fiscal year	(2,805,422)		
Capital Projects	(320,000)		
Debt Service	<u>(562,250)</u>		
Estimated FY2024 adjustment to fund balance		442,810	
Estimated fund balance 6/30/2024			<u><u>\$2,193,562</u></u>

**Fund 249 - West Lakes Fire Service Area
Revenue Commentary**

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$2,078,546,910. A mill rate of 2.000 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	\$1,861,421,350	\$3,722,800	\$-	\$59,500	\$3,663,300
Sr Cit/Vet	210,465,560	420,900	420,900	-	-
Farm	3,471,640	-	-	-	-
Personal	3,188,360	6,300	-	100	6,200
Total	\$2,078,546,910	\$4,150,000	\$420,900	\$59,600	\$3,669,500

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$3,663,300
311.102	Real Property-Delinquent	85,000
311.200	Personal Property	6,200
311.400	Penalty & Interest	30,000
<u>342.000</u>	<u>Rental Income</u>	
342.400	Building Rental	341,482
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	1,000
Total Estimated Revenues		\$4,126,982

Schedule of Long Term Debt

Fund 319 – Station 7-3 Certificates of Participation

Certificates of Participation	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
COP's - 2016A	5,700,000	3,645,000	380,000	182,250	562,250	3,265,000
Total Debt Service Requirements		3,645,000	380,000	182,250	562,250	3,265,000

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	12,668,657	12,179,100	13,082,000
Total Expenditures	10,667,601	15,332,384	11,878,615
<hr/>			
Audit balance as of 6/30/2022			\$9,928,318
Estimated revenues 2022-2023 fiscal year	\$12,179,100		
Estimated expenditures 2022-2023 fiscal year	(9,347,669)		
Capital Projects	(5,635,000)		
Debt Service	<u>(349,715)</u>		
Estimated adjustment to fund balance		(3,153,284)	
Estimated fund balance 6/30/2023			6,775,034
Estimated revenues 2023-2024 fiscal year	13,082,000		
Estimated expenditures 2023-2024 fiscal year	(10,201,968)		
Capital Projects	(1,325,000)		
Debt Service	<u>(351,647)</u>		
Estimated FY2024 adjustment to fund balance		1,203,385	
Estimated fund balance 6/30/2024			<u><u>\$7,978,419</u></u>

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

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$7,333,491,280. A mill rate of 1.900 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	\$6,638,480,780	\$12,613,100	\$-	\$201,800	\$12,411,300
Sr Cit/Vet	626,933,770	1,191,100	1,191,100	-	-
Farm	21,167,570	-	-	-	-
Personal	46,909,160	89,100	-	1,400	87,700
Total	\$7,333,491,280	\$13,893,300	\$1,191,100	\$203,200	\$12,499,000

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$12,411,300
311.102	Real Property-Delinquent	160,000
311.200	Personal Property	87,700
311.400	Penalty & Interest	60,000
<u>341.000</u>	<u>Fees</u>	
341.971	Fire Plan Review Fees	250,000
<u>342.000</u>	<u>Building Rental-Fire Fees</u>	
342.400	Building Rental	106,000
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	2,000
<u>369.000</u>	<u>Other</u>	
369.100	Miscellaneous	-
<u>391.000</u>	<u>Proceeds of GFS Disposal</u>	
391.100	Sale Of Gfa	5,000
Total Estimated Revenues		\$13,082,000

Schedule of Long Term Debt: Fund 316

Certificates of Participation	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
COP's - 2013	8,585,000	4,040,000	605,000	159,450	764,450	3,435,000
Total Debt Service Requirements		4,040,000	605,000	159,450	764,450	3,435,000

Schedule of Long Term Debt: Fund 318

Certificates of Participation	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
COP's - 2016B	5,000,000	3,220,000	340,000	161,000	501,000	2,880,000
Total Debt Service Requirements		3,220,000	340,000	161,000	501,000	2,880,000

Fund 251 - Butte Fire Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,104,736	1,165,900	1,300,900
Total Expenditures	702,556	946,674	927,421
<hr/>			
Audit balance as of 6/30/2022			\$2,142,746
Estimated revenues 2022-2023 fiscal year	\$1,165,900		
Estimated expenditures 2022-2023 fiscal year	(846,674)		
Capital Projects	<u>(100,000)</u>		
Estimated adjustment to fund balance		219,226	
Estimated fund balance 6/30/2023			2,361,972
Estimated revenues 2023-2024 fiscal year	1,300,900		
Estimated expenditures 2023-2024 fiscal year	(877,421)		
Capital Projects	<u>(50,000)</u>		
Estimated FY2024 adjustment to fund balance		373,479	
Estimated fund balance 6/30/2024			<u><u>\$2,735,451</u></u>

Fund 251 - Butte Fire Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$493,078,130. A mill rate of 3.000 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	\$421,021,390	\$1,263,000	\$-	\$20,200	\$1,242,800
Sr Cit/Vet	70,207,020	210,600	210,600	-	-
Farm	1,849,720	-	-	-	-
Personal	-	-	-	-	-
Total	\$493,078,130	\$1,473,600	\$210,600	\$20,200	\$1,242,800

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,242,800
	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		\$1,299,900

Fund 253 - Sutton Fire Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	242,064	257,800	277,600
Total Expenditures	252,720	436,451	345,422
<hr/>			
Audit balance as of 6/30/2022			\$453,289
Estimated revenues 2022-2023 fiscal year	\$257,800		
Estimated expenditures 2022-2023 fiscal year	(306,451)		
Capital Projects	<u>(130,000)</u>		
Estimated adjustment to fund balance		(178,651)	
Estimated fund balance 6/30/2023			274,638
Estimated revenues 2023-2024 fiscal year	277,600		
Estimated expenditures 2023-2024 fiscal year	(305,422)		
Capital Projects	<u>(40,000)</u>		
Estimated FY2024 adjustment to fund balance		(67,822)	
Estimated fund balance 6/30/2024			<u><u>\$206,816</u></u>

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

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$80,011,290. 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	\$65,092,910	\$267,700	\$-	\$4,200	\$263,500
Sr Cit/Vet	14,689,360	60,400	60,400	-	-
Farm	229,020	-	-	-	-
Personal	-	-	-	-	-
Total	\$80,011,290	\$328,100	\$60,400	\$4,200	\$263,500

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$263,500
	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		\$277,600

Fund 254 - Talkeetna Fire Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	591,940	628,900	705,100
Total Expenditures	818,144	756,827	650,006
<hr/>			
Audit balance as of 6/30/2022			\$478,062
Estimated revenues 2022-2023 fiscal year	\$628,900		
Estimated expenditures 2022-2023 fiscal year	(541,827)		
Debt Service	(32,600)		
Capital Projects	<u>(215,000)</u>		
Estimated adjustment to fund balance		(160,527)	
Estimated fund balance 6/30/2023			317,535
Estimated revenues 2023-2024 fiscal year	705,100		
Estimated expenditures 2023-2024 fiscal year	(620,006)		
Capital Projects	(30,000)		
Debt Service	(32,600)		
Estimated FY2024 adjustment to fund balance		22,494	
Estimated fund balance 6/30/2024			<u><u>\$340,029</u></u>

**Fund 254 - Talkeetna Fire Service Area
Revenue Commentary**

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$263,827,130. 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	\$235,345,160	\$685,700	\$-	\$10,900	\$674,800
Sr Cit/Vet	28,384,660	82,700	82,700	-	-
Farm	-	-	-	-	-
Personal	97,310	200	-	-	200
Total	\$263,827,130	\$768,600	\$82,700	\$10,900	\$675,000

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$674,800
311.102	Real Property-Delinquent	12,000
311.200	Personal Property	200
311.400	Penalty & Interest	5,000
<u>342.000</u>	<u>Public safety</u>	
342.400	Building Rental	13,000
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$705,100

Schedule of Long Term Debt

Talkeetna Fire Service Area	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
Apparatus Purchase	\$489,000	\$456,400	\$32,600	\$1,141	\$33,741	\$423,800
Total Debt Service Requirements		\$456,400	\$32,600	\$1,141	\$33,741	\$423,800

Fund 258 - Willow Fire Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	962,272	1,045,100	1,116,200
Total Expenditures	1,039,895	928,796	970,420
<hr/>			
Audit balance as of 6/30/2022			\$720,710
Estimated revenues 2022-2023 fiscal year	\$1,045,100		
Estimated expenditures 2022-2023 fiscal year	(738,796)		
Capital Projects	(190,000)		
Estimated adjustment to fund balance		116,304	
Estimated fund balance 6/30/2023			837,014
Estimated revenues 2023-2024 fiscal year	1,116,200		
Estimated expenditures 2023-2024 fiscal year	(780,420)		
Capital Projects	(190,000)		
Estimated FY2024 adjustment to fund balance		145,780	
Estimated fund balance 6/30/2024			<u><u>\$982,794</u></u>

Fund 258 - Willow Fire Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$458,881,320. 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	\$411,232,660	\$1,084,400	\$-	\$17,300	\$1,067,100
Sr Cit/Vet	47,648,660	125,600	125,600	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$458,881,320	\$1,210,000	\$125,600	\$17,300	\$1,067,100

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,067,100
	311.102 Real Property-Delinquent	35,000
	311.400 Penalty & Interest	14,000
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$1,116,200

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,864,323	1,705,300	1,857,900
Total Expenditures	4,106,626	2,657,894	1,152,152
<hr/>			
Audit balance as of 6/30/2022			\$4,378,788
Estimated revenues 2022-2023 fiscal year	\$1,705,300		
Estimated expenditures 2022-2023 fiscal year	(837,894)		
Capital Projects	<u>(1,820,000)</u>		
Estimated adjustment to fund balance		(952,594)	
Estimated fund balance 6/30/2023			3,426,194
Estimated revenues 2023-2024 fiscal year	1,857,900		
Estimated expenditures 2023-2024 fiscal year	(977,152)		
Capital Projects	<u>(175,000)</u>		
Estimated FY2024 adjustment to fund balance		705,748	
Estimated fund balance 6/30/2024			<u><u>\$4,131,942</u></u>

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

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$2,376,892,880. A mill rate of 0.881 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	\$2,105,435,140	\$1,854,800	\$-	\$29,600	\$1,825,200
Sr Cit/Vet	240,779,570	212,100	212,100	-	-
Farm	26,937,430	-	-	-	-
Personal	3,740,740	3,200	-	-	3,200
Total	\$2,376,892,880	\$2,070,100	\$212,100	\$29,600	\$1,828,400

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,825,200
	311.102 Real Property-Delinquent	20,000
	311.200 Personal Property	3,200
	311.400 Penalty & Interest	8,000
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	1,500
Total Estimated Revenues		\$1,857,900



ROAD SERVICE AREAS

186	265 Road Service Administration
187	270 Midway
189	271 Fairview
191	272 Caswell Lakes
193	273 South Colony
195	274 Knik
197	275 Lazy Mountain
199	276 Greater Willow
201	277 Big Lake
203	278 North Colony
205	279 Bogard
207	280 Greater Butte
209	281 Meadow Lakes
211	282 Gold Trails
213	283 Greater Talkeetna
215	284 Trapper Creek
217	285 Alpine
219	286 Jimmy's Drive

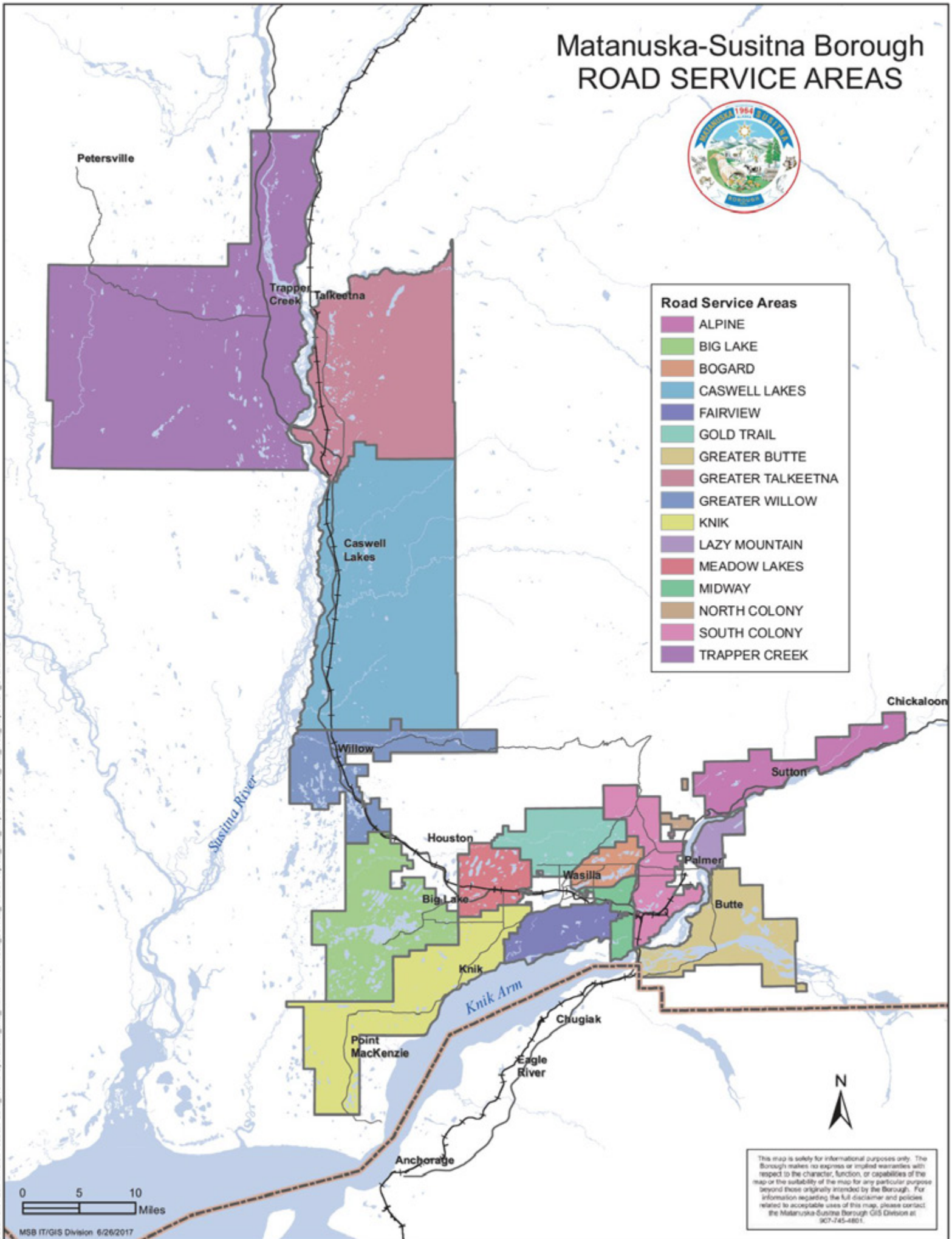


Matanuska-Susitna Borough ROAD SERVICE AREAS



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	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
270	MIDWAY RSA #9	\$2,082,977	\$2,182,550	\$1,774,920
271	FAIRVIEW RSA #14	1,594,249	1,672,820	1,566,210
272	CASWELL LAKE RSA #15	746,510	882,548	854,390
273	SOUTH COLONY RSA #16	2,132,664	2,212,420	2,336,520
274	KNIK RSA #17	3,562,731	3,813,480	3,460,250
275	LAZY MOUNTAIN RSA #19	324,743	328,560	352,600
276	GREATER WILLOW RSA #20	1,144,913	1,217,460	1,306,880
277	BIG LAKE RSA #21	1,682,805	1,658,210	1,787,140
278	NORTH COLONY RSA #23	254,446	271,760	291,960
279	BOGARD RSA #25	2,331,140	2,425,970	2,247,350
280	GREATER BUTTE RSA #26	1,222,370	1,307,570	1,366,180
281	MEADOW LAKES RSA #27	2,515,977	2,681,130	2,618,030
282	GOLD TRAIL RSA #28	2,360,735	2,478,660	2,337,000
283	GREATER TALKEETNA RSA #29	742,830	788,590	883,700
284	TRAPPER CREEK RSA #30	283,438	292,200	326,290
285	ALPINE RSA #31	302,017	310,880	332,080
286	JIMMY'S DRIVE SERVICE AREA	15,959	15,900	15,800
Total Road Service Areas		\$23,300,505	\$24,540,708	\$23,857,300

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	\$1,774,820	\$100	\$1,774,920
271	FAIRVIEW RSA #14	58.79	1,566,110	100	1,566,210
272	CASWELL LAKE RSA #15	76.46	854,290	100	854,390
273	SOUTH COLONY RSA #16	109.34	2,336,420	100	2,336,520
274	KNIK RSA #17	171.52	3,460,150	100	3,460,250
275	LAZY MOUNTAIN RSA #19	13.99	352,500	100	352,600
276	GREATER WILLOW RSA #20	65.85	1,306,780	100	1,306,880
277	BIG LAKE RSA #21	104.81	1,787,040	100	1,787,140
278	NORTH COLONY RSA #23	14.36	291,860	100	291,960
279	BOGARD RSA #25	90.82	2,247,250	100	2,247,350
280	GREATER BUTTE RSA #26	48.06	1,366,080	100	1,366,180
281	MEADOW LAKES RSA #27	100.38	2,617,930	100	2,618,030
282	GOLD TRAIL RSA #28	110.12	2,336,900	100	2,337,000
283	GREATER TALLEETNA RSA #29	66.16	883,600	100	883,700
284	TRAPPER CREEK RSA #30	21.19	326,190	100	326,290
285	ALPINE RSA #31	19.45	331,980	100	332,080
286	JIMMY'S DRIVE SERVICE AREA		-	15,800	15,800
Totals		1,118	\$23,839,900	\$17,400	\$23,857,300

Expenditure Summary					
Fund	Fund Title	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Expenditure Budget
270	MIDWAY RSA #9	\$524,191	\$1,244,205	\$222,180	\$1,990,576
271	FAIRVIEW RSA #14	659,225	764,310	198,118	1,621,653
272	CASWELL LAKE RSA #15	660,309	60,100	160,181	880,590
273	SOUTH COLONY RSA #16	1,069,804	1,441,920	381,028	2,892,752
274	KNIK RSA #17	1,691,098	1,380,125	482,618	3,553,841
275	LAZY MOUNTAIN RSA #19	225,221	148,150	43,071	416,442
276	GREATER WILLOW RSA #20	562,080	613,150	194,525	1,369,755
277	BIG LAKE RSA #21	984,165	782,150	280,834	2,047,149
278	NORTH COLONY RSA #23	210,992	90,500	37,377	338,869
279	BOGARD RSA #25	903,748	1,201,170	309,217	2,414,135
280	GREATER BUTTE RSA #26	545,669	799,150	180,734	1,525,553
281	MEADOW LAKES RSA #27	1,026,520	1,315,160	339,171	2,680,851
282	GOLD TRAIL RSA #28	1,070,255	1,061,360	332,320	2,463,935
283	GREATER TALLEETNA RSA #29	577,457	253,285	157,497	988,239
284	TRAPPER CREEK RSA #30	258,780	51,300	47,183	357,263
285	ALPINE RSA #31	379,073	36,000	41,722	456,795
Totals		\$11,348,587	\$11,242,035	\$3,407,776	\$25,998,398

Road Service Areas
Expenditure Summary and Schedule of Long Term Debt

Expenditure Detail

Fund	Service Area	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
270	MIDWAY RSA #9	\$2,054,244	\$2,510,146	\$1,990,576
271	FAIRVIEW RSA #14	1,690,940	1,851,053	1,621,653
272	CASWELL LAKE RSA #15	888,674	1,038,596	880,590
273	SOUTH COLONY RSA #16	1,837,305	2,882,482	2,892,752
274	KNIK RSA #17	3,750,001	4,086,640	3,553,841
275	LAZY MOUNTAIN RSA #19	370,750	487,398	416,442
276	GREATER WILLOW RSA #20	1,327,056	1,380,141	1,369,755
277	BIG LAKE RSA #21	1,852,795	2,042,538	2,047,149
278	NORTH COLONY RSA #23	259,737	337,999	338,869
279	BOGARD RSA #25	2,563,477	2,912,795	2,414,135
280	GREATER BUTTE RSA #26	1,241,165	1,593,791	1,525,553
281	MEADOW LAKES RSA #27	2,735,733	2,826,385	2,680,851
282	GOLD TRAIL RSA #28	2,483,064	2,597,806	2,463,935
283	GREATER TALLEETNA RSA #29	844,714	900,234	988,239
284	TRAPPER CREEK RSA #30	383,488	292,497	357,263
285	ALPINE RSA #31	353,707	408,637	456,795
Total Road Service Areas		\$24,636,849	\$28,149,138	\$25,998,398

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

Fund	Fund Name	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
265	ADM-ROAD SERVICE AREAS	\$3,204,590	\$3,530,328	\$3,407,776

Schedule of Long Term Debt
Road Service Area Debt Service

Fund	Salted Sand Storage Building	Share of DEC Loan	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
270	Midway	39,908	11,118	2,158	167	2,324	8,960
271	Fairview	23,449	6,532	1,268	98	1,366	5,264
273	South Colony	86,039	23,976	4,652	359	5,011	19,324
275	Lazy Mountain	472	131	26	2	28	105
278	North Colony	10,619	2,956	574	44	619	2,382
279	Bogard Road	79,757	22,216	4,312	333	4,645	17,904
280	Greater Butte	4,483	1,248	242	19	261	1,006
282	Gold Trails	48,079	13,392	2,600	201	2,800	10,792
285	Alpine	2,152	598	116	9	125	482
Total Debt Service Requirements		294,958	82,168	15,948	1,232	17,180	66,220

Fund 265 - Road Service Area Administration
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	3,204,590	3,530,328	3,407,776
Total Expenditures	3,204,590	3,530,328	3,407,776
<hr/>			
Audit balance as of 6/30/2022			\$-
Estimated revenues 2022-2023 fiscal year	\$3,530,328		
Estimated expenditures 2022-2023 fiscal year	(3,138,328)		
Capital Projects	(392,000)		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2023			-
Estimated revenues 2023-2024 fiscal year	3,407,776		
Estimated expenditures 2023-2024 fiscal year	(2,952,776)		
Capital Projects	(455,000)		
Estimated FY2024 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			<u><u>\$-</u></u>

Fund 270 - Midway Road Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	2,082,977	2,182,550	1,774,920
Total Expenditures	2,054,244	2,510,146	1,990,576
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Audit balance as of 6/30/2022			\$597,965
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 adjustment to fund balance		(329,722)	
Estimated fund balance 6/30/2023			268,243
Estimated revenues 2023-2024 fiscal year	1,774,920		
Estimated expenditures 2023-2024 fiscal year	(746,371)		
Capital Projects	(1,244,205)		
Loan-Principal payment	<u>(2,158)</u>		
Estimated FY2024 adjustment to fund balance		(217,814)	
Estimated fund balance 6/30/2024			<u><u>\$50,429</u></u>

Fund 270 - Midway Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$933,342,220. A mill rate of 1.900 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	\$858,514,780	\$1,631,100	\$-	\$26,000	\$1,605,100
Sr Cit/Vet	70,396,050	133,700	133,700	-	-
Farm	3,248,730	-	-	-	-
Personal	1,182,660	2,200	-	-	2,200
Total	\$933,342,220	\$1,767,000	\$133,700	\$26,000	\$1,607,300

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,605,100
311.102	Real Property-Delinquent	52,000
311.200	Personal Property	2,200
311.400	Penalty & Interest	18,000
311.500	Vehicle Tax State Collec	97,520
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$1,774,920

