

NONCODE ORDINANCE

Sponsored By: Borough Manager

Introduced:04/21/26

Public Hearing:04/23/26

Public Hearing Continued to 04/28/26:04/23/26

Public Hearing:04/28/26

Public Hearing Continued to 04/30/26:04/28/26

Public Hearing:04/30/26

Postponed to 05/07/26:04/30/26

Amended:05/07/26

Adopted:05/07/26

**MATANUSKA-SUSITNA BOROUGH  
ORDINANCE SERIAL NO.26-026**

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, 2026 AND ENDING JUNE 30, 2027 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2026 THROUGH JUNE 30, 2027.

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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..... | 72,375,554    |
| 200 | Non-Areawide.....     | 2,414,940     |
| 202 | Enhanced 911.....     | 2,046,539     |

|                                                 |                                                  |                    |
|-------------------------------------------------|--------------------------------------------------|--------------------|
| 203                                             | Land Management .....                            | 1,743,020          |
| 205                                             | Opioid Settlement .....                          | 250,000            |
| 245                                             | Fleet Maintenance .....                          | 1,316,990          |
| 247                                             | Willow/Caswell Fire Service Area .....           | 1,165,766          |
| 249                                             | West Lakes Fire Service Area .....               | 3,224,040          |
| 250                                             | Central Mat-Su Fire Service Area .....           | 11,204,070         |
| 251                                             | Butte Fire Service Area .....                    | 768,406            |
| 253                                             | Sutton Fire Service Area .....                   | 239,092            |
| 254                                             | Talkeetna Fire Service Area .....                | 621,233            |
| 259                                             | Gr. Palmer Consol. Fire Service Area .....       | 1,568,928          |
| 265                                             | Road Service Area: Administration .....          | 2,185,958          |
| 270                                             | Midway Road Service Area .....                   | 890,499            |
| 271                                             | Fairview Road Service Area .....                 | 927,907            |
| 272                                             | Caswell Lakes Road Service Area .....            | 885,482            |
| 273                                             | South Colony Road Service Area .....             | 2,101,004          |
| 274                                             | Knik Road Service Area .....                     | 3,450,730          |
| 275                                             | Lazy Mountain Road Service Area .....            | 231,106            |
| 276                                             | Greater Willow Road Service Area .....           | 976,085            |
| 277                                             | Big Lake Road Service Area .....                 | 1,426,715          |
| 278                                             | North Colony Road Service Area .....             | 220,142            |
| 279                                             | Bogard Road Service Area .....                   | 1,401,442          |
| 280                                             | Greater Butte Road Service Area .....            | 764,924            |
| 281                                             | Meadow Lakes Road Service Area .....             | 1,675,949          |
| 282                                             | Gold Trail Road Service Area .....               | 1,966,068          |
| 283                                             | Gr. Talkeetna Road Service Area .....            | 891,992            |
| 284                                             | Trapper Creek Road Service Area .....            | 391,329            |
| 285                                             | Alpine Road Service Area .....                   | 296,977            |
| 285                                             | Jimmy's Drive Road Service Area .....            | 30,000             |
| 290                                             | Talkeetna Flood Control .....                    | 71,094             |
| 292                                             | Point MacKenzie Service Area .....               | 85,100             |
| 293                                             | Talkeetna Water/Sewer Service Area .....         | 959,147            |
| 294                                             | Freedom Hills Service Area .....                 | 26,353             |
| 295                                             | Circle View/Stampede Estates E.C.S.A. ....       | 145,000            |
| 296                                             | Chase Trail Service Area .....                   | 25,688             |
| 300                                             | Debt Service-Schools .....                       | 20,395,035         |
| 301                                             | Debt Service-USDA-Fronteras Charter School ..... | 393,300            |
| 316                                             | Debt Service-Station 5-1 .....                   | 760,750            |
| 318                                             | Debt Service-Station 6-2 .....                   | 497,750            |
| 319                                             | Debt Service-Station 7-3 .....                   | 562,250            |
| 320                                             | Debt Service-Parks & Recreation .....            | 1,733,000          |
| 330                                             | Debt Service-Road Bonds .....                    | 6,940,336          |
| <b>Subtotal - Borough Operating Funds .....</b> |                                                  | <b>152,247,690</b> |
| 510                                             | Solid Waste Enterprise Fund .....                | 12,678,442         |
| 520                                             | Port Enterprise Fund .....                       | 2,370,296          |