Fund 271 - Fairview Road Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,594,249	1,672,820	1,566,210
Total Expenditures	1,690,940	1,851,053	1,621,653
<hr/>			
Audit balance as of 6/30/2022			\$287,963
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 adjustment to fund balance		(179,482)	
Estimated fund balance 6/30/2023			108,481
Estimated revenues 2023-2024 fiscal year	1,566,210		
Estimated expenditures 2023-2024 fiscal year	(857,343)		
Capital Projects	(764,310)		
Loan-Principal payment	(1,268)		
Estimated FY2024 adjustment to fund balance		(56,711)	
Estimated fund balance 6/30/2024			<u><u>\$51,770</u></u>

Fund 271 - Fairview Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$1,052,965,940. 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	\$952,553,160	\$1,428,800	\$-	\$22,800	\$1,406,000
Sr Cit/Vet	98,920,240	148,300	148,300	-	-
Farm	1,492,540	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,052,965,940	\$1,577,100	\$148,300	\$22,800	\$1,406,000

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,406,000
311.102	Real Property-Delinquent	10,000
311.400	Penalty & Interest	6,000
311.500	Vehicle Tax State Collec	144,110
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$1,566,210

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	746,510	882,548	854,390
Total Expenditures	888,674	1,038,596	880,590
<hr/>			
Audit balance as of 6/30/2022			\$233,732
Estimated revenues 2022-2023 fiscal year	\$882,548		
Estimated expenditures 2022-2023 fiscal year	(855,646)		
Capital Projects	<u>(182,950)</u>		
Estimated adjustment to fund balance		(156,048)	
Estimated fund balance 6/30/2023			77,684
Estimated revenues 2023-2024 fiscal year	854,390		
Estimated expenditures 2023-2024 fiscal year	(820,490)		
Capital Projects	<u>(60,100)</u>		
Estimated FY2024 adjustment to fund balance		(26,200)	
Estimated fund balance 6/30/2024			<u><u>\$51,484</u></u>

Fund 272 - Caswell Lakes Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$208,864,140. 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	\$187,825,510	\$765,700	\$-	\$12,200	\$753,500
Sr Cit/Vet	21,038,630	85,700	85,700	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$208,864,140	\$851,400	\$85,700	\$12,200	\$753,500

<u>311.000</u>	<u>General Property Taxes</u>		
	311.100 Real Property		\$753,500
	311.102 Real Property-Delinquent		35,000
	311.400 Penalty & Interest		13,000
	311.500 Vehicle Tax State Collec		52,790
<u>361.000</u>	<u>Interest</u>		
	361.100 Interest On Investments		100
Total Estimated Revenues			\$854,390

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	2,132,664	2,212,420	2,336,520
Total Expenditures	1,837,305	2,882,482	2,892,752
<hr/>			
Audit balance as of 6/30/2022			\$1,286,431
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 adjustment to fund balance		(674,645)	
Estimated fund balance 6/30/2023			611,786
Estimated revenues 2023-2024 fiscal year	2,336,520		
Estimated expenditures 2023-2024 fiscal year	(1,450,832)		
Capital Projects	(1,441,920)		
Loan-Principal payment	<u>(4,652)</u>		
Estimated FY2024 adjustment to fund balance		(560,884)	
Estimated fund balance 6/30/2024			<u><u>\$50,902</u></u>

Fund 273 - South Colony Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$1,791,400,460. A mill rate of 1.342 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	\$1,572,626,470	\$2,110,400	\$-	\$33,700	\$2,076,700
Sr Cit/Vet	184,107,640	247,000	247,000	-	-
Farm	34,055,910	-	-	-	-
Personal	610,440	800	-	-	800
Total	\$1,791,400,460	\$2,358,200	\$247,000	\$33,700	\$2,077,500

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$2,076,700
	311.102 Real Property-Delinquent	16,000
	311.200 Personal Property	800
	311.400 Penalty & Interest	6,000
	311.500 Vehicle Tax State Collec	236,920
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$2,336,520

Fund 274 - Knik Road Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	3,562,731	3,813,480	3,460,250
Total Expenditures	3,750,001	4,086,640	3,553,841
<hr/>			
Audit balance as of 6/30/2022			\$418,802
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 adjustment to fund balance		(273,160)	
Estimated fund balance 6/30/2023			145,642
Estimated revenues 2023-2024 fiscal year	3,460,250		
Estimated expenditures 2023-2024 fiscal year	(2,173,716)		
Capital Projects	<u>(1,380,125)</u>		
Estimated FY2024 adjustment to fund balance		(93,591)	
Estimated fund balance 6/30/2024			<u><u>\$52,051</u></u>

Fund 274 - Knik Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$1,583,852,440. A mill rate of 2.200 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	\$1,434,958,530	\$3,156,900	\$-	\$50,500	\$3,106,400
Sr Cit/Vet	145,792,530	320,700	320,700	-	-
Farm	-	-	-	-	-
Personal	3,101,380	6,800	-	100	6,700
Total	\$1,583,852,440	\$3,484,400	\$320,700	\$50,600	\$3,113,100

311.000 General Property Taxes

311.100	Real Property	\$3,106,400
311.102	Real Property-Delinquent	55,000
311.200	Personal Property	6,700
311.400	Penalty & Interest	25,000
311.500	Vehicle Tax State Collec	267,050

361.000 Interest

361.100	Interest On Investments	100
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Total Estimated Revenues	\$3,460,250
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Fund 275 - Lazy Mountain Road Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	324,743	328,560	352,600
Total Expenditures	370,750	487,398	416,442
<hr/>			
Audit balance as of 6/30/2022			\$274,418
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 adjustment to fund balance		(158,863)	
Estimated fund balance 6/30/2023			115,555
Estimated revenues 2023-2024 fiscal year	352,600		
Estimated expenditures 2023-2024 fiscal year	(268,292)		
Capital Projects	(148,150)		
Loan-Principal payment	(26)		
Estimated FY2024 adjustment to fund balance		(63,868)	
Estimated fund balance 6/30/2024			<u><u>\$51,687</u></u>

Fund 275 - Lazy Mountain Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$159,294,720. 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	\$135,059,360	\$319,800	\$-	\$5,100	\$314,700
Sr Cit/Vet	22,010,750	52,100	52,100	-	-
Farm	2,224,610	-	-	-	-
Personal	-	-	-	-	-
Total	\$159,294,720	\$371,900	\$52,100	\$5,100	\$314,700

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$314,700
	311.102 Real Property-Delinquent	7,000
	311.400 Penalty & Interest	4,000
	311.500 Vehicle Tax State Collec	26,800
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$352,600

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,144,913	1,217,460	1,306,880
Total Expenditures	1,327,056	1,380,141	1,369,755
<hr/>			
Audit balance as of 6/30/2022			\$277,745
Estimated revenues 2022-2023 fiscal year	\$1,217,460		
Estimated expenditures 2022-2023 fiscal year	(981,641)		
Capital Projects	<u>(398,500)</u>		
Estimated adjustment to fund balance		(162,681)	
Estimated fund balance 6/30/2023			115,064
Estimated revenues 2023-2024 fiscal year	1,306,880		
Estimated expenditures 2023-2024 fiscal year	(756,605)		
Capital Projects	<u>(613,150)</u>		
Estimated FY2024 adjustment to fund balance		(62,875)	
Estimated fund balance 6/30/2024			<u><u>\$52,189</u></u>

Fund 276 - Gr. Willow Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$396,058,120. 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	\$356,930,280	\$1,202,800	\$-	\$19,200	\$1,183,600
Sr Cit/Vet	39,127,840	131,800	131,800	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$396,058,120	\$1,334,600	\$131,800	\$19,200	\$1,183,600

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,183,600
311.102	Real Property-Delinquent	35,000
311.400	Penalty & Interest	15,000
311.500	Vehicle Tax State Collec	73,180
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$1,306,880

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,682,805	1,658,210	1,787,140
Total Expenditures	1,852,795	2,042,538	2,047,149
<hr/>			
Audit balance as of 6/30/2022			\$695,334
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 adjustment to fund balance		(384,328)	
Estimated fund balance 6/30/2023			311,006
Estimated revenues 2023-2024 fiscal year	1,787,140		
Estimated expenditures 2023-2024 fiscal year	(1,264,999)		
Capital Projects	<u>(782,150)</u>		
Estimated FY2024 adjustment to fund balance		(260,009)	
Estimated fund balance 6/30/2024			<u><u>\$50,997</u></u>

Fund 277 - Big Lake Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$723,368,590. A mill rate of 2.466 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	\$657,874,020	\$1,622,300	\$-	\$25,900	\$1,596,400
Sr Cit/Vet	63,961,350	157,700	157,700	-	-
Farm	-	-	-	-	-
Personal	1,533,220	3,700	-	-	3,700
Total	\$723,368,590	\$1,783,700	\$157,700	\$25,900	\$1,600,100

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$1,596,400
311.102	Real Property-Delinquent	40,000
311.200	Personal Property	3,700
311.400	Penalty & Interest	16,000
311.500	Vehicle Tax State Collec	130,940
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$1,787,140

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	254,446	271,760	291,960
Total Expenditures	259,737	337,999	338,869
<hr/>			
Audit balance as of 6/30/2022			\$165,839
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 adjustment to fund balance		(66,805)	
Estimated fund balance 6/30/2023			99,034
Estimated revenues 2023-2024 fiscal year	291,960		
Estimated expenditures 2023-2024 fiscal year	(248,369)		
Capital Projects	(90,500)		
Loan-Principal payment	<u>(574)</u>		
Estimated FY2024 adjustment to fund balance		(47,483)	
Estimated fund balance 6/30/2024			<u><u>\$51,551</u></u>

Fund 278 - North Colony Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$73,440,700. A mill rate of 4.202 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	\$64,533,280	\$271,100	\$-	\$4,300	\$266,800
Sr Cit/Vet	8,502,700	35,700	35,700	-	-
Farm	404,720	-	-	-	-
Personal	-	-	-	-	-
Total	\$73,440,700	\$306,800	\$35,700	\$4,300	\$266,800

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$266,800
311.102	Real Property-Delinquent	8,000
311.400	Penalty & Interest	3,000
311.500	Vehicle Tax State Collec	14,060
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$291,960

Fund 279 - Bogard Road Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	2,331,140	2,425,970	2,247,350
Total Expenditures	2,563,477	2,912,795	2,414,135
<hr/>			
Audit balance as of 6/30/2022			\$713,570
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 adjustment to fund balance		(491,074)	
Estimated fund balance 6/30/2023			222,496
Estimated revenues 2023-2024 fiscal year	2,247,350		
Estimated expenditures 2023-2024 fiscal year	(1,212,965)		
Capital Projects	(1,201,170)		
Loan-Principal payment	<u>(4,312)</u>		
Estimated FY2024 adjustment to fund balance		(171,097)	
Estimated fund balance 6/30/2024			<u><u>\$51,399</u></u>

Fund 279 - Bogard Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$1,611,017,060. A mill rate of 1.400 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	\$1,453,026,590	\$2,034,200	\$-	\$32,500	\$2,001,700
Sr Cit/Vet	150,094,740	210,100	210,100	-	-
Farm	4,765,430	-	-	-	-
Personal	3,130,300	4,300	-	-	4,300
Total	\$1,611,017,060	\$2,248,600	\$210,100	\$32,500	\$2,006,000

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$2,001,700
311.102	Real Property-Delinquent	20,000
311.200	Personal Property	4,300
311.400	Penalty & Interest	10,000
311.500	Vehicle Tax State Collec	211,250
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$2,247,350

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,222,370	1,307,570	1,366,180
Total Expenditures	1,241,165	1,593,791	1,525,553
<hr/>			
Audit balance as of 6/30/2022			\$496,471
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>(235)</u>		
Estimated adjustment to fund balance		(286,456)	
Estimated fund balance 6/30/2023			210,015
Estimated revenues 2023-2024 fiscal year	1,366,180		
Estimated expenditures 2023-2024 fiscal year	(726,403)		
Capital Projects	(799,150)		
Loan-Principal payment	<u>(242)</u>		
Estimated FY2024 adjustment to fund balance		(159,615)	
Estimated fund balance 6/30/2024			<u><u>\$50,400</u></u>

Fund 280 - Greater Butte Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$510,781,830. A mill rate of 2.880 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	\$436,020,760	\$1,255,700	\$-	\$20,000	\$1,235,700
Sr Cit/Vet	72,975,330	210,100	210,100	-	-
Farm	1,785,740	-	-	-	-
Personal	-	-	-	-	-
Total	\$510,781,830	\$1,465,800	\$210,100	\$20,000	\$1,235,700

<u>311 000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$1,235,700
	311.102 Real Property-Delinquent	30,000
	311.400 Penalty & Interest	11,000
	311.500 Vehicle Tax State Collec	89,380
<u>361 000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$1,366,180

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	2,515,977	2,681,130	2,618,030
Total Expenditures	2,735,733	2,826,385	2,680,851
<hr/>			
Audit balance as of 6/30/2022			\$259,080
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 adjustment to fund balance		(145,255)	
Estimated fund balance 6/30/2023			113,825
Estimated revenues 2023-2024 fiscal year	2,618,030		
Estimated expenditures 2023-2024 fiscal year	(1,365,691)		
Capital Projects	<u>(1,315,160)</u>		
Estimated FY2024 adjustment to fund balance		(62,821)	
Estimated fund balance 6/30/2024			<u><u>\$51,004</u></u>

Fund 281 - Meadow Lakes Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$924,980,560. A mill rate of 2.900 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	\$828,149,590	\$2,401,600	\$-	\$38,400	\$2,363,200
Sr Cit/Vet	94,299,550	273,400	273,400	-	-
Farm	-	-	-	-	-
Personal	2,531,420	7,300	-	100	7,200
Total	\$924,980,560	\$2,682,300	\$273,400	\$38,500	\$2,370,400

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$2,363,200
311.102	Real Property-Delinquent	60,000
311.200	Personal Property	7,200
311.400	Penalty & Interest	22,000
311.500	Vehicle Tax State Collec	165,530
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$2,618,030

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	2,360,735	2,478,660	2,337,000
Total Expenditures	2,483,064	2,597,806	2,463,935
<hr/>			
Audit balance as of 6/30/2022			\$301,184
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>(2,561)</u>		
Estimated adjustment to fund balance		(121,707)	
Estimated fund balance 6/30/2023			179,477
Estimated revenues 2023-2024 fiscal year	2,337,000		
Estimated expenditures 2023-2024 fiscal year	(1,402,575)		
Capital Projects	(1,061,360)		
Loan-Principal payment	<u>(2,600)</u>		
Estimated FY2024 adjustment to fund balance		(129,535)	
Estimated fund balance 6/30/2024			<u><u>\$49,942</u></u>

Fund 282 - Gold Trail Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$1,457,686,070. A mill rate of 1.600 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	\$1,307,453,040	\$2,091,900	\$-	\$33,400	\$2,058,500
Sr Cit/Vet	146,518,020	234,400	234,400	-	-
Farm	3,715,010	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,457,686,070	\$2,326,300	\$234,400	\$33,400	\$2,058,500

<u>311.000</u>	<u>General Property Taxes</u>	
	311.100 Real Property	\$2,058,500
	311.102 Real Property-Delinquent	25,000
	311.400 Penalty & Interest	13,000
	311.500 Vehicle Tax State Collec	240,400
<u>361.000</u>	<u>Interest</u>	
	361.100 Interest On Investments	100
Total Estimated Revenues		\$2,337,000

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	742,830	788,590	883,700
Total Expenditures	844,714	900,234	988,239
<hr/>			
Audit balance as of 6/30/2022			\$311,889
Estimated revenues 2022-2023 fiscal year	\$788,590		
Estimated expenditures 2022-2023 fiscal year	(717,734)		
Capital Projects	<u>(182,500)</u>		
Estimated adjustment to fund balance		(111,644)	
Estimated fund balance 6/30/2023			200,245
Estimated revenues 2023-2024 fiscal year	883,700		
Estimated expenditures 2023-2024 fiscal year	(734,954)		
Capital Projects	<u>(253,285)</u>		
Estimated FY2024 adjustment to fund balance		(104,539)	
Estimated fund balance 6/30/2024			<u><u>\$95,706</u></u>

Fund 283 - Greater Talkeetna Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$294,674,180. 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	\$263,241,700	\$800,500	\$-	\$12,800	\$787,700
Sr Cit/Vet	31,335,170	95,200	95,200	-	-
Farm	-	-	-	-	-
Personal	97,310	200	-	-	200
Total	\$294,674,180	\$895,900	\$95,200	\$12,800	\$787,900

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$787,700
311.102	Real Property-Delinquent	20,000
311.200	Personal Property	200
311.400	Penalty & Interest	10,000
311.500	Vehicle Tax State Collec	65,700
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$883,700

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	283,438	292,200	326,290
Total Expenditures	383,488	292,497	357,263
<hr/>			
Audit balance as of 6/30/2022			\$82,989
Estimated revenues 2022-2023 fiscal year	\$292,200		
Estimated expenditures 2022-2023 fiscal year	(265,647)		
Capital Projects	<u>(26,850)</u>		
Estimated adjustment to fund balance		(297)	
Estimated fund balance 6/30/2023			82,692
Estimated revenues 2023-2024 fiscal year	326,290		
Estimated expenditures 2023-2024 fiscal year	(305,963)		
Capital Projects	<u>(51,300)</u>		
Estimated FY2024 adjustment to fund balance		(30,973)	
Estimated fund balance 6/30/2024			<u><u>\$51,719</u></u>

Fund 284 - Trapper Creek Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$74,802,870. 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	\$67,031,060	\$288,300	\$-	\$4,600	\$283,700
Sr Cit/Vet	7,719,950	33,200	33,200	-	-
Farm	51,860	-	-	-	-
Personal	-	-	-	-	-
Total	\$74,802,870	\$321,500	\$33,200	\$4,600	\$283,700

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$283,700
311.102	Real Property-Delinquent	10,000
311.400	Penalty & Interest	4,500
311.500	Vehicle Tax State Collec	27,990
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$326,290

Fund 285 - Alpine Road Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	302,017	310,880	332,080
Total Expenditures	353,707	408,637	456,795
<hr/>			
Audit balance as of 6/30/2022			\$272,921
Estimated revenues 2022-2023 fiscal year	\$310,880		
Estimated expenditures 2022-2023 fiscal year	(273,047)		
Capital Projects	(135,590)		
Loan-Principal payment	(115)		
Estimated adjustment to fund balance		(97,872)	
Estimated fund balance 6/30/2023			175,049
Estimated revenues 2023-2024 fiscal year	332,080		
Estimated expenditures 2023-2024 fiscal year	(446,705)		
Capital Projects	(10,090)		
Loan-Principal payment	(116)		
Estimated FY2024 adjustment to fund balance		(124,831)	
Estimated fund balance 6/30/2024			<u>\$50,217</u>

Fund 285 - Alpine Road Service Area
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$107,218,930. 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	\$86,323,100	\$289,300	\$-	\$4,600	\$284,700
Sr Cit/Vet	20,666,810	69,200	69,200	-	-
Farm	229,020	-	-	-	-
Personal	-	-	-	-	-
Total	\$107,218,930	\$358,500	\$69,200	\$4,600	\$284,700

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$284,700
311.102	Real Property-Delinquent	10,000
311.400	Penalty & Interest	4,500
311.500	Vehicle Tax State Collec	32,780
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	100
Total Estimated Revenues		\$332,080

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	15,959	15,900	15,800
Total Expenditures	-	-	-
<hr/>			
Audit balance as of 6/30/2022			\$22,175
Estimated revenues 2022-2023 fiscal year	\$15,900		
Estimated expenditures 2022-2023 fiscal year	<u>-</u>		
Estimated adjustment to fund balance		15,900	
Estimated fund balance 6/30/2023			38,075
Estimated revenues 2023-2024 fiscal year	15,800		
Estimated expenditures 2023-2024 fiscal year	<u>-</u>		
Estimated FY2024 adjustment to fund balance		15,800	
Estimated fund balance 6/30/2024			<u><u>\$53,875</u></u>

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

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$3,151,900. 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	\$3,151,900	\$15,800	\$-	\$-	\$15,800
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$3,151,900	\$15,800	\$-	\$-	\$15,800

311.000	General Property Taxes	
	311.100 Real Property	\$15,800
Total Estimated Revenues		\$15,800





SPECIAL SERVICE AREAS

224	290 Talkeetna Flood Control
226	292 Point Mackenzie Service Area
228	293 Talkeetna Water/Sewer
230	294 Freedom Hills Subdivision Road
231	295 Circle View/Stampede Estates
233	296 Chase Trail Service Area
234	297 Road Outside Service Areas



Fund 290 - Talkeetna Flood Control
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	53,592	59,450	65,000
Total Expenditures	4,613	49,450	41,302
<hr/>			
Audit balance as of 6/30/2022			\$(213,284)
Estimated revenues 2022-2023 fiscal year	\$59,450		
Estimated expenditures 2022-2023 fiscal year	(49,450)		
Debt Service	<u>(10,000)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2023			(213,284)
Estimated revenues 2023-2024 fiscal year	65,000		
Estimated expenditures 2023-2024 fiscal year	(41,302)		
Debt Service	<u>(10,000)</u>		
Estimated FY2024 adjustment to fund balance		13,698	
Estimated fund balance 6/30/2024			<u><u>\$(199,586)</u></u>

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

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$46,570,730. 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	\$43,430,370	\$65,100	\$-	\$1,000	\$64,100
Sr Cit/Vet	3,140,360	4,700	4,700	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$46,570,730	\$69,800	\$4,700	\$1,000	\$64,100

311.000 General Property Taxes

311.100	Real Property	\$64,100
311.102	Real Property-Delinquent	500
311.400	Penalty & Interest	300

361.000 Interest

361.100	Interest On Investments	100
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Total Estimated Revenues	\$65,000
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Schedule of Long Term Debt

Loans	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
Talkeetna Flood Control	300,000	280,000	10,000	700	10,700	270,000
Total Debt Service Requirements		280,000	10,000	700	10,700	270,000

Fund 292 - Point MacKenzie Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	11,116	11,400	14,800
Total Expenditures	61,465	89,754	51,478
<hr/>			
Audit balance as of 6/30/2022			\$310,062
Estimated revenues 2022-2023 fiscal year	\$11,400		
Estimated expenditures 2022-2023 fiscal year	<u>(89,754)</u>		
Estimated adjustment to fund balance		(78,354)	
Estimated fund balance 6/30/2023			231,708
Estimated revenues 2023-2024 fiscal year	14,800		
Estimated expenditures 2023-2024 fiscal year	<u>(51,478)</u>		
Estimated FY2024 adjustment to fund balance		(36,678)	
Estimated fund balance 6/30/2024			<u><u>\$195,030</u></u>

**Fund 292 - Point MacKenzie Service Area
Revenue Commentary**

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$1,570,400. 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	\$1,570,400	\$14,900	\$-	\$200	\$14,700
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,570,400	\$14,900	\$-	\$200	\$14,700

<u>311.000</u>	<u>General Property Taxes</u>		
	311.100	Real Property	\$14,700
<u>361.000</u>	<u>Interest</u>		
	361.100	Interest On Investments	100
Total Estimated Revenues			\$14,800

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	2,202,242	1,278,100	1,285,100
Total Expenditures	751,864	1,117,645	953,284
<hr/>			
Audit balance as of 6/30/2022			\$1,662,505
Estimated revenues 2022-2023 fiscal year	\$1,278,100		
Estimated expenditures 2022-2023 fiscal year	(892,645)		
Capital Projects	(225,000)		
Loan - Principal payment	<u>(26,592)</u>		
Estimated adjustment to fund balance		133,863	
Estimated fund balance 6/30/2023			1,796,368
Estimated revenues 2023-2024 fiscal year	1,285,100		
Estimated expenditures 2023-2024 fiscal year	(863,284)		
Capital Projects	(90,000)		
Loan - Principal payment	<u>(69,549)</u>		
Estimated FY2024 adjustment to fund balance		262,267	
Estimated fund balance 6/30/2024			<u><u>\$2,058,635</u></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		25,000
<u>349.000</u>	<u>Water and Sewer Fees</u>		
349.100	Water Charges		190,000
349.500	Sewer Charges		170,000
<u>361.000</u>	<u>Interest Earnings</u>		
361.100	Interest On Investments		100
Total Estimated Revenues			\$1,285,100

Schedule of Long Term Debt

Loans	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
Arsenic Treatment	105,000	51,130	5,349	766	6,115	45,781
Water & Sewer Loan	214,000	64,200	64,200	161	64,361	-
Total Debt Service Requirements ⁽¹⁾		115,330	69,549	927	70,476	45,781

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	58	-	-
Total Expenditures	-	5,000	24,965
<hr/>			
Audit balance as of 6/30/2022			\$29,965
Estimated revenues 2022-2023 fiscal year	\$-		
Estimated expenditures 2022-2023 fiscal year	<u>(5,000)</u>		
Estimated adjustment to fund balance		(5,000)	
Estimated fund balance 6/30/2023			24,965
Estimated revenues 2023-2024 fiscal year	-		
Estimated expenditures 2023-2024 fiscal year	<u>(24,965)</u>		
Estimated FY2024 adjustment to fund balance		(24,965)	
Estimated fund balance 6/30/2024			<u><u>\$-</u></u>

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	22,045	24,250	25,550
Total Expenditures	210	11,635	25,212
<hr/>			
Audit balance as of 6/30/2022			\$133,076
Estimated revenues 2022-2023 fiscal year	\$24,250		
Estimated expenditures 2022-2023 fiscal year	(11,635)		
Loan - Principal payment	<u>(6,000)</u>		
Estimated adjustment to fund balance		6,615	
Estimated fund balance 6/30/2023			139,691
Estimated revenues 2023-2024 fiscal year	25,550		
Estimated expenditures 2023-2024 fiscal year	(25,212)		
Loan - Principal payment	<u>(72,000)</u>		
Estimated FY2024 adjustment to fund balance		(71,662)	
Estimated fund balance 6/30/2024			<u><u>\$68,029</u></u>

Fund 295 - Circle View / Stampede Estates
Revenue Commentary

The estimated 2023-2024 fiscal year assessed valuation (as of January 1, 2023) is \$12,986,610. A mill rate of 2.592 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	\$9,839,110	\$25,500	\$-	\$400	\$25,100
Sr Cit/Vet	3,147,500	8,100	8,100	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$12,986,610	\$33,600	\$8,100	\$400	\$25,100

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property	\$25,100
311.102	Real Property-Delinquent	100
311.400	Penalty & Interest	350
<u>361.000</u>	<u>Interest</u>	
361.100	Interest On Investments	-
Total Estimated Revenues		\$25,550

Schedule of Long Term Debt

Loan	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
Dikes	180,000	72,000	72,000	180	72,180	-
Total Debt Service	180,000	72,000	72,000	180	72,180	-

Fund 296 - Chase Trail Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	50	-	-
Total Expenditures	-	7,088	-
<hr/>			
Audit balance as of 6/30/2022			\$25,577
Estimated expenditures 2022-2023 fiscal year	<u>(7,088)</u>		
Estimated adjustment to fund balance		(7,088)	
Estimated fund balance 6/30/2023			18,489
Estimated fund balance 6/30/2024			<u>\$18,489</u>

Fund 297 - Roads Outside Service Area
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1	-	-
Total Expenditures	-	-	329
<hr/>			
Audit balance as of 6/30/2022			\$329
Estimated revenues 2022-2023 fiscal year	\$-		
Estimated expenditures 2022-2023 fiscal year	<u>-</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2023			329
Estimated revenues 2023-2024 fiscal year	-		
Estimated expenditures 2023-2024 fiscal year	<u>(329)</u>		
Estimated FY2024 adjustment to fund balance		(329)	
Estimated fund balance 6/30/2024			<u><u>\$-</u></u>



SOLID WASTE ENTERPRISE FUND

237 Reconciliation of Fund Balance

238 Revenue Commentary & Schedule of Long
Term Debt



Fund 510 - Solid Waste Enterprise Fund
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	11,759,247	10,118,500	11,117,500
Total Expenditures	13,179,321	12,066,417	16,793,783
Unrestricted Net Assets at June 30, 2022			\$11,719,726
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			10,513,468
Estimated revenues 2023-2024 fiscal year	11,117,500		
Estimated expenditures 2023-2024 fiscal year	<u>(16,164,853) **</u>		
Estimated fiscal year 2024 adjustment to net assets		(5,047,353)	
Estimated Unrestricted Net Assets at June 30, 2024			\$5,466,115
Appropriated reservations, transfers, and required adjustments to fund balance:			
Future Cell Closure and Construction Costs	(2,400,000)		
Estimated Unrestricted Net Assets at June 30, 2024			<u><u>3,066,115</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, 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 \$628,930 for depreciation expense as this amounts 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).

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	11,000,000
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	-
<u>366.000</u>	<u>Property Sales & Uses</u>	
<u>391.000</u>	<u>Proceeds of GFS Disposal</u>	
391.100	Sale Of Gfa	-
Total Estimated Revenues		\$11,117,500

Schedule of Long Term Debt

ADEC Loans	Original Loan Amount	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
Landfill Expansion	995,155	277,219	53,805	4,158	57,963	223,414
Cell III Expansion	2,805,926	1,782,649	136,693	26,740	163,433	1,645,956
Cell II Closure	3,060,343	1,645,437	106,498	24,682	131,180	1,538,939
Regional Resource Recovery Facility	936,743	408,441	48,435	6,127	54,562	360,006
Total Debt Service Requirements		4,113,746	345,431	61,707	407,138	3,768,315

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

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,095,965	866,000	1,057,000
Total Expenditures	2,246,049	1,957,621	1,990,684
Unrestricted Net Assets at June 30, 2022			\$(8,747,713)
Estimated revenues 2022-2023 fiscal year	\$866,000		
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			(8,723,286)
Estimated revenues 2023-2024 fiscal year	281,000		
Transfer from Areawide	776,000		
Estimated expenditures 2023-2024 fiscal year	<u>(876,291) **</u>		
Estimated fiscal year 2024 adjustment to net assets		180,709	
Estimated Unrestricted Net Assets at June 30, 2024			<u>\$(8,542,577)</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, 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).

**This amount does not include estimated expenditures of \$1,114,393 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2024. 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

337.100	Other State Revenue	
337.800	State PERS Relief	\$-
341.000	General Government	
341.840	Port Dockage Fees	20,000
341.841	Port Wharfage Fees	100,000
341.842	Port Misc Fees	10,000
341.844	Port Lease/Permit Fees	10,000
367.110	Transfer from Areawide Fund	
367.110	Areawide	917,000
Total Estimated Revenues		\$1,057,000

Schedule of Long Term Debt

Port Bonds	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2024
2012 Series C*	5,770,000	675,000	675,000	33,750	708,750	-
Total Debt Service Requirements		675,000	675,000	33,750	708,750	-

* For partial refunding of the 2004 Series C Bonds.





DEBT SERVICE FUNDS

256	School Debt Service
260	USDA Fronteras Charter School
264	Fireweed Building
268	Certificates of Participation Station 5-1
272	Certificates of Participation Station 6-2
276	Certificates of Participation Station 7-3
280	Parks & Recreation Bonds
284	Non-Areawide Animal Care
288	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, 2023, the outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Recreation and Transportation is \$210,700,000. Our certified assessed value as of January 1, 2023 was \$13,455,898,522. Areawide general obligation debt as of January 1, 2023 is 1.49% of assessed valuation. Our legal capacity is \$941,912,897. We are well below our legal limit.

Our debt levels as of July 1, 2023 for general obligation bonds are as follows:

General Obligation Bonds	
School Construction	\$162,560,000
Parks and Recreation	16,570,000
Transportation Systems	31,570,000
Total General Obligation Bond Debt	\$210,700,000

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2023 is as follows.

Certificates of Participation (COP's)	
Public Safety Building Station 5-1	\$4,040,000
Public Safety Building Station 6-2	3,220,000
Public Safety Building Station 7-3	3,645,000

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, 2023 is as follows.

Fronteras Charter School	\$5,956,761
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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	Date Issued:	3/1/2007
2024	3,005,000	248,250	3,253,250	Original Amount:	\$33,505,000
2025	1,960,000	98,000	2,058,000	Maturity:	4/1/2025
	4,965,000	346,250	5,311,250	Interest Rate:	Various

2012 Series A

FYE	Principal	Interest	Debt Service	Date Issued:	2/23/2011
2024		3,500	3,500	Original Amount:	\$91,770,000
2025		3,500	3,500	Maturity:	3/1/2032
2026		3,500	3,500	Interest Rate:	Various
2027		3,500	3,500		
2028		3,500	3,500		
2029		3,500	3,500		
2030	100,000	3,500	103,500		
	100,000	24,500	124,500		

2012 Series B

FYE	Principal	Interest	Debt Service	Date Issued:	2/23/2011
2024	430,000	21,500	451,500	Original Amount:	\$8,710,000
	430,000	21,500	451,500	Maturity:	3/1/2024
				Interest Rate:	Various

2013 Series A

FYE	Principal	Interest	Debt Service	Date Issued:	3/5/2013
2024	640,000	65,500	705,500	Original Amount:	\$13,290,000
2025	670,000	33,500	703,500	Maturity:	3/1/2025
	1,310,000	99,000	1,409,000	Interest Rate:	Various

**General Obligation Bond
Debt to Maturity**

2014 Series B

FYE	Principal	Interest	Debt Service	Date Issued:	3/20/2014
2024	1,265,000	979,025	2,244,025	Original Amount:	\$29,400,000
2025	1,330,000	914,150	2,244,150	Maturity:	5/1/2034
2026	1,395,000	846,825	2,241,825	Interest Rate:	Various
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		
	20,245,000	6,668,375	26,913,375		

2015 Series A

FYE	Principal	Interest	Debt Service	Date Issued:	2/12/2015
2024	2,740,000	247,100	2,987,100	Original Amount:	\$37,350,000
2025	2,815,000	171,750	2,986,750	Maturity:	2/1/2026
2026	2,910,000	87,300	2,997,300	Interest Rate:	Various
	8,465,000	506,150	8,971,150		

2015 Series B

FYE	Principal	Interest	Debt Service	Date Issued:	3/18/2015
2024	2,510,000	1,818,150	4,328,150	Original Amount:	\$55,195,000
2025	2,615,000	1,716,175	4,331,175	Maturity:	11/1/2034
2026	2,705,000	1,622,850	4,327,850	Interest Rate:	Various
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		
	39,205,000	12,737,800	51,942,800		

**General Obligation Bond
Debt to Maturity**

2016 Series A				
FYE	Principal	Interest	Debt Service	
2024	2,885,000	982,825	3,867,825	Date Issued: 3/15/2015
2025	3,025,000	835,075	3,860,075	Original Amount: \$31,690,000
2026	3,185,000	679,825	3,864,825	Maturity: 6/30/2031
2027	3,305,000	558,888	3,863,888	Interest Rate: Various
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	
	25,425,000	4,115,425	29,540,425	

2019 Series A				
FYE	Principal	Interest	Debt Service	
2024	5,670,000	1,603,736	7,273,736	Date Issued: 12/17/2019
2025	5,790,000	1,482,624	7,272,624	Original Amount: \$63,415,000
2026	6,630,000	1,350,439	7,980,439	Maturity: 3/1/2033
2027	6,785,000	1,193,772	7,978,772	Interest Rate: Various
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	
	62,415,000	8,910,954	71,325,954	

School Construction Bonds Summary – Fiscal Year 2024						
Series	Amount Issued	Balance 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2024
2007A	\$33,505,000	4,965,000	3,005,000	248,250	3,253,250	1,960,000
2012A	\$91,770,000	100,000		3,500	3,500	100,000
2012B	\$8,710,000	430,000	430,000	21,500	451,500	-
2013A	\$13,290,000	1,310,000	640,000	65,500	705,500	670,000
2014B	\$29,400,000	20,245,000	1,265,000	979,025	2,244,025	18,980,000
2015A	\$37,350,000	8,465,000	2,740,000	247,100	2,987,100	5,725,000
2015B	\$55,195,000	39,205,000	2,510,000	1,818,150	4,328,150	36,695,000
2016A	\$31,690,000	25,425,000	2,885,000	982,825	3,867,825	22,540,000
2019A	\$63,415,000	62,415,000	5,670,000	1,603,736	7,273,736	56,745,000
	\$364,325,000	162,560,000	19,145,000	5,969,586	25,114,586	143,415,000

**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	Date Issued:	3/2/2017
2024	895,000	828,500	1,723,500	Original Amount:	\$21,200,000
2025	940,000	783,750	1,723,750	Maturity:	3/1/2037
2026	775,000	736,750	1,511,750	Interest Rate:	Various
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		
	16,570,000	6,743,000	23,313,000		

Parks & Recreation Bonds Summary – Fiscal Year 2024						
Series	Amount Issued	Balance 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2024
2017A	\$21,200,000	16,570,000	895,000	828,500	1,723,500	15,675,000
	\$21,200,000	16,570,000	895,000	828,500	1,723,500	15,675,000

**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.

2014 Series A				
FYE	Principal	Interest	Debt Service	
2024	830,000	552,831	1,382,831	Date Issued: 1/7/2014
2025	870,000	514,028	1,384,028	Original Amount: \$17,840,000
2026	910,000	473,975	1,383,975	Maturity: 4/1/2033
2027	955,000	428,750	1,383,750	Interest Rate: Various
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	
	11,760,000	3,463,772	15,223,772	

2019 Series B				
FYE	Principal	Interest	Debt Service	
2024	680,000	172,318	852,318	Date Issued: 12/17/2019
2025	695,000	157,793	852,793	Original Amount: \$6,845,000
2026	710,000	141,926	851,926	Maturity: 3/1/2032
2027	730,000	125,149	855,149	Interest Rate: Various
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	
	6,745,000	930,300	7,675,300	

**General Obligation Bond
Debt to Maturity**

2015 Series C				
FYE	Principal	Interest	Debt Service	
2024	70,000	35,844	105,844	Date Issued: 3/18/2015
2025	75,000	32,944	107,944	Original Amount: \$1,560,000
2026	80,000	29,844	109,844	Maturity: 11/1/2034
2027	80,000	26,644	106,644	Interest Rate: Various
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	
	1,065,000	232,937	1,297,937	

2022 Series A				
FYE	Principal	Interest	Debt Service	
2024	460,000	528,507	988,507	Date Issued: 7/13/2022
2025	475,000	513,126	988,126	Original Amount: \$12,000,000
2026	490,000	496,323	986,323	Maturity: 7/13/2042
2027	500,000	478,505	978,505	Interest Rate: Various
2028	500,000	460,015	960,015	
2029	500,000	440,963	940,963	
2030	525,000	420,851	945,851	
2031	545,000	399,356	944,356	
2032	570,000	376,431	946,431	
2033	590,000	352,002	942,002	
2034	620,000	324,301	944,301	
2035	650,000	293,306	943,306	
2036	685,000	260,726	945,726	
2037	720,000	226,437	946,437	
2038	755,000	190,439	945,439	
2039	790,000	152,117	942,117	
2040	830,000	111,318	941,318	
2041	875,000	68,377	943,377	
2042	920,000	23,170	943,170	
	12,000,000	6,116,270	18,116,270	

Transportation Bonds Summary – Fiscal Year 2024						
Series	Amount Issued	Balance 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2024
2014A	\$17,840,000	11,760,000	830,000	552,831	1,382,831	10,930,000
2015C	\$1,560,000	1,065,000	70,000	35,844	105,844	995,000
2019B	\$6,845,000	6,745,000	680,000	172,318	852,318	6,065,000
2022A	\$12,000,000	12,000,000	460,000	528,507	988,507	11,540,000
	\$38,245,000	31,570,000	1,580,000	760,993	3,329,500	29,530,000

**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	Date Issued:	10/1/2013
2024	605,000	159,450	764,450	Original Amount:	\$8,585,000
2025	630,000	131,600	761,600	Maturity:	10/1/2028
2026	660,000	102,650	762,650	Interest Rate:	Various
2027	685,000	75,750	760,750		
2028	715,000	46,856	761,856		
2029	745,000	15,831	760,831		
	4,040,000	532,137	4,572,137		

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	Date Issued:	12/15/2016
2024	340,000	161,000	501,000	Original Amount:	\$5,000,000
2025	355,000	144,000	499,000	Maturity:	3/1/2031
2026	370,000	126,250	496,250	Interest Rate:	Various
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		
	3,220,000	765,000	3,985,000		

**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	Date Issued:	12/15/2016
2024	380,000	182,250	562,250	Original Amount:	\$5,700,000
2025	400,000	163,250	563,250	Maturity:	3/1/2031
2026	420,000	143,250	563,250	Interest Rate:	Various
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		
	3,645,000	867,750	4,512,750		

Fund 300 - School Debt Service
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	30,878,548	20,813,432	19,182,158
Total Expenditures	24,126,621	28,122,121	25,114,586
<hr/>			
Audit balance as of 6/30/2022			\$21,741,217
Estimated revenues 2022-2023 fiscal year	\$20,813,432		
Estimated expenditures 2022-2023 fiscal year	<u>(28,122,121)</u>		
Estimated FY2023 adjustment to fund balance		(7,308,689)	
Estimated fund balance at 6/30/2023			14,432,528
Estimated revenues 2023-2024 fiscal year	19,182,158		
Estimated expenditures 2023-2024 fiscal year	<u>(25,114,586)</u>		
Estimated FY2024 adjustment to fund balance		(5,932,428)	
Estimated fund balance 6/30/2024			<u><u>\$8,500,100</u></u>

Fund 300 - School Debt Service

Revenue Detail: Fund 300

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Interest Earnings	\$29,349	\$150	\$100
Transfer From Other Funds	30,849,199	20,813,282	19,182,058
Total Revenues	\$30,878,548	\$20,813,432	\$19,182,158

Schedule of Long Term Debt: Fund 300

School Construction Bonds	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
2007 Series A ⁽¹⁾	33,505,000	4,965,000	3,005,000	248,250	3,253,250	1,960,000
2012 Series A	91,770,000	100,000		3,500	3,500	100,000
2012 SeriesB ⁽²⁾	8,710,000	430,000	430,000	21,500	451,500	-
2013 Series A	13,290,000	1,310,000	640,000	65,500	705,500	670,000
2014 Series B	29,400,000	20,245,000	1,265,000	979,025	2,244,025	18,980,000
2015 Series A ⁽³⁾	37,350,000	8,465,000	2,740,000	247,100	2,987,100	5,725,000
2015 Series B	55,195,000	39,205,000	2,510,000	1,818,150	4,328,150	36,695,000
2016 Series A ⁽⁴⁾	31,690,000	25,425,000	2,885,000	982,825	3,867,825	22,540,000
2019 Series A ⁽⁵⁾	63,415,000	62,415,000	5,670,000	1,603,736	7,273,736	56,745,000
Total Debt Service Requirements	364,325,000	162,560,000	19,145,000	5,969,586	25,114,586	143,415,000

⁽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.

Financial Management Budget Listing Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 300 - Debt Service (Schools) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$29,349	\$150	\$100
Interest Earnings Totals		29,349	150	100
Transfer From Other Funds				
367.110	Areawide	28,445,870	20,813,282	19,182,058
367.400	Capital Projects	2,403,329	-	-
Transfer From Other Funds Totals		30,849,199	20,813,282	19,182,058
Other Revenue Sources				
Division 000 - Non-Departmental Totals		30,878,548	20,813,432	19,182,158
Department 000 - Non-Departmental Totals		30,878,548	20,813,432	19,182,158
Fund 300 - Debt Service (Schools) Totals		\$30,878,548	\$20,813,432	\$19,182,158

Financial Management Budget Listing
Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Fund 300 - Debt Service (Schools) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.100	Dbt Srv-Principal-Schools	\$16,635,000	\$18,395,000	\$19,145,000
441.200	Dbt Srv-Interest-Schools	7,491,621	6,727,121	5,969,586
Debt Service Totals		24,126,621	25,122,121	25,114,586
Division 000 - Non-Departmental Totals		24,126,621	25,122,121	25,114,586
Department 000 - Non-Departmental Totals		24,126,621	25,122,121	25,114,586
Fund 300 - Debt Service (Schools) Totals		\$24,126,621	\$25,122,121	\$25,114,586

Fund 301 - USDA Fronteras Charter School
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	393,300	393,300	393,300
Total Expenditures	393,300	393,300	393,300
<hr/>			
Audit balance as of 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 at 6/30/2023			-
Estimated revenues 2023-2024 fiscal year	393,300		
Estimated expenditures 2023-2024 fiscal year	<u>(393,300)</u>		
Estimated FY2024 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			<u><u>\$-</u></u>

Fund 301 - USDA Fronteras Charter School

Revenue Detail: Fund 301

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 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 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
USDA	6,900,000	5,956,761	180,344	212,956	393,300	5,776,417
Total Debt Service Requirements		5,956,761	180,344	212,956	393,300	5,776,417

Financial Management Budget Listing
Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 301 - Debt Service (USDA - Fronteras) Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Government				
369.150	Lease Interest Revenue	\$393,300	\$393,300	\$393,300
General Government Totals		393,300	393,300	393,300
Division 000 - Non-Departmental Totals		393,300	393,300	393,300
Department 000 - Non-Departmental Totals		393,300	393,300	393,300
Fund 301 - Debt Service (USDA - Fronteras) Totals		\$393,300	\$393,300	\$393,300

Financial Management Budget Listing Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Fund 301 - Debt Service (USDA - Fronteras) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.100	Dbt Srv-Principal-Schools	\$167,750	\$173,933	\$180,344
441.200	Dbt Srv-Interest-Schools	-	219,367	212,956
441.240	Dbt Svc, Interest	225,550	-	-
Debt Service Totals		393,300	393,300	393,300
Division 000 - Non-Departmental Totals		393,300	393,300	393,300
Department 000 - Non-Departmental Totals		393,300	393,300	393,300
Fund 301 - Debt Service (USDA - Fronteras) Totals		\$393,300	\$393,300	\$393,300

Fund 302 - Fireweed Building
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	50	-	-
Total Expenditures	7,368	-	-
<hr/>			
Audit balance as of 6/30/2022			\$-
Estimated revenues 2022-2023 fiscal year	\$-		
Estimated expenditures 2022-2023 fiscal year	-		
Fund Closed Out	<hr/> -		
Estimated FY2023 adjustment to fund balance		-	
Estimated fund balance at 6/30/2023			-
Estimated revenues 2023-2024 fiscal year	-		
Estimated expenditures 2023-2024 fiscal year	<hr/> -		
Estimated FY2024 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			<hr/> <hr/> \$-

Fund 302 - Fireweed Building

Revenue Detail: Fund 302

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Transfer From Other Funds	\$50	\$-	\$-
Total Revenues	\$50	\$-	\$-

Financial Management Budget Listing
Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 302 - Debt Service (Fireweed Building) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Transfer From Other Funds				
367.110	Areawide	\$50	\$-	\$-
Transfer From Other Funds Totals		50	-	-
Division 000 - Non-Departmental Totals		50	-	-
Department 000 - Non-Departmental Totals		50	-	-
Fund 302 - Debt Service (Fireweed Building) Totals		\$50	\$-	\$-

Financial Management Budget Listing
Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Fund 302 - Debt Service (Fireweed Building) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
445.110	Transfer To- Areawide	\$7,368	\$-	\$-
Debt Service Totals		7,368	-	-
Division 000 - Non-Departmental Totals		7,368	-	-
Department 000 - Non-Departmental Totals		7,368	-	-
Fund 302 - Debt Service (Fireweed Building) Totals		\$7,368	\$-	\$-

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	540,921	760,350	764,550
Total Expenditures	760,150	760,250	764,450
<hr/>			
Audit balance as of 6/30/2022			\$759,438
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 at 6/30/2023			759,538
Estimated revenues 2023-2024 fiscal year	764,550		
Estimated expenditures 2023-2024 fiscal year	<u>(764,450)</u>		
Estimated FY2024 adjustment to fund balance		100	
Estimated fund balance 6/30/2024			<u><u>\$759,638</u></u>

Fund 316 - Station 5-1 Certificates of Participation

Revenue Detail: Fund 316

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Interest Earnings	\$771	\$100	\$100
Transfer From Other Funds	540,150	760,250	764,450
Total Revenues	\$540,921	\$760,350	\$764,550

Schedule of Long Term Debt: Fund 316

Certificates of Participation	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
COP'S - 2013	8,585,000	4,040,000	605,000	159,450	764,450	3,435,000
Total Debt Service Requirements		4,040,000	605,000	159,450	764,450	3,435,000

Financial Management Budget Listing Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 316 - Debt Service (COPs 51) Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Interest Earnings				
361.100	Interest On Investments	\$771	\$100	\$100
Interest Earnings Totals		771	100	100
Transfer From Other Funds				
367.110	Areawide	291,681	410,535	412,803
367.700	Service Areas	248,469	349,715	351,647
Transfer From Other Funds Totals		540,150	760,250	764,450
Division 000 - Non-Departmental Totals		540,921	760,350	764,550
Department 000 - Non-Departmental Totals		540,921	760,350	764,550
Fund 316 - Debt Service (COPs 51) Totals		\$540,921	\$760,350	\$764,550

Financial Management Budget Listing Expense

		2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Account	Description			
Fund 316 - Debt Service (COPs 51)		Department 000 - Non-Departmental	Division 000 - Non-Departmental	
Debt Service				
441.110	Dbt Srv-Principal-Fire	\$257,600	\$266,800	\$278,300
441.120	Dbt Srv-Principal-Borough	302,400	313,200	326,700
441.210	Dbt Srv-Interest-Fire	92,069	82,915	73,347
441.220	Dbt Srv-Interest-Borough	108,081	97,335	86,103
Debt Service Totals		760,150	760,250	764,450
Division 000 - Non-Departmental Totals		760,150	760,250	764,450
Department 000 - Non-Departmental Totals		760,150	760,250	764,450
Fund 316 - Debt Service (COPs 51) Totals		\$760,150	\$760,250	\$764,450

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	79,707	-	-
Total Expenditures	497,250	497,000	501,000
<hr/>			
Audit balance as of 6/30/2022			\$4,583,256
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 at 6/30/2023			4,086,256
Estimated revenues 2023-2024 fiscal year	-		
Estimated expenditures 2023-2024 fiscal year	<u>(501,000)</u>		
Estimated FY2024 adjustment to fund balance		(501,000)	
Estimated fund balance 6/30/2024			<u><u>\$3,585,256</u></u>

Fund 318 - Station 6-2 Certificates of Participation

Revenue Detail: Fund 318

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Interest Earnings	\$8,926	\$-	\$-
Transfer From Other Funds	70,781	-	-
Total Revenues	\$79,707	\$-	\$-

Schedule of Long Term Debt: Fund 318

Certificates of Participation	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
COP'S - 2016B	5,000,000	3,220,000	340,000	161,000	501,000	2,880,000
Total Debt Service Requirements		3,220,000	340,000	161,000	501,000	2,880,000

Financial Management Budget Listing Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 318 - Debt Service (Station 6-2) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$8,926	\$-	\$-
Interest Earnings Totals		8,926	-	-
Transfer From Other Funds				
367.400	Capital Projects	70,781	-	-
Transfer From Other Funds Totals		70,781	-	-
Division 000 - Non-Departmental Totals		79,707	-	-
Department 000 - Non-Departmental Totals		79,707	-	-
Fund 318 - Debt Service (Station 6-2) Totals		\$79,707	\$-	\$-

Financial Management Budget Listing
Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Debt Service				
441.110	Dbt Srv-Principal-Fire	\$305,000	\$320,000	\$340,000
441.210	Dbt Srv-Interest-Fire	192,250	177,000	161,000
Debt Service Totals		497,250	497,000	501,000
Division 000 - Non-Departmental Totals		497,250	497,000	501,000
Department 000 - Non-Departmental Totals		497,250	497,000	501,000
Fund 318 - Debt Service (Station 6-2) Totals		\$497,250	\$497,000	\$501,000

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

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	401,479	565,500	562,250
Total Expenditures	564,500	565,500	562,250
<hr/>			
Audit balance as of 6/30/2022			\$790,410
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 at 6/30/2023			790,410
Estimated revenues 2023-2024 fiscal year	562,250		
Estimated expenditures 2023-2024 fiscal year	<u>(562,250)</u>		
Estimated FY2024 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			<u><u>\$790,410</u></u>

Fund 319 - Station 7-3 Certificates of Participation

Revenue Detail: Fund 319

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Transfer From Other Funds	\$401,479	\$565,500	\$562,250
Total Revenues	\$401,479	\$565,500	\$562,250

*Total debt and project includes the Fleet Maintenance Facility.

Schedule of Long Term Debt: Fund 319

Certificates of Participation	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
COP'S - 2016A	5,700,000	3,645,000	380,000	182,250	562,250	3,265,000
Total Debt Service Requirements		3,645,000	380,000	182,250	562,250	3,265,000

Financial Management Budget Listing

Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 319 - Debt Service (7-3) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Transfer From Other Funds				
367.400	Capital Projects	\$27,879	\$-	\$-
367.700	Service Areas	373,600	565,500	562,250
Transfer From Other Funds Totals		401,479	565,500	562,250
Division 000 - Non-Departmental Totals		401,479	565,500	562,250
Department 000 - Non-Departmental Totals		401,479	565,500	562,250
Fund 319 - Debt Service (7-3) Totals		\$401,479	\$565,500	\$562,250

Financial Management Budget Listing
Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Fund 319 - Debt Service (7-3) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.110	Dbt Srv-Principal-Fire	\$350,000	\$365,000	\$380,000
441.210	Dbt Srv-Interest-Fire	214,500	200,500	182,250
Debt Service Totals		564,500	565,500	562,250
Division 000 - Non-Departmental Totals		564,500	565,500	562,250
Department 000 - Non-Departmental Totals		564,500	565,500	562,250
Fund 319 - Debt Service (7-3) Totals		\$564,500	\$565,500	\$562,250

Fund 320 - Parks and Recreation Bonds
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	1,723,161	1,721,100	1,723,600
Total Expenditures	1,721,500	1,721,000	1,723,500
<hr/>			
Audit balance as of 6/30/2022			\$853,290
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 at 6/30/2023			853,390
Estimated revenues 2023-2024 fiscal year	1,723,600		
Estimated expenditures 2023-2024 fiscal year	<u>(1,723,500)</u>		
Estimated FY2024 adjustment to fund balance		100	
Estimated fund balance 6/30/2024			<u><u>\$853,490</u></u>

Fund 320 - Parks and Recreation Bonds

Revenue Detail: Fund 320

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Interest Earnings	\$1,661	\$100	\$100
Transfer From Other Funds	1,721,500	1,721,000	1,723,500
Total Revenues	\$1,723,161	\$1,721,100	\$1,723,600

Schedule of Long Term Debt: Fund 320

General Obligation Bonds	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
2017 Series A	21,200,000	16,570,000	895,000	828,500	1,723,500	15,675,000
Total Debt Service Requirements		16,570,000	895,000	828,500	1,723,500	15,675,000

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

Financial Management Budget Listing Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 320 - Debt Service (Parks/Rec) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$1,661	\$100	\$100
Interest Earnings Totals		1,661	100	100
Transfer From Other Funds				
367.110	Areawide	\$1,721,500	\$1,721,000	\$1,723,500
Transfer From Other Funds Totals		1,721,500	1,721,000	1,723,500
Division 000 - Non-Departmental Totals		1,723,161	1,721,100	1,723,600
Department 000 - Non-Departmental Totals		1,723,161	1,721,100	1,723,600
Fund 320 - Debt Service (Parks/Rec) Totals		\$1,723,161	\$1,721,100	\$1,723,600

Financial Management Budget Listing
Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Fund 320 - Debt Service (Parks/Rec) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.120	Dbt Srv-Principal-Borough	\$810,000	\$850,000	\$895,000
441.220	Dbt Srv-Interest-Borough	911,500	871,000	828,500
Debt Service Totals		1,721,500	1,721,000	1,723,500
Division 000 - Non-Departmental Totals		1,721,500	1,721,000	1,723,500
Department 000 - Non-Departmental Totals		1,721,500	1,721,000	1,723,500
Fund 320 - Debt Service (Parks/Rec) Totals		\$1,721,500	\$1,721,000	\$1,723,500

Fund 325 - Nonareawide A/C
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	491,441	2,000	-
Total Expenditures	545,750	546,000	631
<hr/>			
Audit balance as of 6/30/2022			\$544,631
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 at 6/30/2023			631
Estimated revenues 2023-2024 fiscal year	-		
Estimated expenditures 2023-2024 fiscal year	<u>(631)</u>		
Estimated FY2024 adjustment to fund balance		(631)	
Estimated fund balance 6/30/2024			<u><u>\$-</u></u>

Fund 325 - Nonareawide A/C

Revenue Detail: Fund 325

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Interest Earnings	\$532	\$-	\$-
Transfer From Other Funds	490,909	2,000	-
Total Revenues	\$491,441	\$2,000	\$-

Financial Management Budget Listing Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 325 - Debt Service (A/C COPs) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$532	\$-	\$-
Interest Earnings Totals		532	-	-
Transfer From Other Funds				
367.120	Non Areawide	490,909	2,000	-
Transfer From Other Funds Totals		490,909	2,000	-
Division 000 - Non-Departmental Totals		491,441	2,000	-
Department 000 - Non-Departmental Totals		491,441	2,000	-
Fund 325 - Debt Service (A/C COPs) Totals		\$491,441	\$2,000	\$-

Financial Management Budget Listing
Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Fund 325 - Debt Service (A/C COPs) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.120	Dbt Srv-Principal-Borough	\$495,000	\$520,000	\$-
441.220	Dbt Srv-Interest-Borough	50,750	26,000	-
Debt Service Totals		545,750	546,000	-
Division 000 - Non-Departmental Totals		545,750	546,000	-
Department 000 - Non-Departmental Totals		545,750	546,000	-
Fund 325 - Debt Service (A/C COPs) Totals		\$545,750	\$546,000	\$-

Fund 330 - Transportation System Bonds
Reconciliation of Fund Balance

	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Total Revenues	2,260,314	2,344,934	3,329,500
Total Expenditures	2,246,859	2,344,934	3,329,500
<hr/>			
Audit balance as of 6/30/2022			\$843,617
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 at 6/30/2023			843,617
Estimated revenues 2023-2024 fiscal year	3,329,500		
Estimated expenditures 2023-2024 fiscal year	<u>(3,329,500)</u>		
Estimated FY2024 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			<u><u>\$843,617</u></u>

Fund 330 - Transportation System Bonds

Revenue Detail: Fund 330

Classification	2021-2022 Actual	2022-2023 Amended	2023-2024 Approved
Interest Earnings	\$1,627	\$-	\$-
Transfer From Other Funds	2,258,687	2,344,934	3,329,500
Total Revenues	\$2,260,314	\$2,344,934	\$3,329,500

Schedule of Long Term Debt: Fund 330

General Obligation Bonds	Amount Issued	Balance at 7/1/2023	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2024
2014 Series A	17,840,000	12,550,000	830,000	552,831	1,382,831	11,720,000
2015 Series C	1,560,000	1,135,000	70,000	35,844	105,844	1,065,000
2019 Series B	6,845,000	6,845,000	680,000	172,318	852,318	6,165,000
2022 Series A	12,000,000	12,000,000	460,000	528,507	988,507	11,540,000
Total Debt Service Requirements	38,245,000	32,530,000	2,040,000	1,289,500	3,329,500	30,490,000

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

Financial Management Budget Listing Revenue

Account	Description	2022 Actual Revenue	2023 Amended Budget	2024 Approved Budget
Fund 330 - Debt Service (Trans System) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$1,627	\$-	\$-
Interest Earnings Totals		1,627	-	-
Transfer From Other Funds				
367.110	Areawide	\$2,246,859	\$2,344,934	\$3,329,500
367.400	Capital Projects	11,828	-	-
Transfer From Other Funds Totals		2,258,687	2,344,934	3,329,500
Division 000 - Non-Departmental Totals		2,260,314	2,344,934	3,329,500
Department 000 - Non-Departmental Totals		2,260,314	2,344,934	3,329,500
Fund 330 - Debt Service (Trans System) Totals		\$2,260,314	\$2,344,934	\$3,329,500

Financial Management Budget Listing
Expense

Account	Description	2022 Actual Expense	2023 Amended Budget	2024 Approved Budget
Fund 330 - Debt Service (Trans System) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.130	Dbt Srv-Principal-Trans Sys	\$1,355,000	\$1,515,000	\$2,040,000
441.230	Dbt Srv-Interest-Trans Sys	891,859	829,934	1,289,500
Debt Service Totals		2,246,859	2,344,934	3,329,500
Division 000 - Non-Departmental Totals		2,246,859	2,344,934	3,329,500
Department 000 - Non-Departmental Totals		2,246,859	2,344,934	3,329,500
Fund 330 - Debt Service (Trans System) Totals		\$2,246,859	\$2,344,934	\$3,329,500



CAPITAL PROJECTS



Capital Improvement Plan - Approved FY24 Overview

2024 Capital Budget by Department and by Funding Source

AREAWIDE

Administration - DSJ Building	450,000
Areawide Ambulance Division	585,000
Borough Fleet Vehicles	119,000
Community Development	60,000
Finance	2,000,000
Grant/Pass Throughs	1,690,000
Information Technology	825,000
Motor Vehicle Tax Projects	1,258,960
Parks & Outdoor Recreation Improvements	525,000
Public Works	350,000
Rescue	490,000
Tourism Infrastructure	150,000

AREAWIDE FUNDING TOTAL: \$8,502,960

NONAREAWIDE

Animal Care & Regulation	750,000
Community Development - Libraries	50,000

NONAREAWIDE FUNDING TOTAL: \$800,000

SERVICE AREAS

Butte Fire Service Area	50,000
Central Mat-Su Fire Service Area	1,325,000
Greater Palmer Fire Service Area	175,000
Road Service Area	11,242,035
Road Service Area Equipment/Vehicles	140,000
Sutton Fire Service Area	40,000
Talkeetna Fire Service Area	30,000
Talkeetna Sewer & Water	90,000
West Lakes Fire Service Area	320,000
Willow Fire Service Area	190,000

SERVICE AREAS FUNDING TOTAL: \$13,602,035

ENTERPRISE FUNDS

Public Works - Solid Waste	6,260,000
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ENTERPRISE FUND FUNDING TOTAL: \$6,260,000

LAND MANAGEMENT

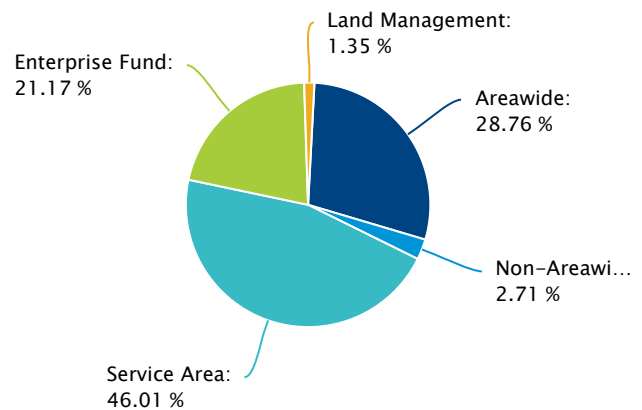
Land & Resource Management	400,000
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LAND MANAGEMENT FUNDING TOTAL: \$400,000

2024 Capital Budget by Funding Source

Areawide	8,502,960
Non-Areawide	800,000
Service Area	13,602,035
Enterprise Fund	6,260,000
Land Management	400,000
TOTAL FY24 CIP	\$29,564,995

Capital Budget by Funding Source



AREAWIDE - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

				Fiscal Year 2025	Fiscal Year 2026
		Manager Proposed	Assembly Approved	Department Request	Department Request
ADMINISTRATION - DSJ BUILDING					
DSJ Attic Insulation And Ventilation	Positive	150,000	150,000	-	-
DSJ Plumbing And Restroom Remodels	Positive	250,000	250,000	500,000	500,000
Facility Energy Saving Improvements	Positive	50,000	50,000	50,000	50,000
		\$ 450,000	\$ 450,000	\$ 550,000	\$ 550,000
AREAWIDE AMBULANCE DIVISION					
Ambulance Replacement/Remount & Refurbishment	Negligible	360,000	360,000	360,000	360,000
New Command Vehicles ⁽²⁾	Negligible	-	-	150,000	150,000
Remodel Ambulance Station 7-9	Not Applicable	150,000	150,000	-	-
Zoll X Series Cardiac Monitor/Defibrillator	Not Applicable	75,000	75,000	-	-
		\$ 585,000	\$ 585,000	\$ 510,000	\$ 510,000
BOROUGH FLEET VEHICLES					
Pickup 4 X 4	Not Applicable	45,000	45,000	-	-
Suv 4 X 4, replace #19	Not Applicable	42,000	42,000	-	-
Suv 4 X 4, replace #25	Not Applicable	32,000	32,000	-	-
		\$ 119,000	\$ 119,000	\$ -	\$ -
COMMUNITY DEVELOPMENT					
Alcantra Disc Golf Upgrades	Not Applicable	-	10,000	-	-
Bodenburg Compound	Not Applicable	-	50,000	-	-
		\$ -	\$ 60,000	\$ -	\$ -
EMERGENCY MANAGEMENT					
Emergency Management Staff Vehicle-Suv	Negligible	-	-	80,000	-
EOC Ceiling Replacement/Soundproofing/ Lighting	Negligible	-	-	100,000	-
		\$ -	\$ -	\$ 180,000	\$ -
FINANCE					
Financial System Improvements	Moderate	2,000,000	2,000,000	500,000	-
		\$ 2,000,000	\$ 2,000,000	\$ 500,000	\$ -

				Fiscal Year 2025	Fiscal Year 2026
		Manager Proposed	Assembly Approved	Department Request	Department Request
GRANT/PASS THROUGHS					
Big Lakes Lions Club	Not Applicable	-	40,000	-	-
City of Wasilla Planning Grant	Not Applicable	100,000	100,000	-	-
Grant Match For Fish Passage Projects	Positive	500,000	500,000	750,000	750,000
Gwcc Msb Tourism Support	Not Applicable	100,000	100,000	100,000	100,000
Human Services Community Matching Grant	Not Applicable	150,000	150,000	150,000	150,000
MSCVB (Mat-Su Convention & Visitors Bureau)	Not Applicable	800,000	800,000	-	-
		\$ 1,650,000	\$ 1,690,000	\$ 1,000,000	\$ 1,000,000
INFORMATION TECHNOLOGY					
Aerial Imagery & Lidar	Not Applicable	250,000	250,000	250,000	250,000
Ecommerce	Negligible	100,000	100,000	50,000	-
GIS Online Mapping - Location Value Assessment	Positive	-	-	50,000	50,000
Microsoft 365 Migration	Negligible	-	-	50,000	-
Network Infrastructure	Slight	225,000	225,000	225,000	225,000
Website Upgrade	Negligible	100,000	100,000	-	-
Workstation Life Cycle Replacements	Not Applicable	150,000	150,000	150,000	150,000
		\$ 825,000	\$ 825,000	\$ 775,000	\$ 675,000
MOTOR VEHICLE TAX PROJECTS					
Bridge & Railroad Crossing Major Maintenance and Repair	Not Applicable	1,258,960	1,258,960	-	-
		\$ 1,258,960	\$ 1,258,960	\$ -	\$ -
PARKS & OUTDOOR RECREATION IMPROVEMENTS					
Alcantra Field Repair	Negligible	125,000	125,000	125,000	125,000
Bald Mountain Trailhead Development	Negligible	-	-	575,000	585,000
Brett Ice Arena Digital Display Sign	Positive	50,000	50,000	-	-
Brett Ice Arena Storage Building	Negligible	30,000	30,000	300,000	-
Settlers Bay Road/Parking Lot	Negligible	60,000	60,000	200,000	200,000
Skeetawk Ski Area Development - Grant Aw	Not Applicable	150,000	170,000	-	-
Trail Dozer	Negligible	90,000	90,000	-	-
		\$ 505,000	\$ 525,000	\$ 1,200,000	\$ 910,000
PUBLIC WORKS					
Seismic Resiliency Improvements	Positive	350,000	350,000	750,000	250,000
		\$ 350,000	\$ 350,000	\$ 750,000	\$ 250,000

				Fiscal Year 2025	Fiscal Year 2026
		Manager Proposed	Assembly Approved	Department Request	Department Request
RESCUE					
Gas Detection Equipment Replacement/Upgrade	Negligible	-	-	95,000	-
Hazardous Materials Response/Tow Vehicle	Negligible	190,000	190,000	-	-
New Rescue Airboat And Trailer- Water Rescue	Negligible	-	-	-	180,000
Off Road Rescue Equipment Replacement	Negligible	-	-	120,000	120,000
Rescue Apparatus Replacement	Negligible	-	-	1,200,000	1,200,000
Technical Rescue Trailer And Equipment	Negligible	300,000	300,000	-	-
		\$ 490,000	\$ 490,000	\$ 1,415,000	\$ 1,500,000
TOURISM INFRASTRUCTURE					
Winter Trail Grooming	Positive	150,000	150,000	200,000	200,000
		\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000

AREAWIDE – APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

DSJ ATTIC INSULATION AND VENTILATION

Administration - DSJ Building

Type New Project
Category Facilities
Department Admin

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 150,000	\$ 150,000	\$ -	\$ -

The DSJ building has excessive heat loss in the attic causing large ice dams at the eaves during cold temperatures and increased heating costs. Large icicles form near public walkways causing a safety risk, potential building damage, and added continual maintenance costs to remove them. This project will address problem areas by using thermal imaging to identify heat loss, adding insulation, and ensuring proper ventilation within the attic spaces.

DSJ PLUMBING AND RESTROOM REMODELS

Administration - DSJ Building

Type New Project
Category Facilities
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 250,000	\$ 250,000	\$ 500,000	\$ 500,000

Plumbing throughout the DSJ is becoming aged and fragile. As a result, several restrooms are frequently being clogged and are in need of constant, expensive repairs due to failing pipes. These plumbing systems and restrooms are in need of updated piping and fixtures. The maintenance costs are currently averaging about \$2,000 every two weeks to address the clogged pipes. If left unaddressed, a larger system failure is likely in the near future and maintenance costs will continue to rise. This project aims to delve into the needed repairs and will prepare design and a phase 1 project for restroom and plumbing restorations.

FACILITY ENERGY SAVING IMPROVEMENTS

Administration - DSJ Building

Type Continuous
Category Improvement
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

This project will facilitate saving improvements within Borough buildings.

AMBULANCE REPLACEMENT/REMOUNT & REFURBISHMENT

Areawide Ambulance Division

Type Reoccurring
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000

A conservatively based industry standard for ambulance replacement suggests the following guidelines: ambulances greater than 5 years old, or ambulances greater than 130,000 miles. 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 years request is for two remounts.

NEW COMMAND VEHICLES (2)

Areawide Ambulance Division

Type New Project
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 150,000	\$ 150,000

EMS, by the nature of our response area and mission, are on the road constantly. Currently out of 12 support/command vehicles, seven are in excess of 120,000 miles. Of those, one is over 200K, one is over 180K, and five are over 115,000 miles. Due to ongoing 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 its role, such as radios, lighting, decals, narcotic / Knox unit, moose guards etc.

REMODEL AMBULANCE STATION 7-9

Areawide Ambulance Division

Type New Project
Category Facilities
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 150,000	\$ 150,000	\$ -	\$ -

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. Remodel would include the addition of separate sleeping areas, modifications and upgrades to the bathrooms and kitchen areas, modifications to bring the building up to code, and other areas of upgrade such as paint, lighting and carpet.

ZOLL X SERIES CARDIAC MONITOR/DEFIBRILLATOR

Areawide Ambulance Division

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 75,000	\$ 75,000	\$ -	\$ -

Purchase (2) additional Zoll X-Series Monitors in order to maintain the cardiac care capabilities of the EMS system. Our oldest monitors (2015) are aging past the point where they can be repaired or updated. With an effective device rotation and preventative maintenance schedule, we expect to realize longer service life and an overall decrease in device costs over time. This project will include all related equipment as needed for regular use, including batteries, monitoring wires/tubing and external protective carrying cases.

PICKUP 4 X 4

Borough Fleet Vehicles

Type Replacement
Category Vehicle
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 45,000	\$ 45,000	\$ -	\$ -

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace #32 a 20-year-old vehicle 2004 Ford F-150 4 x 4 with 177,365 miles this truck is no longer cost effective to maintain.

SUV 4 X 4, REPLACE #19

Borough Fleet Vehicles

Type Replacement
Category Vehicle
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 42,000	\$ 42,000	\$ -	\$ -

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace SUV #19 a 20-year-old 2002 Ford Explorer 4 x 4 with 111,232 miles. This vehicle is currently out of service due to engine, transmission and heating system failures.

SUV 4 X 4, REPLACE #25**Borough Fleet Vehicles**

Type Replacement
Category Vehicle
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 32,000	\$ 32,000	\$ -	\$ -

This vehicle is for fleet and includes all necessary safety and operational equipment and accessories. This will replace SUV #25, a 2002 Ford Explorer 4 x 4 with 163,000 miles. The exterior body paint is peeling off, door seals have weathered causing intrusion into body electrical cavities and creating multiple wiring system component failures. Repairs are exceeding value of vehicle.

ALCANTRA DISC GOLF UPGRADES**Community Development**

Type New Project
Category Parks & Recreation
Department General Government

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ 10,000	\$ -	\$ -

This project will allow for improvements of the Alcantra Disc Golf course. The funds will be used to order new baskets to be handed over to the organization for installation.

BODENBURG COMPOUND**Community Development**

Type New Project
Category Improvement
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ 50,000	\$ -	\$ -

This grant would be for the Bodenburg Compound in the Butte, to be used for improvements and community use of property.

EMERGENCY MANAGEMENT STAFF VEHICLE-SUV**Emergency Management**

Type New Project
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 80,000	\$ -

This project would allow for the purchase and outfitting of a SUV vehicle for use by EM staff for moving personnel, supplies and materials during day to day EM operations. Currently the staff use F250 size vehicles with no adjustability for seating, which limits who can drive them comfortably and safely. Currently some of the EM staff are of shorter stature and driving these bigger trucks is more difficult for them, especially while driving them around the core area. This project is identified on our 5 year road map.

EOC CEILING REPLACEMENT/SOUNDPROOFING/LIGHTING**Emergency Management**

Type New Project
Category Facilities
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 100,000	\$ -

This project will allow for removal, purchase and construction of new ceiling grid, components, soundproofing, speakers, and lighting for the MSB EOC. Currently the ceiling is in dilapidated shape, missing components and has been in place since the 1980's. Sound carries through the ceiling to the MATCOM Dispatch center affecting radio traffic. There are also 3 different types of ceiling materials/products in place that were exposed during a recent remodel, all of which look very different. The current lighting is a mixed system with different lights, fixtures and intensities based on the previous use of the space, and there are no emergency lights in this area for use during the loss of power and the generator. This ceiling system also is affected by earthquakes and gravity and dust, ceiling material and partitions fall during each earthquake. This project will allow for a purposed built lighting and ceiling system to be placed to allow the EOC to fully function in an updated and professional manner.

FINANCIAL SYSTEM IMPROVEMENTS

Finance

Type New Project
Category Improvement
Department Finance

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 2,000,000	\$ 2,000,000	\$ 500,000	\$ -

The Borough has a need to improve and upgrade all systems relating to the assessment, billing and collection of property tax and receipting of all Borough revenues. The current application has reached its life cycle expectancy and requires an upgrade or replacement software. An upgrade/replacement to the software is necessary to improve functionality, efficiencies, and accuracy.

BIG LAKES LIONS CLUB

Grant/Pass Throughs

Type Grant
Category Planning
Department General Government

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ 40,000	\$ -	\$ -

This grant would be for Big Lakes Lions Club operations to support services provided to the community.

CITY OF WASILLA PLANNING GRANT

Grant/Pass Throughs

Type Grant
Category Planning
Department General Government

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ -	\$ -

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

GRANT MATCH FOR FISH PASSAGE PROJECTS

Grant/Pass Throughs

Type Grant
Category Improvement
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 500,000	\$ 500,000	\$ 750,000	\$ 750,000

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 project 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

Grant/Pass Throughs

Type Grant
Category Parks & Recreation
Department General Government

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ 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

Grant/Pass Throughs

Type Grant
Category Planning
Department General Government

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 150,000	\$ 150,000	\$ 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)

Grant/Pass Throughs

Type Grant
Category Planning
Department General Government

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 800,000	\$ 800,000	\$ -	\$ -

Mat-Su Convention & Visitors Bureau funding.

AERIAL IMAGERY & LIDAR

Information Technology

Type Continuous
Category Improvement
Department Information Technology

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

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. Assessments Division personnel have used imagery to locate hundreds of new structures. The FY20 core area imagery generated an estimated \$340,000 of pre-exemption building value tax revenue and 78 new cabins in FY21, and added \$68,000 to the assessment roll. Imagery has improved e911 dispatch efficiency. Aerial imagery program is currently funded from the e911. LiDAR was captured in 2019 in the Core area. LiDAR in outlying areas was collected in 2011. Borough citizens and staff use LiDAR elevation data for a number of functions. Oblique imagery allows assessors to virtually visit properties not normally accessible by the road system. The product supports remote work solutions without compromising quality or accuracy. We are requesting additional LiDAR-update funding of \$150,000 and Oblique funding of \$100,000 per year (FY24, FY25, and FY26).

ECOMMERCE

Information Technology

Type Reoccurring
Category Improvement
Department Information Technology

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ 50,000	\$ -

The Borough Assembly has asked for improvements to our existing eCommerce system, which are on-going. We have a number of additional products / services that can be moved from a legacy eCommerce system, Point and Pay, and others that have never been. 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 other systems and significantly reduce double entry of data and human error. This will make the work of the Borough staff significantly more efficient. Our current system, implemented in April 2017, is aging and will need to be upgraded. There is not currently an upgrade path to our present underlying system and configuration. Solid support for our current system ends in 2026. Although the system can continue beyond that. A new solution will have to be researched and a migration project started as soon as possible to allow for a smooth transition. We are asking for \$100,000 in FY24 to continue this project and begin a migration project. FY 25 and FY26 needs are only estimates.

GIS ONLINE MAPPING - LOCATION VALUE ASSESSMENT

Information Technology

Type New Project

Category Improvement
Department Information Technology

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 50,000	\$ 50,000

The Borough underwent an ESRI Location Value Assessment (LVA) in FY16. Borough employees identified 93 processes where GIS mapping applications would make their duties more efficient. With these efficiencies, employees would be better able to meet the ever-increasing demand for services from an ever growing population without a proportionate increase in Borough manpower. The solutions developed have already provided significantly improved efficiency for several departments including Code Compliance, Assessments, Emergency Services and O&M. Additional improvements include increased public transparency, better and faster analysis, enhanced functionality and more. Savings in the area of staff time are already starting to pay dividends. Solutions are being integrated with other enterprise level systems, such as eCommerce and Cartegraph. In order to keep the momentum of service/solution delivery to our Borough staff and public, we are requesting a project fund be established so that IT can centrally manage and deliver the solutions to the other departments without asking each department to fund the efforts individually. This project fund will be used for staff augmentation for project management, business analysis and GIS technical services with local prequalified vendors. In FY24, FY25, and FY26 we are requesting \$150,000 to continue to deliver solutions to staff and public.

MICROSOFT 365 MIGRATION

Information Technology

Type New Project
Category Improvement
Department Information Technology

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 50,000	\$ -

The Boroughs intranet is currently run on premise with SharePoint 2016. The current version of the tool is the cloud-based Sharepoint Online (SPO). SPO has many improvements and a much better editing environment but migrating from one to the other is not simple. Additionally, Microsofts cloud strategy is the Microsoft 365 suite. This suite which we already have, integrates Sharepoint Online with Teams, PowerAutomate, PowerBI, Office Online, Dynamix, and more. Simply put, this toolset is intended to help streamline work, reduce waste, and allow the Borough to embrace digital transformation. We have implemented some of these tools to great advantage (ex. Teams) and have an opportunity with migrating from SharePoint 2016 to SharePoint Online to use these tools cohesively. We are asking for \$100,000 in FY24 to begin this project and conduct migration. FY 25 and FY26 needs are only estimates.

NETWORK INFRASTRUCTURE

Information Technology

Type Continuous
Category Equipment
Department Information Technology

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000

Each year various portions of the IT Network infrastructure reach their end of life and require replacement. There are also advancements in technology that make the equipment more powerful, more efficient and reliable, and often lower the cost of purchase, maintenance and operation. Security enhancements included with this infrastructure are crucial to keeping our data safe. In FY24, we are requesting funding for the following infrastructure items that need to be replaced as part of a sustainable approach to hardware lifecycle replacements. \$100,500 for Compute and Storage replacements, \$35,000 Tape backup drive replacement, \$67,500 for Network and Switching infrastructure, \$35,000 for point of sale upgrades due to vendor change. The total FY24 Infrastructure request is \$238,000.

WEBSITE UPGRADE

Information Technology

Type New Project
Category Improvement
Department Information Technology

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ -	\$ -

The Borough Website has been running on the same Content Management System (CMS) since 2006. It is showing signs of age and has not kept pace with developments on the web in the last several years. Additionally we have diversified our web presence with multiple end-to-end SAAS applications with independent web portals (ex. Bonfire Hub [purchasing/bids], NeoGov [Jobs], Code Publishing [Borough Code]), ecommerce, initiative sites (ex. myProperty and ESRI Hub sites), Dashboards (ex. PowerBi, ESRI Dashboards), Mapping Applications, Crowd Sourcing Apps (COVID Relief Application, Problem Reporter), multiple Social Media presences, and Search Service presence (ex. Google Business Pages). The Borough needs a Website upgrade that that will provide a central Portal and federated search service that pulls all of these pieces together, as well as a more contemporary editing experience, and a unified global. This will include migrating from our current open-source CMS to a commercially supported CMS, a federated Search provider, an API first architecture to enable sharing of Borough data across sites and platforms. We are asking for \$100,000 in FY24 to begin this project and conduct migration. FY 25 and FY26 needs are only estimates.

WORKSTATION LIFE CYCLE REPLACEMENTS

Information Technology

Type	Continuous			
Category	Equipment			
Department	Information Technology			
		FY24 Proposed	FY24 Approved	FY25
		\$ 150,000	\$ 150,000	\$ 150,000

The IT Department uses a five year refresh cycle per Assembly guidance. This means that 1/5 of our entire workstation infrastructure is replaced annually. This amounts to around 125-150 workstations replaced every year. IT has seen significant degradation of performance and failure for workstations that enter their fifth year of service. If a user does not require mobility then a desktop device is excellent for their needs. Desktops usually provide better performance at a less expensive price point than mobile infrastructure. Today's laptops can also work well for the office worker using docking stations that will provide good desktop capabilities while also allowing for mobility when required. This area-wide funding only pays for workstations for area-wide support. Non-area-wide funds pay for workstations in other areas. In FY23, the total workstation replacement cost was \$186,000 for both area-wide and non-area-wide. The exact number of workstations varies from year to year, making the total amount of funding necessary vary as well. Placing Workstation Replacements in the CIP allows us to request the same amount each year, evening out the requests. In FY24, FY25 and FY26, we are requesting \$150,000 for Workstation Life Cycle Replacement.

BRIDGE & RAILROAD CROSSING MAJOR MAINTENANCE AND REPAIR

Motor Vehicle Tax Projects

Type	New Project			
Category	Improvement			
Department	General Government			
		FY24 Proposed	FY24 Approved	FY25
		\$ 1,258,960	\$ 1,258,960	\$ -

50% Match RSA Construction, 50% Match Dust Control. Motor Vehicle Tax revenues in excess of annual allocations provide funding for bridge and railroad crossings major maintenance and repair.

ALCANTRA FIELD REPAIR

Parks & Outdoor Recreation Improvements

Type	Continuous			
Category	Parks & Recreation			
Department	Community Development			
		FY24 Proposed	FY24 Approved	FY25
		\$ 125,000	\$ 125,000	\$ 125,000

The Borough has replaced three of the four existing soccer fields at the facility with the fourth to be completed this summer. The softball fields are next on the list of renovations and Field #4 is currently unplayable due to frost heaves and rocks.

BALD MOUNTAIN TRAILHEAD DEVELOPMENT

Parks & Outdoor Recreation Improvements

Type	New Project			
Category	Parks & Recreation			
Department	Planning & Land Use			
		FY24 Proposed	FY24 Approved	FY25
		\$ -	\$ -	\$ 575,000

This is the highest scoring project in the 2022 Capital Improvement Program. Bald Mountain trail is designated as a regionally significant trail in the MSB Recreational Trails Plan. There is very little room for emergency vehicles to park when doing search and rescue from this trailhead, creating a strong public health and safety concern at this location. It is also extremely popular with borough residents for year-round recreational use. Funding source could be areawide or Land Management.

BRETT ICE ARENA DIGITAL DISPLAY SIGN

Parks & Outdoor Recreation Improvements

Type New Project
Category Parks & Recreation
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 50,000	\$ 50,000	\$ -	\$ -

The current sign at the Brett Ice Arena was installed when the facility was constructed. It does not allow for advertising or promoting events. The new sign would be electronic and allow for changing information, announcing classes, events and other skating opportunities.

BRETT ICE ARENA STORAGE BUILDING

Parks & Outdoor Recreation Improvements

Type New Project
Category Parks & Recreation
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 30,000	\$ 30,000	\$ 300,000	\$ -

The Brett lost a storage room as part of the renovation project in 2019. Currently we have mowers, attachments, rink glass and other items stored under tarps. This funding would design bid ready documents to construct a 20x30 addition to the building.

SETTLERS BAY ROAD/PARKING LOT

Parks & Outdoor Recreation Improvements

Type New Project
Category Improvement
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 60,000	\$ 60,000	\$ 200,000	\$ 200,000

The existing roads and parking lot see heavy use due to the popularity of the new park. Neither access road is to Borough standards and often times is inundated with water runoff. We are requesting funds for design, cost estimates and bid ready documents to upgrade the roads and parking areas.

SKEETAWK SKI AREA DEVELOPMENT - GRANT AW

Parks & Outdoor Recreation Improvements

Type Grant
Category Parks & Recreation
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 150,000	\$ 170,000	\$ -	\$ -

This facility is expected to be one of the venues for the 2024 Arctic Winter Games sponsored by the Borough. Despite Skeetawks success constructing the ski hill and getting it operational, a large number of infrastructure needs remain. Some of the more immediate needs include site clearing and clean-up and an economic study before potentially increasing the distance the lift travels up the mountain.

TRAIL DOZER

Parks & Outdoor Recreation Improvements

Type New Project
Category Equipment
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 90,000	\$ 90,000	\$ -	\$ -

Purchase of a Sutter 500 Trail Dozer that will allow for better trail maintenance and trail construction. The machine is only 4 feet wide and has the capability to operate the blade in 6 different directions and cross slopes of up to 35 degrees.

SEISMIC RESILIENCY IMPROVEMENTS

Public Works

Type Reoccurring
Category Improvement
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 350,000	\$ 350,000	\$ 750,000	\$ 250,000

After initial Level 1 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 second half of detailed design on the selected buildings during FY24.

GAS DETECTION EQUIPMENT REPLACEMENT/UPGRADE

Rescue

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 95,000	\$ -

This project is to fund a replacement of the Boroughs required 4 gas detectors for emergency services. These devices are carried on the majority of fire and rescue response vehicles to detect and measure carbon monoxide, oxygen levels, explosive gases (LEL) and hydrogen sulfide. Each year members of our community are at risk from carbon monoxide exposure and these types of responses are one of our most common request for assistance. It has been over 5 years since our last upgrade of this valuable equipment. This project includes the cost of the detectors, related equipment and required calibration equipment. Gas detection equipment requires occasional replacement as sensors and parts become obsolete.

HAZARDOUS MATERIALS RESPONSE/TOW VEHICLE

Rescue

Type New Project
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 190,000	\$ 190,000	\$ -	\$ -

This project replaces a 1991 retired EMS Chevy ambulance currently still used by the Hazardous Materials Team as a primary response and tow vehicle (Asset 00502). This vehicle is no longer reliable and needs to be dependable to respond Borough wide on any hazardous materials team calls. This response vehicle is utilized to carry personnel and tow a trailer with our decontamination equipment. MSB Hazardous Materials Team is a level B team that focuses on decontaminating victims so they can be safely transported and cared for. This vehicle will be a heavy duty 4x4 with an enclosed utility box for carrying equipment and allowing personnel to don protective equipment out of the weather while on scene.

NEW RESCUE AIRBOAT AND TRAILER- WATER RESCUE

Rescue

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 180,000

The teams 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.

OFF ROAD RESCUE EQUIPMENT REPLACEMENT

Rescue

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 120,000	\$ 120,000

This project will begin funding a multi-year project to modernize and replace the Department of Emergency Services off-road and remote rescue equipment including all-terrain vehicles (ATVs), snow machines, side by sides and patient transport devices. Currently, the majority of our off-road rescue assets are older than 2010 model years with all but two borough assets over 8 years old. These response vehicles are pre-staged throughout the borough to provide responses to members of the public who become lost, injured or trapped in the numerous off road locations in our rescue response area. Responders need dependable equipment to operate on off-road rescues.

RESCUE APPARATUS REPLACEMENT

Rescue

Type New Project
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 1,200,000	\$ 1,200,000

Of the current rescue vehicles stationed across the Borough, most are due for replacement based on adopted apparatus replacement criteria. The current rescue vehicles provided by DES for responding to rescue calls throughout the Borough were largely purchased over 25 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. This would replace up to two of the dedicated heavy rescue vehicles. Future projects will replace additional heavy and light duty rescues based on prioritization.

TECHNICAL RESCUE TRAILER AND EQUIPMENT

Rescue

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 300,000	\$ 300,000	\$ -	\$ -

This project funds a self-contained and equipped technical rescue trailer capable of supporting trench rescue, structural collapse and support for other technical rescue incidents. This trailer is set up to be an independent self-contained cache of equipment available for Borough wide response. As a trailer it saves the expense of a dedicated chassis and other vehicle components. This project includes the trailer, generator, lighting, hand tools and pneumatic rescue tools designed for stabilizing trench walls or unstable portions of a building following collapse. This equipment is necessary to provide independence from relying on the Anchorage Fire Department for responses during earthquakes and other natural disasters when their equipment may not be available or able to respond.

WINTER TRAIL GROOMING

Tourism Infrastructure

Type Continuous
Category Improvement
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000

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 2025	Fiscal Year 2026
		Manager Proposed	Assembly Approved	Department Request	Department Request
ANIMAL CARE & REGULATION					
External Front “Facelift”	Positive	-	-	50,000	-
Shelter Long-Term Deferred Repair And Maintenance	Positive	500,000	500,000	500,000	500,000
Veterinary Clinic Equipment Replacement And Upgrades	Positive	250,000	250,000	100,000	-
		\$ 750,000	\$ 750,000	\$ 650,000	\$ 500,000
COMMUNITY DEVELOPMENT - LIBRARIES					
Big Lake Library Pre Development Plan	Negligible	50,000	50,000	-	-
		\$ 50,000	\$ 50,000	\$ -	\$ -

NONAREAWIDE – APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

EXTERNAL FRONT “FACELIFT”

Animal Care & Regulation

Type New Project
Category Improvement
Department Animal Care & Regulation

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 50,000	\$ -

This project will provide a “facelift” for the front of the AC&R facility and make better use of the front grounds. We are in the process of developing a new department logo with community input. With this, we intend to re-logo the front of the building and improve signage. The current signage is inadequate. This project also includes building a functional dog park with exercise/play area for facility animal and community use.

SHELTER LONG-TERM DEFERRED REPAIR AND MAINTENANCE

Animal Care & Regulation

Type Reoccurring
Category Facilities
Department Animal Care & Regulation

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

These funds will be used to repair, replace or upgrade existing facility mechanical systems and finishes that have reached or exceeded their expected terms of use. The AC&R facility mechanical systems and finishes were not properly designed for this type of specialized facility, and, after nearly 15 years of hard and continuous use, those systems are worn-out and failing. These funds can also be applied to current CIP projects related to dog kennel restoration and safety upgrades.

VETERINARY CLINIC EQUIPMENT REPLACEMENT AND UPGRADES

Animal Care & Regulation

Type New Project
Category Equipment
Department Animal Care & Regulation

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 250,000	\$ 250,000	\$ 100,000	\$ -

Veterinary clinic equipment has degraded after years of continuous use. Clinic surgical suite needs upgraded lighting. Anesthesia machines will need to be replaced. Dental room needs significant upgrades - dental x-ray, wet table, new dental tools. Diagnostic equipment is out of date and will need to be replaced. Having in-house ability to perform more diagnostic tests will decrease out-sourcing, increase turn-around time and improve care. Surgical and dental improvements will promote medical clearance of animals and decrease in-shelter stay times.

BIG LAKE LIBRARY PRE DEVELOPMENT PLAN

Community Development - Libraries

Type New Project
Category Facilities
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 50,000	\$ 50,000	\$ -	\$ -

The Big Lake Library is the next library scheduled to be renovated/replaced. The Pre Development Plan is the first step in securing the needs of the community and identify costs.

Service Area - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

				Fiscal Year 2025	Fiscal Year 2026
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request
BUTTE FIRE SERVICE AREA					
Building Assesment Station 21	Positive	50,000	50,000	-	-
Command Vehicle Replacement	Negligible	-	-	-	200,000
Mobile Radio Replacement	Negligible	-	-	-	90,000
Pumper/Tender - Butte	Negligible	-	-	1,000,000	-
		\$ 50,000	\$ 50,000	\$ 1,000,000	\$ 290,000
CASWELL FIRE SERVICE AREA					
Pumper/Tender - Caswell	Negligible	-	-	800,000	-
		\$ -	\$ -	\$ 800,000	\$ -
CENTRAL MAT-SU FIRE SERVICE AREA					
Alternate Fill Site	Negligible	-	-	600,000	-
Central Station Deferred Maintenance	Not Applicable	50,000	50,000	250,000	-
Command And Support Vehicle Replacement	Not Applicable	75,000	75,000	150,000	-
Replace One Pumper-Tender	Not Applicable	-	-	1,450,000	-
Station 5-2 Construction And Ff&E	Slight	-	-	1,000,000	6,000,000
Training Complex Build Out	Negligible	1,000,000	1,000,000	1,500,000	-
Turn-Out Gear/Ppe Replacment	Not Applicable	200,000	200,000	200,000	-
		\$ 1,325,000	\$ 1,325,000	\$ 5,150,000	\$ 6,000,000
GREATER PALMER FIRE SERVICE AREA					
New Station 3-9 Equipment	Negligible	175,000	175,000	-	-
Replacement Command Vehicle	Not Applicable	-	-	-	110,000
Station Repairs And Modernization Phase Ii	Not Applicable	-	-	500,000	-
		\$ 175,000	\$ 175,000	\$ 500,000	\$ 110,000
ROAD SERVICE AREA					
Alpine - Fund 285	Not Applicable	36,000	36,000	-	-
Big Lake - Fund 277	Not Applicable	782,150	782,150	-	-
Bogard - Fund 279	Not Applicable	1,201,170	1,201,170	-	-
Caswell Lakes - Fund 272	Not Applicable	60,100	60,100	-	-
Fairview - Fund 271	Not Applicable	764,310	764,310	-	-
Gold Trails - Fund 282	Not Applicable	1,061,360	1,061,360	-	-
Greater Butte - Fund 280	Not Applicable	799,150	799,150	-	-
Greater Talkeetna - Fund 283	Not Applicable	253,285	253,285	-	-
Greater Willow - Fund 276	Not Applicable	613,150	613,150	-	-
Knik - Fund 274	Not Applicable	1,380,125	1,380,125	-	-
Lazy Mountain - Fund 275	Not Applicable	148,150	148,150	-	-
Meadow Lakes - Fund 281	Not Applicable	1,315,160	1,315,160	-	-
Midway - Fund 270	Not Applicable	1,244,205	1,244,205	-	-
North Colony - Fund 278	Not Applicable	90,500	90,500	-	-
South Colony - Fund 273	Not Applicable	1,441,920	1,441,920	-	-
Trapper Creek - Fund 284	Not Applicable	51,300	51,300	-	-
		\$ 11,242,035	\$ 11,242,035	\$ -	\$ -

				Fiscal Year 2025	Fiscal Year 2026
		Manager Proposed	Assembly Approved	Department Request	Department Request
Impact					
ROAD SERVICE AREA EQUIPMENT/VEHICLES					
Tracked Skid Steer	Positive	140,000	140,000	-	-
Vac Truck	Negligible	315,000	-	-	-
		\$ 455,000	\$ 140,000	\$ -	\$ -
SUTTON FIRE SERVICE AREA					
Fire Apparatus Replacement- Pumper/Tender	Not Applicable	-	-	900,000	-
Fire Station Annex Generator Tie In	Negligible	40,000	40,000	-	-
		\$ 40,000	\$ 40,000	\$ 900,000	\$ -
TALKEETNA FIRE SERVICE AREA					
Communications Equipment Replacement	Not Applicable	30,000	30,000	-	-
		\$ 30,000	\$ 30,000	\$ -	\$ -
TALKEETNA SEWER & WATER					
Lift Station 2 Automatic Transfer Switch	Negligible	20,000	20,000	-	-
Pickup W/Extended Cab 2.5 Ton Cab & Chasis 4 X 4	Not Applicable	70,000	70,000	-	-
		\$ 90,000	\$ 90,000	\$ -	\$ -
WEST LAKES FIRE SERVICE AREA					
Communication Equipment Radios & Pagers	Negligible	100,000	100,000	-	-
Fire Apparatus Filling Capabilities/Pump And Tank Upgrades	Negligible	-	-	60,000	-
Fire Training Props And Equipment	Not Applicable	50,000	50,000	-	-
Foam	Not Applicable	-	-	-	25,000
Personal Protective Equipment	Not Applicable	100,000	100,000	-	100,000
Personal Protective Equipment Extractors And Dryers	Not Applicable	70,000	70,000	-	-
Purinton Parkway Fill Site Development	Negligible	-	-	150,000	150,000
Rescue-Engine	Not Applicable	-	-	1,500,000	-
Station Grounds Maintenance And Improvements	Not Applicable	-	-	50,000	-
Support Vehicle Purchase/Replacement	Not Applicable	-	-	-	160,000
		\$ 320,000	\$ 320,000	\$ 1,760,000	\$ 435,000
WILLOW FIRE SERVICE AREA					
Covered Roof Over Shipping Container Storage Units	Not Applicable	50,000	50,000	75,000	-
Pumper/Tender - Willow	Not Applicable	-	-	800,000	-
Station 12-5 Gravel Training Pad	Negligible	80,000	80,000	-	-
Station 12-5 Water Tank Paving And Curbing	Negligible	60,000	60,000	-	-
		\$ 190,000	\$ 190,000	\$ 875,000	\$ -

SERVICE AREA – APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

BUILDING ASSESMENT STATION 21

Butte Fire Service Area

Type New Project
Category Facilities
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 50,000	\$ 50,000	\$ -	\$ -

Butte Fire station 21 was built in 1978 and is 45 years old. The facility requires continuous repairs with several projects that will still need to be completed in order to maintain operational readiness and provide public safety service. This project will allow for the station to be assessed for any further repairs and modernizations and provide for an architectural design to upgrade the facility and reduce departmental maintenance costs.

COMMAND VEHICLE REPLACEMENT

Butte Fire Service Area

Type New Project
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 200,000

Project will cover the replacement of two command vehicle that will be 17 years old at time of replacement and exceed 150,000 miles within the three years. The new command vehicles will be mid-size SUVs and be specified to have all related equipment for on scene incident commanders.

MOBILE RADIO REPLACEMENT

Butte Fire Service Area

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 90,000

Project will cover the cost of replacing all remaining mobile radios in apparatus to meet new state TDMA requirements.

PUMPER/TENDER - BUTTE

Butte Fire Service Area

Type New Project
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 1,000,000	\$ -

Project will fund the replacement of Buttes current 1993 tender that is 30 years old and 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 minimum of a 2,500 gallon water tank, 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

Caswell Fire Service Area

Type	New Project			
Category	Vehicle	FY24 Proposed	FY24 Approved	FY25
Department	Emergency Services			FY26
		\$ -	\$ -	\$ 800,000
				\$ -

Caswells 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 with 3,000 gallons of water, 250 gallons of foam, and a 1,250 GPM pump would meet the qualification as both a tender and a primary engine. Responding as an engine, it 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.

ALTERNATE FILL SITE

Central Mat-Su Fire Service Area

Type	New Project			
Category	Improvement	FY24 Proposed	FY24 Approved	FY25
Department	Emergency Services			FY26
		\$ -	\$ -	\$ 600,000
				\$ -

This is a continuation of forward funding an alternate fill site for KGB/Point Mackenzie area. Project 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. This will likely match the Shaw Elementary refill site currently in development and construction.

CENTRAL STATION DEFERRED MAINTENANCE

Central Mat-Su Fire Service Area

Type	New Project			
Category	Facilities	FY24 Proposed	FY24 Approved	FY25
Department	Emergency Services			FY26
		\$ 50,000	\$ 50,000	\$ 250,000
				\$ -

This project will allow the FSA to perform needed station repairs and maintenance, interior/exterior paint, landscaping, fence installation/repair, parking lot sealing/coating/stripping and repairs. Station FFE replacements are also included in this project. This project is for all eight of our stations as needed and is also utilized to cover unanticipated failures and required work.

COMMAND AND SUPPORT VEHICLE REPLACEMENT

Central Mat-Su Fire Service Area

Type	Replacement			
Category	Vehicle	FY24 Proposed	FY24 Approved	FY25
Department	Emergency Services			FY26
		\$ 75,000	\$ 75,000	\$ 150,000
				\$ -

Project will be used to replace a command vehicle and a support vehicle that are over in mileage and is eligible for replacement per approved DES guidelines.

REPLACE ONE PUMPER-TENDER

Central Mat-Su Fire Service Area

Type	Replacement			
Category	Vehicle	FY24 Proposed	FY24 Approved	FY25
Department	Emergency Services			FY26
		\$ -	\$ -	\$ 1,450,000
				\$ -

This project will be used to purchase one multi-purpose pumper-tender that will be designed to replace one or more in service apparatus scheduled for replacement. This truck will carry 6 firefighters and function as initial attack apparatus (engines), water supply apparatus (tender), wildland apparatus, and rescue/first response apparatus. Funding will include the purchase of the apparatus and associated equipment.

STATION 5-2 CONSTRUCTION AND FF&E

Central Mat-Su Fire Service Area

Type New Project
Category Facilities
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 1,000,000	\$ 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 economically added on too. In accordance with our facility plan, previous funding was made available for the land purchase and site preparations. This project will fund design and forward fund partial construction to build 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 buildings fire suppression system and a fill site to refill tenders.

TRAINING COMPLEX BUILD OUT

Central Mat-Su Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	\$ -

Project will be used to fund and/or forward fund continuation of phase II the master plan for the training complex. This phase second phase is to develop specific training sites and purchase training props. With the rapid growth of our service area and the need for more responders, it is imperative to have a quality training center. This phase of development will support lifesaving rescue training to include support for technical rescues (Collapse, Trench, Confined Space and USAR). There are no locations to conduct such training elsewhere in the Mat-Su valley.

TURN-OUT GEAR/PPE REPLACEMENT

Central Mat-Su Fire Service Area

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 200,000	\$ 200,000	\$ 200,000	\$ -

Project will be used to replace out of date or damaged turn out gear and personal protective equipment for responders to include boots, helmets, gloves, hoods, station uniforms and wildland protective gear. Gear is required to meet current NFPA standards.

NEW STATION 3-9 EQUIPMENT

Greater Palmer Fire Service Area

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 175,000	\$ 175,000	\$ -	\$ -

The Greater Palmer FSA is currently partnering with the Borough on the construction of a new Emergency Services Station that will host Fire, EMS, Rescue and Telecom. Funding is secured and construction for this facility is anticipated during FY 24. This project would allow for building components or systems, appliances, and other equipment not able to be included in the construction phase of the project that are necessary for the facility to serve its intended purpose. These items are to include furnishings, appliances, weight/cardio equipment, decontamination equipment (washer/extractor/dryers), a breathing air compressor and fill station, alerting equipment, and related support equipment.

REPLACEMENT COMMAND VEHICLE

Greater Palmer Fire Service Area

Type Replacement
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 110,000

This project is to fund replacement of one Command Vehicle in accordance with the apparatus replacement schedule.

STATION REPAIRS AND MODERNIZATION PHASE II

Greater Palmer Fire Service Area

Type New Project
Category Facilities
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 500,000	\$ -

The Greater Palmer FSA fire stations were built in the late 1970s to early 1980s. 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.

TRACKED SKID STEER

Road Service Area Equipment/Vehicles

Type Replacement
Category Equipment
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 140,000	\$ 140,000	\$ -	\$ -

Our current Skid Steer doesn't meet our needs to complete required work. The hydraulic and drive systems continuously breakdown. This unit has an undersized hydraulic system that overheats even with an additional hydraulic cooler. It's no longer cost effective to maintain this piece of equipment.

VAC TRUCK

Road Service Area Equipment/Vehicles

Type New Project
Category Equipment
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 315,000	\$ -	\$ -	\$ -

This is a 70/30 Split with TSW, TSW portion was approved in FY23 (30%-\$135,000). Over the past few years O&M has taken on the responsibility for 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 the work. Not only do the road bond projects have storm drains, so do subdivisions that we are taking over the roads for maintenance which require periodic cleaning as well. This unit would also be utilized on the Talkeetna Water and Sewer system to clean out main lines and manholes and to perform preventative maintenance on new wastewater treatment plant.

FIRE APPARATUS REPLACEMENT- PUMPER/TENDER

Sutton Fire Service Area

Type Replacement
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 900,000	\$ -

The Sutton Fire Department has one of the oldest fleets of fire apparatus in the Borough. Many of their existing frontline fire apparatus are vehicles handed down from other departments. This project will allow for the replacement of an older apparatus in accordance with the DES apparatus replacement guidelines. This apparatus will serve the Sutton community and neighboring fire service area through mutual aid, improving service to the residents and providing a modern, safe fire apparatus for responders.

FIRE STATION ANNEX GENERATOR TIE IN

Sutton Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 40,000	\$ 40,000	\$ -	\$ -

The Sutton fire department responds out of Station 1-1 in Sutton. This facility is comprised of two current buildings, the primary fire station and the Annex where additional fire apparatus and equipment is stored. Currently there is no backup generator power at the annex building, which was problematic during last years windstorms and power failures. As Station 1-1 has an emergency generator in place, this project will fund tying the annex into the stations existing back up emergency generator.

COMMUNICATIONS EQUIPMENT REPLACEMENT

Talkeetna Fire Service Area

Type Replacement
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 30,000	\$ 30,000	\$ -	\$ -

Replace communications equipment that is at the end of its useful life and cannot be repaired if broken. To include hand held portable radios used by firefighters, vehicle mounted mobile radios, base stations radios in fire stations, Pagers, Cell phone boosters, iPads and cradle point internet access. To include all chargers and accessories and installations parts and shipping costs.

LIFT STATION 2 AUTOMATIC TRANSFER SWITCH

Talkeetna Sewer & Water

Type New Project
Category Equipment
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 20,000	\$ 20,000	\$ -	\$ -

Convert a portable backup generator (in service) to a fixed standby generator for times when utility power is lost by installing an automatic transfer switch. The switch will be programmed into the TSW supervisory control and data acquisition (SCADA) system. The generator is located at the second largest lift station in the Service Area and collects wastewater primarily from downtown Talkeetna. Currently, TSW Operators must turn on the generator and transfer power manually during outages. Currently, there is risk of wastewater backing up into the main lines, out manholes and into the streets if operators cannot make it to the site. It has been noted that windstorms, snow events and other weather related incidents have the potential to delay operators responding to power loss emergencies. The installation of an automatic transfer switch at Lift Station 2 will provide a consistent, reliable power source when utility power is disrupted and all operators to respond safely during inclement weather events. This includes equipment, accessories and labor required to safely and efficiently install and operate generator.

PICKUP W/EXTENDED CAB 2.5 TON CAB & CHASIS 4 X 4

Talkeetna Sewer & Water

Type Replacement
Category Vehicle
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 70,000	\$ 70,000	\$ -	\$ -

This vehicle is for Talkeetna Sewer and Water includes all necessary safety and operational equipment and accessories. This will replace #61 a 15-year-old 2008 F-450 4X4 with 156,000 miles. Service body with crane will be removed and installed on replacement truck.

COMMUNICATION EQUIPMENT RADIOS & PAGERS

West Lakes Fire Service Area

Type Replacement
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ -	\$ -

To replace and/or repair mobile radios, portable radios and mobile data terminals (iPads/Tablets) in apparatus, command or support vehicles. Replacing, repairing and upgrading pagers as needed to maintain stock for responders. Purchase radios, pagers, chargers, antennas, cables and other related appurtenances that are no longer serviced by the manufacturer. May also be used for Cradlepoints and other internet access devices.

FIRE APPARATUS FILLING CAPABILITIES/PUMP AND TANK UPGRADES

West Lakes Fire Service Area

Type Replacement
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 60,000	\$ -

Stations 71, 72, & 81 - Current pumps and tanks are past their serviceable life and fill too slowly for firefighting operations. Pumps currently pump at approximately 150 gallons per minute (gpm) which is much lower than the need of 350 gpm. Tanks will be upgraded or repaired as needed as well as the plumbing. Wells will be developed to produce needed gpm.

FIRE TRAINING PROPS AND EQUIPMENT

West Lakes Fire Service Area

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 50,000	\$ 50,000	\$ -	\$ -

Props and equipment for training firefighters. Purchase materials to build: Stairway/hall crawling, floor collapse prop, Window and VEIS prop, and car fire prop. Purchase forcible entry door for training grounds. Training props and equipment are essential to support our full time and on call responders.

FOAM

West Lakes Fire Service Area

Type New Project
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 25,000

Replacement of foam concentrate used for training and fire control.

PERSONAL PROTECTIVE EQUIPMENT

West Lakes Fire Service Area

Type Replacement
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ -	\$ 100,000

Firefighting turnouts need replaced on specific cycles per NFPA 1851. Funding will be used to replace outdated gear and maintain our stock of replacement gear to ensure the safety of our responders. Includes the purchase of turn out pant and coats, boots, helmets, gloves, protective hoods, station uniforms, wildland pants and shirts and other PPE to include dual rated wildland/rescue gear. Also included uniforms and station wear, wildland pants, shirts, caps, boots, gloves, helmets, t-shirts, and class A & B uniforms.

PERSONAL PROTECTIVE EQUIPMENT EXTRACTORS AND DRYERS

West Lakes Fire Service Area

Type Replacement
Category Equipment
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 70,000	\$ 70,000	\$ -	\$ -

Replacing two 1996 firefighting turnout gear extractors and adding one to a station that currently does not have a turnout extractor. Adding three turnout gear dryers. Personal Protective Equipment (PPE) takes specialized cleaning and care to maintain its intended safety protection for firefighters, both for exposure to extreme heat and protection from cancer causing chemicals. Two machines being replaced are past their useful life and do not reliably function. The third is being added to a station that firefighters currently have to transport contaminated gear in their personal vehicles to another station that has an extractor and dryer. Besides the extended driving for on-call-responders, they are contaminating their vehicles with soiled gear.

PURINTON PARKWAY FILL SITE DEVELOPMENT

West Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 150,000	\$ 150,000

Further development of Purinton Parkway water fill-site for fire tenders. The facility will host underground water storage with well and pump for filling apparatus during structure fire responses as well as forestry wildland fire support during the summer.

RESCUE-ENGINE

West Lakes Fire Service Area

Type Replacement
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 1,500,000	\$ -

Engine to replace Engine 71 which has had multiple and extended electrical issues. Purchase new apparatus and related equipment to ready the unit. This project will provide for the purchase of a 1000 gallon, 1500 gpm pumper apparatus and associated equipment. The new apparatus will comply with the latest DOT and NFPA mandated/recommended safety features. The new pumper will provide for an increased fire suppression capability and will enhance the community fire emergency response.

STATION GROUNDS MAINTENANCE AND IMPROVEMENTS

West Lakes Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 50,000	\$ -

Removal of dead spruce trees at all stations. Heavy brush cutting where there is overgrown alder and heavy weeds between buildings. Purchase dirt, grass seed, and fertilizer for five stations. Repair/replace grounds maintenance equipment including brush trimmers, lawn mower, hoses and sprinklers.

SUPPORT VEHICLE PURCHASE/REPLACEMENT

West Lakes Fire Service Area

Type Replacement
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 160,000

This project will replace 2 command/support vehicles that are nearing the end of their cost effective life. Replace two command/support vehicles Ford Expeditions (2007: 137,586 miles, 2010: 151,702 miles). These units are used for daily support activities and as duty officers response throughout the West Lakes Fire Service Area for fire and rescue calls. The number of calls within the West Lakes Fire Service Area is increasing the need for more reliable support and command vehicles.

COVERED ROOF OVER SHIPPING CONTAINER STORAGE UNITS

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 50,000	\$ 50,000	\$ 75,000	\$ -

Move two existing shipping containers from station 12-1 to the new training pad at station 12-5 and construct a roof system creating covered storage. This protected parking would allow for secure storage of plow trucks and equipment during off seasons, and the covered storage of training equipment and props.

PUMPER/TENDER - WILLOW

Willow Fire Service Area

Type Replacement
Category Vehicle
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 800,000	\$ -

Of Willows 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 12-5 GRAVEL TRAINING PAD

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 80,000	\$ 80,000	\$ -	\$ -

Willow Fire Department does not have a fire/rescue training facility. Currently we use Station 12-1 on the Parks Hwy to complete fire training evolutions and provide rescue training for vehicle extrication. With station 12-1 being along the main highway and in the middle of Willow we take complaints on having wrecked vehicles and training props visible. The old portable we use as our training building as an eye sore. Station 12-5 is located on an 80 acre parcel out of Willow proper. This project would make an additional 140 x 180 gravel pad at this location to support training. This area that is more secluded and has a treed buffer around that would provide privacy and blend in with the community around the station. The parcel has existing gravel that needs the overburden removed and a gravel access road to the training pad from the existing station pad.

STATION 12-5 WATER TANK PAVING AND CURBING

Willow Fire Service Area

Type New Project
Category Improvement
Department Emergency Services

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 60,000	\$ 60,000	\$ -	\$ -

Station 12-5 water tank was installed in 2022, but due to site issues the tank had to be moved to the east side of the station. The existing pad received new asphalt during the project, but because of the relocation a large portion did not get paved. The area was provided with compacted gravel that will support the weight of a tender and water, but during tender filling operations flowing water will erode this gravel causing safety issues in the summer and winter months.

ENTERPRISE FUND - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

				Fiscal Year 2025	Fiscal Year 2026
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request
PUBLIC WORKS - SOLID WASTE					
3,000 Gallon Fueling Tank/Station	Positive	-	-	50,000	-
4,000 Gallon Water Truck	Positive	-	-	170,000	-
Enlarge Msw Cell 4	Positive	1,600,000	1,600,000	-	-
Fleet Vehicle Replacements	Positive	60,000	60,000	50,000	50,000
Landfill Road Repair	Not Applicable	-	-	150,000	-
Leachate Recirculation	Positive	100,000	100,000	-	-
Leachate Reduction Facility	Positive	4,500,000	4,500,000	-	-
New Hazardous Waste Facility	Negligible	-	-	-	5,000,000
Replace Western Star Semi Truck	Positive	-	-	-	200,000
Waste Container Replacement Or Refurbishment	Positive	200,000	-	200,000	75,000
		\$ 6,460,000	\$ 6,260,000	\$ 620,000	\$ 5,325,000

ENTERPRISE FUND – APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

3,000 GALLON FUELING TANK/STATION

Public Works - Solid Waste

Type Replacement
Category Improvement
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 50,000	\$ -

Purchase and installation of an above-ground, 3,000 gallon, double-walled diesel fuel tank with pumping/fill station with security access 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. The new system will include a card lock system, containment area and all necessary items to remove the old tank and install the new one.

4,000 GALLON WATER TRUCK

Public Works - Solid Waste

Type New Project
Category Equipment
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 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.

ENLARGE MSW CELL 4

Public Works - Solid Waste

Type New Project
Category Improvement
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 1,600,000	\$ 1,600,000	\$ -	\$ -

Enlarging MSW Cell 4 will increase the size of the cell by 319,947 cubic yards, or approximately 3.6 years. This improvement will extend the revenue generated from Cell 4 by an additional \$26.8 million, making the ROI \$16.75 in positive revenue for every dollar spent in construction. This added space will also allow the Solid Waste Division to defer the cost of closing MSW Cells 2b, 3 and 4, and the cost of opening MSW Cell 5 by approximately 3.6 years. The deferred annual savings decreases CIP expenditures by approximately \$300,000 annually.

FLEET VEHICLE REPLACEMENTS

Public Works - Solid Waste

Type Replacement
Category Vehicle
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000

Purchase one 1/2 ton truck per year to replace vehicles 87, 777, and 21. Vehicle 87 is a Ford Escape and is inadequate for our Program Coordinator, a truck is required to pick up debris and better utilization of vehicles. Vehicles 777 and 21 will be replaced in subsequent years. They have reached the end of life and need to be replaced with pick-up trucks. These vehicles are used by staff for litter control, directing and monitoring commercial haulers at the waste disposal cells, to support landfill operations, 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.

LANDFILL ROAD REPAIR

Public Works - Solid Waste

Type Replacement
Category Improvement
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ 150,000	\$ -

Over time, pavement wears out due to use and environmental cycles, heaving and receding. The pavement is crack sealed approximately every two (2) years to combat the environmental cycles. ADEC permit requires the landfill to keep dust down. Additionally, when roads are kept up with paving, water run-off is better controlled so that additional leachate is not generated by ensuring appropriate run-off. This is a place holder for potential asphalt improvement needs.

LEACHATE RECIRCULATION

Public Works - Solid Waste

Type New Project
Category Equipment
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ -	\$ -

Purchase leachate recirculation equipment including pipe welding tools, pipe, relate appurtenances, and professional design and installation assistance. Recirculation of leachate returns leachate, or the residuals from a leachate reduction system, back to the waste, reducing the need for off-site treatment. Recirculation can provide several benefits including waste degradation, reduced leachate concentrations, reduced leachate volume from waste storage, leachate treatment from the biology within the waste, increased landfill gas generation rate to support a reuse project, accelerated waste settlement allowing the recapture of airspace, and deferment of permitting and construction costs. Conservative engineer's estimates show that the landfill could support recirculation of at least 45% of existing yearly gallonage which would equate to a savings of approximately \$225,000 annually.

LEACHATE REDUCTION FACILITY

Public Works - Solid Waste

Type New Project
Category Equipment
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 4,500,000	\$ 4,500,000	\$ -	\$ -

Construct a leachate reduction facility at the Central Landfill (design RFP to be issued FY23 under separate grant funding). Landfill expansion has seen the quantity of leachate at Central Landfill increase from 1.4 million gallons in 2014 to 4.7 million gallons in 2022. Current method of disposal is to haul leachate to AWWU Turpin Street location - 67,000 truck miles in 2022. An on-site leachate reduction facility will eliminate 900+ trips to Anchorage per year, treat leachate at a cost equal to or less than existing methodology, potentially utilize landfill gas as a fuel source, and ensure the landfill is self-sufficient. At present, the MSB is beholden to AWWU permit conditions to access the AWWU treatment system, a permit which expires in November of 2025 with no guarantee of re-issuance.

NEW HAZARDOUS WASTE FACILITY

Public Works - Solid Waste

Type Replacement
Category Improvement
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 5,000,000

Since the beginning of FY19, Solid Waste has seen a 41% increase in waste delivered to the Central Landfill Hazardous Waste Facility (HWF). The existing HWF is operating at maximum capacity and in some cases, exceeding maximum capacity. The new facility will be built adjacent to the new Central Landfill entrance and tipping floor with drive-in access for residents. The existing facility will be used for additional office space or a maintenance facility. Scope includes renovation of current building, dirt work for new facility, actual construction of building, peripheral accessories, attachments, wiring, bathroom facilities to include all plumbing fixtures and systems, utilities, signage, and any other additional requirements to ensure the new facility is fully functional and accessible to the public.

REPLACE WESTERN STAR SEMI TRUCK

Public Works - Solid Waste

Type Replacement
Category Vehicle
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ -	\$ -	\$ -	\$ 200,000

Replace current 2004 Western Star semi-truck with 133,000 miles. This semi-truck is used to haul the 6,000 gallon leachate tanker from the Central Landfill to Anchorage Water & Wastewater Utility (AWWU), 120-yard walking floor waste containers from Transfer Stations to the Central Landfill, and 120-yard walking floor waste containers from the Central Landfill residential disposal area to disposal cells. Scope includes all required lighting and safety equipment.

WASTE CONTAINER REPLACEMENT OR REFURBISHMENT

Public Works - Solid Waste

Type Reoccurring
Category Equipment
Department Public Works

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 200,000	\$ -	\$ 200,000	\$ 75,000

The current inventory of 120 cubic yard and 40 cubic yard waste containers require constant maintenance to remain serviceable and safely operable 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.

LAND MANAGEMENT - APPROVED CAPITAL IMPROVEMENT PLAN SUMMARY

				Fiscal Year 2025	Fiscal Year 2026
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request
LAND & RESOURCE MANAGEMENT					
Develop Timber Inventory Database	Positive	100,000	100,000	-	-
Land Surveys	Positive	100,000	100,000	100,000	100,000
Material Site Geotechnical Investigations	Positive	150,000	150,000	80,000	80,000
Western Bark Beetle Initiative Grant Match	Positive	50,000	50,000	-	-
		\$ 400,000	\$ 400,000	\$ 180,000	\$ 180,000

LAND MANAGEMENT – APPROVED CAPITAL IMPROVEMENT PLAN DETAIL

DEVELOP TIMBER INVENTORY DATABASE

Land & Resource Management

Type Continuous
Category Improvement
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ -	\$ -

Compile a database of timber inventory data and timber harvest to better manage borough commercial forestland.

LAND SURVEYS

Land & Resource Management

Type Continuous
Category Planning
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

General grant land entitlement provides 355,210 acres to the Mat-Su Borough. In order to fulfill the state requirements of conveyance, the parcels must be surveyed to receive State Patent (pursuant to AS 29.65.070). Typical cost for one survey can range from \$25,000 - \$200,000, dependent upon many factors. Surveying is also required to establish Public Easements and Rights-of-Way to allow for legal access to and across borough lands. Survey projects provide public access to and across borough lands and are inherently the duty of the Land and Resource Management Division. Additional survey work is required to settle land disputes and subdivision land for sale.

MATERIAL SITE GEOTECHNICAL INVESTIGATIONS

Land & Resource Management

Type Reoccurring
Category Planning
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 150,000	\$ 150,000	\$ 80,000	\$ 80,000

Investigations and reclamation planning required at existing and new potential material sites to determine what can be mined and what needs to be reclaimed.

WESTERN BARK BEETLE INITIATIVE GRANT MATCH

Land & Resource Management

Type Grant
Category Improvement
Department Community Development

FY24 Proposed	FY24 Approved	FY25	FY26
\$ 50,000	\$ 50,000	\$ -	\$ -

Grant match required to apply for federal bark beetle grant to reduce bark beetle threat on borough forestland. Current project is a thin of susceptible white spruce at the popular Jim Creek Recreation Area to reduce both the beetle threat and the fire danger.





INTERNAL SERVICE FUNDS

329	Service Area Operating
330	Fire Service Areas Capital
331	Road Service Areas Capital
332	Road Service Areas Capital



Reconciliation of Fund Balance: 600
Revolving Loan Fund - Service Area Operating

Cash Balance as of 6/30/2022		\$ (125,051)
Recoveries 7/1/2022 - 6/30/2023:		
Talkeetna Flood Control	10,000	
Circle View Service Area	6,000	
Talkeetna Water & Sewer	<u>21,400</u>	
Adjustment to Cash Balance		37,400
Estimated Cash Balance as of 6/30/2023		<u>(87,651)</u>
Anticipated Recoveries 7/1/2023 - 6/30/2024:		
Talkeetna Flood Control	10,000	
Circle View Service Area	72,000	
Talkeetna Water & Sewer	<u>64,200</u>	
Adjustment to Cash Balance		146,200
Estimated Cash Balance as of 6/30/2024		<u>58,549</u>
Loans Outstanding as of 6/30/2024:		
Talkeetna Flood Control	270,001	
Due to Fund		270,001
Fund Balance as of 6/30/2024		<u>\$328,550</u>

Reconciliation of Fund Balance: 605
Revolving Loan Fund - Fire Service Areas Capital

Cash Balance as of 6/30/2022		\$11,480
Adjustment to Cash for Interest	(480)	
Recoveries 7/1/2022 - 6/30/2023:		
Talkeetna Fire Service Area Loan	32,600	
Adjustment to Cash Balance		32,120
Estimated Cash Balance as of 6/30/2023		<u>43,600</u>
Anticipated Recoveries 7/1/2023 - 6/30/2024:		
Talkeetna Fire Service Area Loan	<u>32,600</u>	
Adjustment to Cash Balance		32,600
Estimated Cash Balance as of 6/30/2024		<u>76,200</u>
Loans Outstanding as of 6/30/2024:	423,800	
Due to Fund		423,800
Fund Balance as of 6/30/2024		<u><u>\$500,000</u></u>

Reconciliation of Fund Balance: 610
Revolving Loan Fund - Road Service Areas Capital

Cash Balance as of 6/30/2022		\$524,079
Adjustment to Cash for Interest	(629)	
Recoveries 7/1/2022 - 6/30/2023:	<u>\$-</u>	
Adjustment to Cash Balance		(629)
Estimated Cash Balance as of 6/30/2023		<u>523,450</u>
Anticipated Recoveries 7/1/2023 - 6/30/2024:	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2024		<u>523,450</u>
Loans Outstanding as of 6/30/2024:	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2024		<u><u>\$523,450</u></u>

Reconciliation of Fund Balance: 620
Revolving Loan Fund - Local Improvement Districts

Cash Balance as of 6/30/2022		\$957,974
Areawide Contribution 7/1/2022 - 6/30/2023	500,000	
Recoveries	64,444	
New LID - Gas	(76,269)	
Pending LIDs	<u>(204,518)</u>	
Adjustment to Cash Balance		283,657
Estimated Cash Balance as of 6/30/2023		<u>1,241,631</u>
Anticipated Recoveries	74,000	
LIDs Pending Legislation	(417,000)	
Adjustment to Cash Balance		(343,000)
Estimated Cash Balance as of 6/30/2024		<u>898,631</u>
Due to Fund as of 06/30/2023	601,774	
Fund Balance as of 6/30/2024		<u><u>\$1,500,405</u></u>



APPENDIX

335	Fiscal Year 2024 Proposed Positions
347	Historical Employment
349	Average Assessed Value, Top Ten Tax Payers
350	Direct & Overlapping Property Tax Rates, Last Ten Fiscal Years
352	Certified Assessed Valuation
353	School District Enrollment & Statistics
354	History of Mat-Su Borough
358	Glossary
364	Chart of Accounts



**Fiscal Year 2024 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 ADMIN 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 ADMIN SPECIALIST	0.400
	Records Management	Total	2.900
		RECORDS MANAGEMENT OFFICER	1.000
		RECORDS MANAGEMENT SPECIALIST	1.900
	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
		EMPLOYEE HEALTH & SAFETY PROG MG	1.000
		HR DIRECTOR	1.000
		HUMAN RESOURCES GENERALIST	2.000
		HUMAN RESOURCES SPECIALIST	1.000
		SR. HUMAN RESOURCES GENERALIST	1.000
	Purchasing	Total	7.000
		ASSISTANT PURCHASING OFFICER	1.000
		BUYER	2.000
		INVENTORY/PURCHASING TECHNICIAN	1.000
		OFFICE ASSISTANT	1.000
		PURCHASING COORDINATOR	1.000

**Fiscal Year 2024 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		PURCHASING DIRECTOR	1.000
Information Technology	IT Administration	Total	5.000
		CYBER SECURITY ANALYST	1.000
		DEPARTMENT ADMIN SPECIALIST	1.000
		DIVISION ADMIN SPECIALIST	1.000
		INFORMATION TECHNOLOGY DIRECTOR	1.000
		IT PROGRAM MGMT/CYBER SEC MGR	1.000
	Office of Information Technology	Total	12.000
		HELP DESK SPECIALIST	2.000
		IT OPERATIONS MGR	1.000
		JUNIOR ENTERPRISE SYSTEM ADMIN	1.000
		SENIOR ENTERPRISE SYSTEMS ADMIN	2.000
		SENIOR HELP DESK SPECIALIST	1.000
		SENIOR PROGRAMMER ANALYST	4.000
		WEB ARCHITECT	1.000
	Geographic Info Systems	Total	7.500
		GIS CADASTRAL SPECIALIST	2.000
		GIS DIVISION MANAGER	1.000
		GIS PROGRAMMER/ANALYST	2.000
		GIS SPECIALIST	2.500
Finance	Admin-Finance	Total	4.000
		DEPARTMENT ADMIN SPECIALIST	1.000
		DIVISION ADMIN SPECIALIST	1.000
		FINANCE DIRECTOR	1.000
		GRANTS COORDINATOR	1.000
	Revenue & Budget	Total	13.000
		ACCOUNTING ASSISTANT	2.000
		ADMINISTRATIVE ASSISTANT	1.000
		BANKRUPTCY & FORECLOSURE SPEC	1.000
		BILLING & RECEIVABLES SUPERVISOR	1.000
		DOCUMENT SPECIALIST	1.000
		MEDICAL BILLING SUPERVISOR	1.000
		REVENUE AND BUDGET DIVISION MGR	1.000
		REVENUE AND BUDGET SUPERVISOR	1.000
		SENIOR ACCOUNTING ASSISTANT	4.000
	Accounting	Total	12.000
		ACCOUNTANT	1.000
		ACCOUNTING ASSISTANT	2.000
		ACCOUNTING SPECIALIST	3.000
		ACCOUNTS PAYABLE SUPERVISOR	1.000

**Fiscal Year 2024 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		ASSISTANT COMPTROLLER	1.000
		COMPTROLLER	1.000
		FINANCIAL COORDINATOR	1.000
		SENIOR ACCOUNTING ASSISTANT	2.000
	Assessment	Total	24.000
		APPRAISAL ANALYST	2.000
		APPRAISAL TECHNICIAN	2.000
		APPRAISER I	8.000
		APPRAISER II	1.000
		APPRAISER III	4.000
		ASSESSMENT ASSISTANT	3.000
		ASSESSMENT RECORDS SUPERVISOR	1.000
		BOROUGH ASSESSOR	1.000
		DIVISION ADMIN SPECIALIST	1.000
		PROPERTY CONVEYANCE SPECIALIST	1.000
Planning & Land Use	Planning	Total	6.000
		DIVISION ADMIN SPECIALIST	1.000
		PLANNER II	4.000
		PLANNING SERVICES DIVISION MGR	1.000
	Platting	Total	6.500
		ADMINISTRATIVE ASSISTANT	0.500
		DIVISION ADMIN SPECIALIST	1.000
		PLATTING ASSISTANT	1.000
		PLATTING OFFICER	1.000
		PLATTING SPECIALIST	1.000
		PLATTING TECHNICIAN	2.000
	Planning-Admin	Total	2.000
		DEPARTMENT ADMIN SPECIALIST	1.000
		PLANNING AND LAND USE DIRECTOR	1.000
	Development Services	Total	14.500
		ADMINISTRATIVE ASSISTANT	0.500
		CODE COMPLIANCE OFFICER	4.000
		DEVELOPMENT SERVICES DIV MGR	1.000
		DIVISION ADMIN SPECIALIST	1.000
		PERMIT TECHNICIAN	1.000
		PERMITTING TECHNICIAN	1.000
		PLANNER II	3.000
		RIGHT OF WAY INSPECTOR	1.000
		RIGHT-OF-WAY COORDINATOR	1.000
		RIGHT-OF-WAY INSPECTOR	1.000
Public Works	Public Works-Admin	Total	1.200
		DEPARTMENT ADMIN SPECIALIST	1.000

**Fiscal Year 2024 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		PUBLIC WORKS DIRECTOR	0.200
	Maintenance	Total	9.350
		ADMINISTRATIVE ASSISTANT	0.500
		BUILDING MAINTENANCE SPECIALIST	0.800
		CUSTODIAL MAINTENANCE SUPERVISOR	0.900
		CUSTODIAN	1.000
		FACILITY MAINTENANCE SPECIALIST	3.700
		MECHANIC I	0.550
		OPERATIONAL BRANCH MANAGER	0.700
		OPERATIONS & MAINT. DIV MANAGER	0.300
		OPERATIONS & MAINT. SPECIALIST	0.700
		PUBLIC WORKS DIRECTOR	0.050
		UTILITIES/FACILITIES MAINT. LABORER	0.050
		UTILITIES/FACILITIES MAINT. SPEC	0.050
		UTILITIES/FACILITIES OPS SUPER	0.050
	Operations	Total	1.200
		GIS SPECIALIST	0.100
		OPERATIONAL BRANCH MANAGER	0.100
		OPERATIONS & MAINT. DIV MANAGER	0.200
		OPERATIONS & MAINT. SPECIALIST	0.500
		PUBLIC WORKS DIRECTOR	0.050
		ROAD MAINTENANCE SUPERVISOR	0.050
		ROAD MAINTENANCE TECHNICIAN	0.200
	Pre-Design & Engineering	Total	7.100
		CIVIL ENGINEER	1.750
		ENVIRONMENTAL ENGINEER	0.750
		PREDESIGN & ENGINEERING DIV MGR	1.000
		PROFESSIONAL SURVEYOR	0.600
		PROJ MGMT & ENGINEERING SPEC	1.000
		PUBLIC WORKS DIRECTOR	0.200
		RIGHT-OF-WAY ACQUISITION OFFICER	1.100
		SURVEYOR ASSISTANT	0.700
	Project Management	Total	7.150
		CIVIL CONSTRUCTION PROJ MGR II	1.000
		CONSTRUCTION INSPECTOR	0.350
		CONSTRUCTION PROJECT MANAGER	3.000
		PROJ MGMT & ENGINEERING SPEC	1.700
		PROJECT MANAGEMENT DIVISION MGR	0.900
		PUBLIC WORKS DIRECTOR	0.200
Emergency Services	Emergency Services Admin	Total	5.220
		ADMINISTRATIVE ASSISTANT	1.000
		DEPARTMENT ADMIN SPECIALIST	1.000
		DIVISION ADMIN SPECIALIST	2.000

**Fiscal Year 2024 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		EMERGENCY SERVICES DIRECTOR	1.000
		PROGRAM COORDINATOR	0.020
		SERVICE AREA ASSISTANT - FIRE	0.200
	Rescue Units	Total	1.400
		DEPUTY DIRECTOR - FIRE	0.060
		DISTRICT FIRE CHIEF	0.300
		PROGRAM COORDINATOR	0.040
		RESCUE OPERATIONS CHIEF	1.000
	Telecommunication Network	Total	1.500
		TELECOMMUNICATIONS SPECIALIST	0.750
		TELECOMMUNICATIONS SUPRVISOR	0.750
	Ambulance Operations	Total	77.190
		DEPUTY DIRECTOR - EMS	1.000
		EMS BATTALION CHIEF	4.000
		EMS DEPUTY CHIEF	2.000
		EMS LOGISTICS OFFICER	1.000
		EMS OPERATIONS CHIEF	1.000
		EMS QUALITY ASSURANCE MANAGER	1.000
		EMS SHIFT SUPERVISOR	4.000
		EMS TRAINING COORDINATOR	2.000
		EMT II	33.000
		PARAMEDIC/MICP	28.000
		PROGRAM COORDINATOR	0.190
	Emergency Management	Total	1.020
		EMERGENCY MANAGER	1.000
		PROGRAM COORDINATOR	0.020
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	11.500
		POOL MAINTENANCE TECHNICIAN	1.000
		POOL MANAGER	1.000
		SENIOR WATER SAFETY INSTRUCTOR	2.000
		WATER SAFETY INSTRUCTOR	7.500
	Parks & Recreation	Total	1.500
		OUTDOOR RECREATION SPEC - PARKS	1.000
		PARKS AND TRAILS TECHNICIAN	0.500
	Community Dev - Northern Region	Total	1.000

**Fiscal Year 2024 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		OUTDOOR REC SPEC - NORTHERN	1.000
	Recreation Infrastructure Maint.	Total	1.500
		OUTDOOR RECRATION SPEC - TRAILS	1.000
		PARKS AND TRAILS TECHNICIAN	0.500
	Recreational Services	Total	1.850
		DIVISION ADMIN SPECIALIST	0.850
		RECREATION SERVICES DIVISION MGR	1.000
	Community Develop-Admin	Total	4.300
		ASSET MANAGER	0.400
		COMMUNITY DEVELOPMENT DIRECTOR	0.500
		DEPARTMENT ADMIN SPECIALIST	0.500
		DIVISION ADMINISTRATIVE ASSISTANT	0.500
		LAND DISPOSAL & FORECLOSURE SPEC	0.400
		LAND MANAGEMENT AGENT	0.400
		LAND MANAGEMENT SPECIALIST	1.000
		PROFESSIONAL SURVEYOR	0.050
		RESOURCE MANAGER	0.500
		SURVEYOR ASSISTANT	0.050
Grand Total Areawide Fund, Fund 100			279.480

**Fiscal Year 2024 Approved Positions
Fund 200 - Non-Areawide**

Department	Division	Title	Full-Time Equivalent
Assembly	Animal Care & Regulation	Total	17.000
		ANIMAL CARE & REGULATION OFFICER	4.000
		ANIMAL CARE ASST SHELTER MANAGER	1.000
		ANIMAL CARE DIRECTOR	1.000
		ANIMAL CARE DISPATCHER	1.000
		ANIMAL CARE FACILITY TECHNICIAN	1.000
		ANIMAL CARE SHELTER MANAGER	1.000
		CHIEF ANIMAL CARE & REG OFFICER	1.000
		SHELTER ASSISTANT	4.000
		VETERINARIAN	1.000
		VETERINARY ASSISTANT	1.000
		VETERINARY TECHNICIAN	1.000
		Public Works	Maintenance
BUILDING MAINTENANCE SPECIALIST	0.200		
CUSTODIAL MAINTENANCE SUPERVISOR	0.050		
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			25.385

**Fiscal Year 2024 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 SPECIALIST	0.250	
		TELECOMMUNICATIONS SUPRVISOR	0.250	
		Total Enhanced 911 Fund, Fund 202		1.500
Community Development	Land Management	Total	4.050	
		ASSET MANAGER	0.600	
		DIVISION ADMIN SPECIALIST	0.150	
		DIVISION ADMINISTRATIVE ASSISTANT	0.500	
		LAND DISPOSAL & FORECLOSURE SPEC	0.600	
		LAND MANAGEMENT AGENT	0.600	
		LAND MANAGEMENT SPECIALIST	1.000	
		PROFESSIONAL SURVEYOR	0.050	
		RESOURCE MANAGER	0.500	
		SURVEYOR ASSISTANT	0.050	
	Community Develop-Admin	Total	1.000	
		COMMUNITY DEVELOPMENT DIRECTOR	0.500	
		DEPARTMENT ADMIN SPECIALIST	0.500	
		Total Community Development Fund, Fund 203		5.050
		Grand Total Enhanced 911 and Community Development		

**Fiscal Year 2024 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
	Fleet Maintenance - Fire	Total	6.000
		MECHANIC I	1.000
		MECHANIC II	4.000
		SHOP SUPERVISOR	1.000
Total Fleet Maintenance Fire Fund, Fund 245			6.000
	Caswell	Total	1.040
		DEPUTY DIRECTOR - FIRE	0.020
		DISTRICT FIRE CHIEF	0.500
		PROGRAM COORDINATOR	0.020
		SERVICE AREA ASSISTANT - FIRE	0.500
Total Caswell FSA Fund, Fund 248			1.040
	West Lakes	Total	5.170
		ASSISTANT CHIEF	1.000
		DEPUTY DIRECTOR - FIRE	0.160
		DISTRICT FIRE CHIEF	0.900
		PROGRAM COORDINATOR	0.110
		SERVICE AREA ASSISTANT - FIRE	2.000
		TRAINING OFFICER - FIRE	1.000
Total West Lakes FSA Fund, Fund 249			5.170
	Central	Total	39.930
		ADMINISTRATIVE ASSISTANT	1.000
		CMSFD TRAINING OFFICER	1.000
		DEPUTY DIRECTOR - FIRE	0.550
		DISTRICT FIRE CHIEF	0.900
		FIRE CAPTAIN	9.000
		FIREFIGHTER	6.000
		FIREFIGHTER/DRIVER/OPERATOR	15.000
		HEALTH SAFETY & LOGISTICS OFC	1.000
		PERMITTING TECHNICIAN - FIRE	0.300
		PROGRAM COORDINATOR	0.380
		SERVICE AREA ASSISTANT - FIRE	4.800
Total Central FSA Fund, Fund 250			39.930
	Fire Code Deferment	Total	3.700
		FIRE CODE OFFICIAL	2.000
		FIRE MARSHAL	1.000
		PERMITTING TECHNICIAN - FIRE	0.700
Total Fire Code Deferement Fund, Fund 250			3.700
	Butte	Total	1.150

**Fiscal Year 2024 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
		DEPUTY DIRECTOR - FIRE	0.050
		DISTRICT FIRE CHIEF	1.000
		PROGRAM COORDINATOR	0.100
Total Butte FSA Fund, Fund 251			1.150
	Sutton	Total	0.020
		DEPUTY DIRECTOR - FIRE	0.010
		PROGRAM COORDINATOR	0.010
Total Sutton FSA Fund, Fund 253			0.020
	Talkeetna	Total	0.970
		DEPUTY DIRECTOR - FIRE	0.020
		DISTRICT FIRE CHIEF	0.900
		PROGRAM COORDINATOR	0.050
Total Talkeetna Fsa Fund, Fund 254			0.970
	Willow	Total	1.100
		DEPUTY DIRECTOR - FIRE	0.040
		DISTRICT FIRE CHIEF	0.500
		PROGRAM COORDINATOR	0.060
		SERVICE AREA ASSISTANT - FIRE	0.500
Total Willow FSA Fund, Fund 258			1.100
	Greater Palmer	Total	0.090
		DEPUTY DIRECTOR - FIRE	0.090
Total Greater Palmer FSA Fund, Fund 259			0.090
Public Works	RSA Admin	Total	15.200
		ADMINISTRATIVE ASSISTANT	0.500
		CIVIL CONSTRUCTION PROJ MGR II	1.000
		CIVIL ENGINEER	0.250
		CONSTRUCTION INSPECTOR	0.650
		ENVIRONMENTAL ENGINEER	0.050
		GIS SPECIALIST	0.400
		MECHANIC I	0.300
		OPERATIONAL BRANCH MANAGER	1.200
		OPERATIONS & MAINT. DIV MANAGER	0.400
		OPERATIONS & MAINT. SPECIALIST	0.700
		PROFESSIONAL SURVEYOR	0.300
		PROJ MGMT & ENGINEERING SPEC	0.300
		PROJECT MANAGEMENT DIVISION MGR	0.100
		PUBLIC WORKS DIRECTOR	0.050

**Fiscal Year 2024 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
		RIGHT-OF-WAY ACQUISITION OFFICER	1.000
		ROAD MAINTENANCE SUPERINTENDANT	3.000
		ROAD MAINTENANCE SUPERVISOR	0.950
		ROAD MAINTENANCE TECHNICIAN	3.800
		SURVEYOR ASSISTANT	0.200
		UTILITIES/FACILITIES OPS SUPER	0.050
Total RSA Administration Fund, Fund 265			15.200
	Talkeetna Flood	Total	0.050
		ENVIRONMENTAL ENGINEER	0.050
Total Fund 290			0.050
Public Works	Non-Departmental	Total	3.500
		ENVIRONMENTAL ENGINEER	0.100
		FACILITY MAINTENANCE SPECIALIST	0.300
		MECHANIC I	0.050
		OPERATIONS & MAINT. DIV MANAGER	0.100
		OPERATIONS & MAINT. SPECIALIST	0.100
		PUBLIC WORKS DIRECTOR	0.050
		UTILITIES/FACILITIES MAINT. LABORER	0.950
		UTILITIES/FACILITIES MAINT. SPEC	0.950
		UTILITIES/FACILITIES OPS SUPER	0.900
Total Talkeetna Sewer & Water Fund, Fund 293			3.500

**Fiscal Year 2024 Approved Positions
Enterprise Funds**

Department	Division	Title	Full-Time Equivalent
Public Works	Central Landfill	Total	10.600
		ADMINISTRATIVE ASSISTANT	1.500
		CUSTODIAL MAINTENANCE SUPERVISOR	0.050
		DIVISION ADMIN SPECIALIST	0.350
		MECHANIC I	0.100
		PUBLIC WORKS DIRECTOR	0.200
		SOLID WASTE DIVISION MANAGER	0.400
		SOLID WASTE OPS UNIT SUPER	1.000
		UTILITY WORKER II	5.000
		UTILITY WORKER III	2.000
	Transfer Sites	Total	8.150
		ADMINISTRATIVE ASSISTANT	0.500
		DIVISION ADMIN SPECIALIST	0.350
		SOLID WASTE DIVISION MANAGER	0.300
		SOLID WASTE OPS UNIT SUPER	1.000
		UTILITY WORKER II	1.000
		WASTE DISPOSAL TECHNICIAN	5.000
	Hazardous Waste Removal	Total	3.400
		DIVISION ADMIN SPECIALIST	0.200
		ENVIRONMENTAL TECHNICIAN	2.000
		SOLID WASTE DIVISION MANAGER	0.200
		SOLID WASTE OPS UNIT SUPER	1.000
	Recycling	Total	0.500
		PROGRAM COORDINATOR	0.500
	Community Cleanup	Total	0.400
		DIVISION ADMIN SPECIALIST	0.050
		PROGRAM COORDINATOR	0.300
	Vehicle Removal Program	SOLID WASTE DIVISION MANAGER	0.050
		Total	0.300
		DIVISION ADMIN SPECIALIST	0.050
		PROGRAM COORDINATOR	0.200
SOLID WASTE DIVISION MANAGER	0.050		
Total Solid Waste Fund, Fund 510			23.350
Assembly	Port Development	Total	1.000
		PORT OPERATIONS MANAGER	1.000
Total Port Fund, Fund 520			1.000
Grand Total Enterprise Funds			24.350
Grand Total			413.735

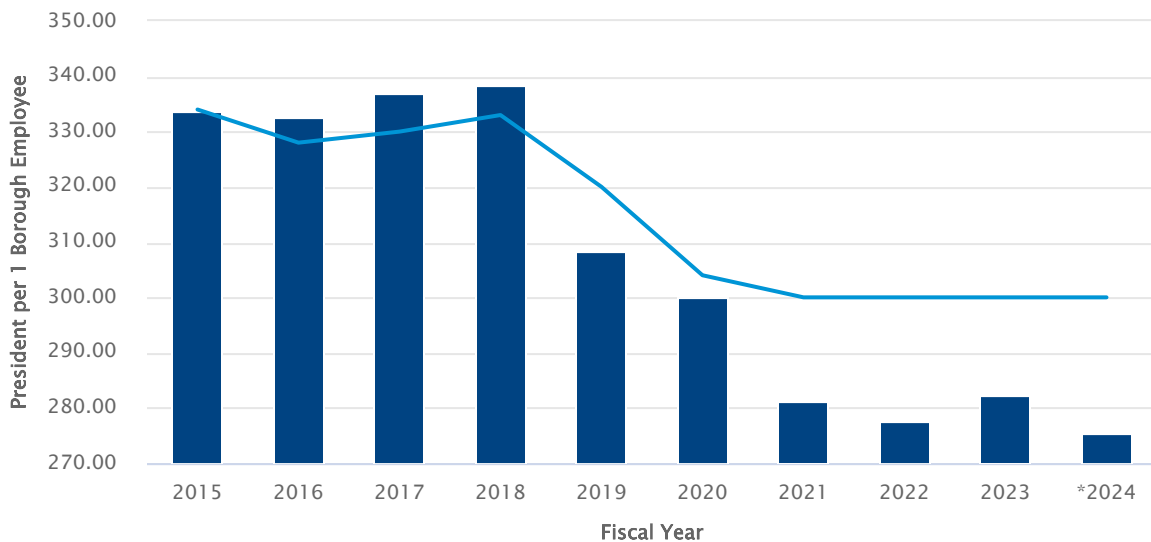
Statistical and Supplementary Information

Borough Historical Employment

Fiscal Year	Borough Population	Borough Employees (Total FTE*)	MSB Residents per Borough FTE
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	111,752	395.63	282.47
*2024	113,987	413.74	275.51

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 111,752 in 2023. The graph below displays borough residents per 1 Borough employee. The ratio of residents to 1 Borough employee in 2022 was 277.56 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



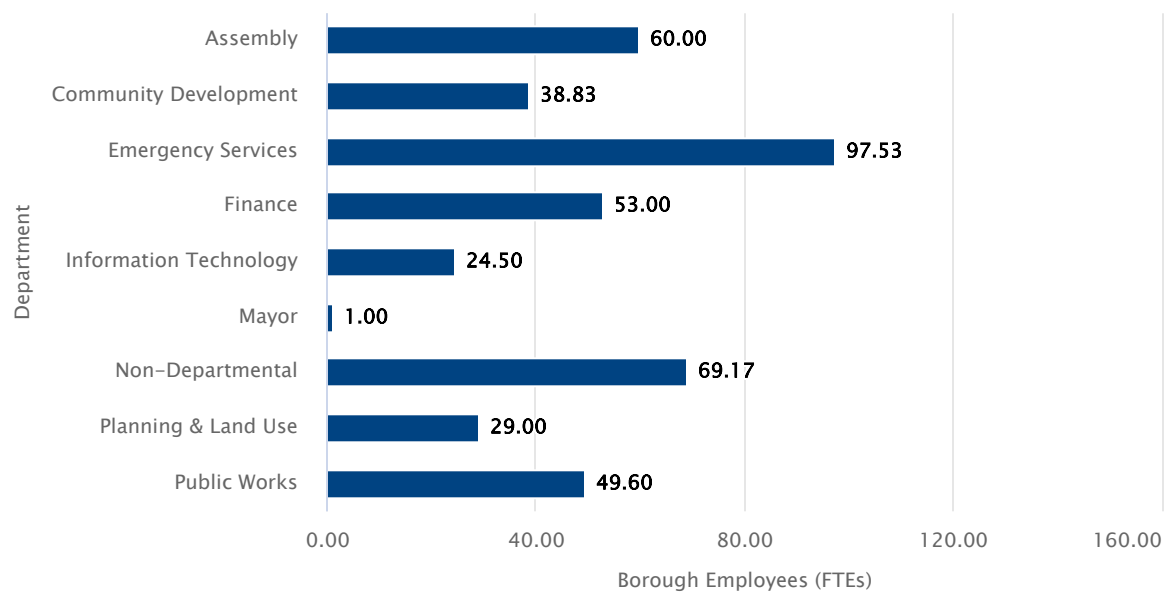
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section
2021 Population figures are projected based on estimated annual growth rates

2022-2023 Borough & Municipality Employee to Residents Ratios

Borough/Municipality	Employees	Population	Residents per Employee
Juneau, City and Borough of	1,962	31,773	16
Municipality of Anchorage	2,100	288,500	137
Kenai Peninsula Borough	335	58,934	176
Fairbanks North Star Borough	448	97,515	218
Matanuska-Susitna Borough	397	111,752	282

Source: Borough/Municipality Budget Documents

Approved 2023 FTEs by Department



*Includes Areawide and Nonareawide department employees

**Average Assessed Value of Homes in the Mat-Su Borough
2013-2023**

Fiscal Year	Average Assessed Value	Areawide Mill Rate	Nonareawide Mill Rate	Average Tax Bill*
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	283,472	9.942	0.432	2,938
2023	320,688	8.901	0.392	2,980
2024	354,162	8.396	0.387	3,111

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 2023**

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
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	8.901	0.392	3.00	-	3.00	3.16	4.11	1.50	-
2024	8.396	0.387	3.00	-	3.00	2.90	4.11	1.50	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
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	1.85	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
2024	1.50	1.200	4.08	1.34	2.20	2.37	3.37	2.47	4.20

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
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
2024	2.91	1.40	2.80	2.90	1.70	3.04	4.30	3.35

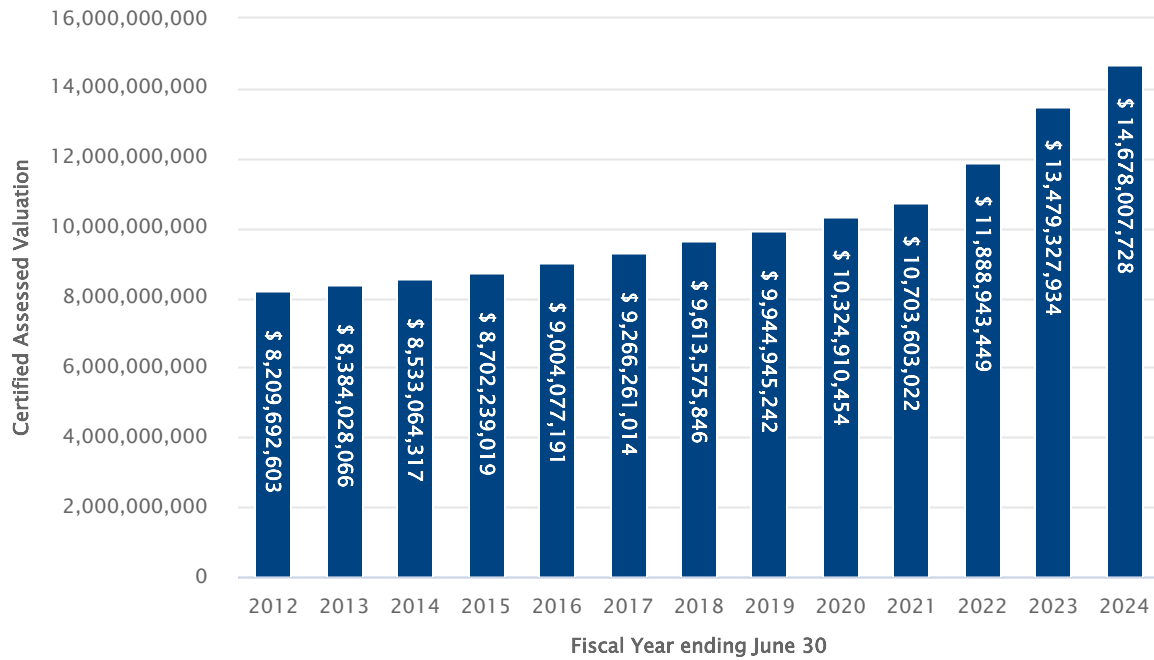
Fiscal Year	Overlapping Rates							
	35	69	130	131	132	135	136	*
2015	1.34	9.12	1.99	3.24	0.90	2.96	1.78	-
2016	2.75	9.12	1.99	3.24	0.94	3.21	1.88	-
2017	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2018	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2019	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2020	2.75	9.40	2.15	3.24	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
2024	2.50	9.50	1.85	2.59	0.75	3.20	2.00	5.03

Source: Matanuska-Susitna Borough Finance Department, Division of Assessments.

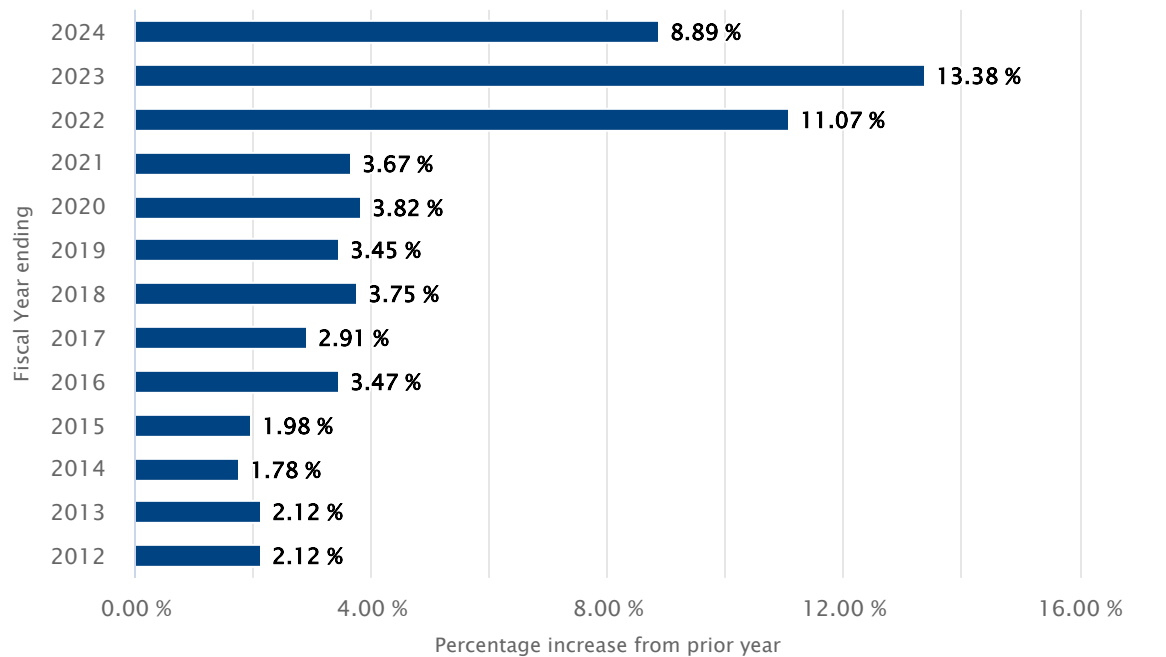
Note: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

*Jimmy's Drive Service Area was established with Ordinance 18-085

Mat-Su Borough Certified Assessed Valuation by Fiscal Year

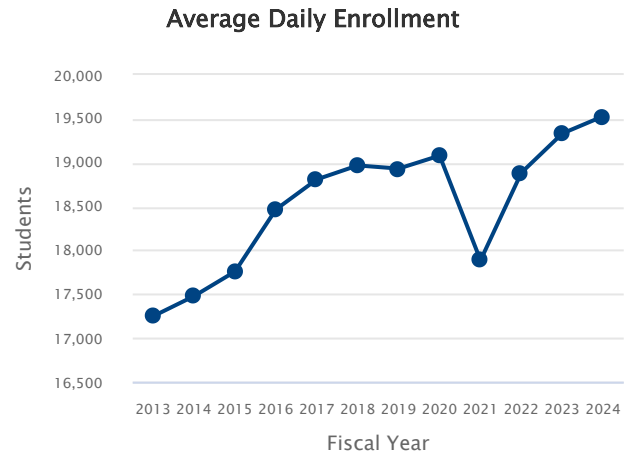
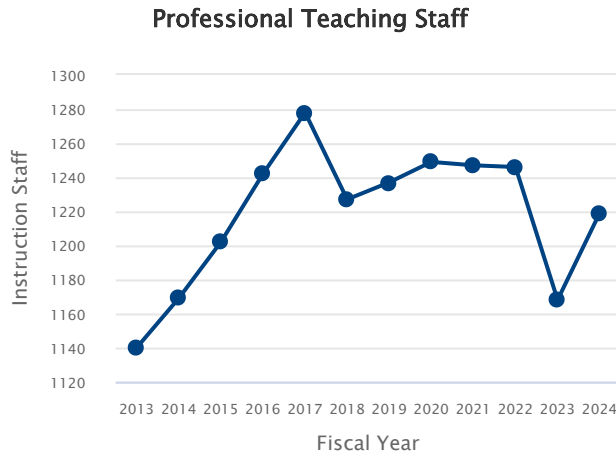


Annual Increase in Mat-Su Borough Assessed Valuation



Highcharts.com

School District Enrollment and Statistics



Source: Matanuska-Susitna Borough School District Preliminary Approved Budget 2023-2024

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
2024*	19,530	1,219	47	**	**	**
2023	19,333	1,168	47	**	**	**
2022	18,886	1,246	47	23.10	22.40	22.20
2021	17,885	1,247	47	20.80	19.70	19.00
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

Source: Matanuska-Susitna Borough School District Preliminary Approved Budget 2023-2024

*Projected/Preliminary Approved budget 2024

**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

2022 Population: 108,805

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
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
253	Sutton Fsa #4
254	Talkeetna Fsa #24
258	Willow Fsa #35
259	Gr Palmer Cons. Fsa #132
265	Adm-Road Service Areas
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
286	Jimmy'S Drive Service Area
290	Talkeetna Flood Sa #7
291	Garden Terrace Sa #8

Fund	Description
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)
316	Debt Service (Cops 51)
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
510	Solid Waste
520	Port
600	Rev. Loan S/A Operating
630	Unemployment Ins. Trust
635	Health Insurance Trust

Departments

Department	Description
100	Assembly
110	Mayor
115	Information Technology
120	Finance
130	Planning & Land Use
150	Public Works
160	Emergency Services
170	Community Development
180	Capital Projects

Divisions

Division	Description
000	Non-Departmental
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
128	Purchasing
129	Recreational Services
130	Planning
131	Platting
133	Planning-Admin
136	Community Pools
139	Development Services
140	Assessment
141	Land Management
142	Parks & Recreation
145	Community Develop-Admin
146	Community Enrichment
147	Recreation Infrastructure Maint.
149	Community Dev - Northern Region
150	Public Works-Admin

Division	Description
151	Maintenance
155	Operations
158	Community Cleanup
180	Capital Projects Admin
181	Project Management
182	Pre-Design & Engineering
183	Purchasing
300	Emergency Services Admin
301	Emer Med Service Board
310	Fleet Maintenance - Des Amb Resc
315	Fleet Maintenance - Fire
320	Fire Code Deferment
330	Rescue Units
334	Ambulance Operations
350	Emergency Services Bldg
351	Emergency Services Station 51
360	Local Emer. Pl. Board
370	Enhanced 911
380	Emergency Management
401	Central Landfill
402	Transfer Sites
415	Vehicle Removal Program
416	Hazardous Waste Removal
417	Recycling
418	Remote Transfer Sites
419	Community Cleanup
501	Library Board
503	Sutton Library
504	Talkeetna Library
505	Trapper Ck Library
507	Willow Library
508	Big Lake Library
604	Labor Relations Board
606	Animal Care & Regulation
609	Board Of Adjmt. & Appeals
612	Office Of Administrative Hearing
614	Animal Care & Reg. Board

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	Icma
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 Then 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	Other		
		465.000	Other
EX70	Grant Audit Fee		
		470.000	Grant Audit Fee
EX71	Grant Audit Fee		
		471.000	Audit/Admin Fee Grants
EX72	Legal Fee		
		472.000	Legal Fee
EX73	State Fees		
		473.000	State Fees
EX74	Federal Fees		
		474.000	Federal Fees
EX75	Organization Admin Fees		
		475.000	Organizations' Admin Fees
EX81	Areawide Fund ⁽¹⁰¹⁾		
		481.000	Areawide Fund (101)
EX82	Grant Clearing Fund		
		482.000	Grant Clearing Fund (800)
EX83	Capital Project Funds		
		483.000	Cap Proj Interfund Transf