|                                                       |                      |
|-------------------------------------------------------|----------------------|
| <b>Subtotal - Borough Enterprise Funds .....</b>      | <b>15,048,738</b>    |
| 204 Education Operating .....                         | 267,700,320          |
| <b>Subtotal - Education Operating .....</b>           | <b>\$267,700,320</b> |
| *** Areawide Capital Projects .....                   | 9,902,739            |
| *** Areawide-Bridge & Railroad Crossing Major .....   | 985,000              |
| Maintenance and Repair, 50% match RSA                 |                      |
| Construction, 50% Match Dust Control                  |                      |
| *** Areawide-Tourism Infrastructure & MSCVB .....     | 1,100,000            |
| *** Areawide-Fish Passage Grant Match .....           | 500,000              |
| *** Areawide-Human Services Grant Match .....         | 150,000              |
| *** Enhanced 911-City of Wasilla Grant .....          | 403,115              |
| *** Non-Areawide Capital Projects .....               | 50,000               |
| *** Land Management Capital Projects .....            | 200,000              |
| *** Fire Fleet Maintenance Capital Projects .....     | 55,000               |
| *** Willow/Caswell FSA Capital Projects .....         | 300,000              |
| *** Central Mat-Su FSA Capital Projects .....         | 3,220,000            |
| *** Butte Fire Capital Projects .....                 | 1,400,000            |
| *** Sutton Fire Capital Projects .....                | 80,000               |
| *** Talkeetna Fire Capital Projects .....             | 845,500              |
| *** Greater Palmer Fire Capital Projects .....        | 1,200,000            |
| *** Road Service Administration Capital Projects .... | 30,000               |
| *** Midway RSA Capital Projects .....                 | 993,000              |
| *** Fairview RSA Capital Projects .....               | 995,000              |
| *** Caswell RSA Capital Projects .....                | 40,000               |
| *** South Colony RSA Capital Projects .....           | 470,000              |
| *** Knik RSA Capital Projects .....                   | 748,000              |
| *** Lazy Mountain RSA Capital Projects .....          | 162,000              |
| *** Greater Willow RSA Capital Projects .....         | 450,000              |
| *** Big Lake RSA Capital Projects .....               | 741,000              |
| *** North Colony RSA Capital Projects .....           | 70,000               |
| *** Bogard RSA Capital Projects .....                 | 1,170,000            |
| *** Greater Butte RSA Capital Projects .....          | 392,000              |
| *** Meadow Lakes RSA Capital Projects .....           | 792,000              |
| *** Gold Trails RSA Capital Projects .....            | 780,000              |
| *** Talkeetna Water/Sewer Capital Projects .....      | 85,000               |
| *** Solid Waste Enterprise Fund Capital Projects .    | 3,285,000            |
| *** Port Enterprise Fund Capital Projects .....       | 1,000,000            |
| <b>Subtotal - Borough Capital Projects .....</b>      | <b>32,594,354</b>    |
| <b>TOTAL APPROPRIATION</b>                            | <b>\$467,591,102</b> |

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, 2027 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 \$500,000 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 2027.

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 \$500,000 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 12. Appropriation for capital reserve. There is hereby appropriated a sum of \$300,000 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 13. 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 2027 budget.

Section 14. Appropriation for reimbursement to Central Mat-Su Fire Service Area. There is hereby appropriated an amount of \$129,464 to reimburse Central Mat-Su Fire Service Area for a building purchase.

Section 15. Appropriation for NPI Settlement. There is hereby appropriated an amount of \$150,000 for the Port Enterprise Fund to pay the phase II settlement amount projected to be due in fiscal year 2027.

Section 16. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2027. Capital fund appropriations, 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 17. 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 .....                              | 7.955 |
| Non-Areawide .....                          | 0.160 |
| Butte Fire Service Area #2 .....            | 2.634 |
| Sutton Fire Service Area #4 .....           | 3.900 |
| Talkeetna Flood Control #7 .....            | 1.500 |
| Midway Road Service Area #9 .....           | 1.691 |
| Fairview Road Service Area #14 .....        | 1.447 |
| Caswell Lakes Road Service Area #15 .....   | 3.724 |
| South Colony Road Service Area #16 .....    | 1.278 |
| Knik Road Service Area #17 .....            | 2.011 |
| Lazy Mountain Road Service Area #19 .....   | 2.156 |
| Greater Willow Road Service Area #20 .....  | 3.173 |
| Big Lake Road Service Area #21 .....        | 2.780 |
| North Colony Road Service Area #23 .....    | 3.951 |
| Talkeetna Fire Service Area #24 .....       | 2.846 |
| Bogard Road Service Area #25 .....          | 1.302 |
| Greater Butte Road Service Area #26 .....   | 2.576 |
| Meadow Lakes Road Service Area #27 .....    | 2.526 |
| Gold Trails Road Service Area #28 .....     | 1.703 |
| Gr. Talkeetna Road Service Area #29 .....   | 2.829 |
| Trapper Creek Road Service Area #30 .....   | 3.971 |
| Alpine Road Service Area #31 .....          | 3.167 |
| Jimmy's Drive Service Area .....            | 5.030 |
| Point MacKenzie Service Area #69 .....      | 9.500 |
| Central Mat-Su FSA #130 .....               | 1.700 |
| Circle View/Stampede Estates .....          | 2.300 |
| Erosion Control Service Area #131           |       |
| Gr. Palmer Consolidated FSA #132 .....      | 0.850 |
| West Lakes Fire Service Area #136 .....     | 1.880 |
| Willow/Caswell Fire Service Area #140 ..... | 2.491 |
| Palmer, City of .....                       | 3.000 |
| Wasilla, City of .....                      | 0.000 |
| Houston, City of .....                      | 3.000 |

Section 18. E-911 surcharge. 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, 2026 through June 30, 2027 shall set the E-911 surcharge rate at \$1.50 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 19. 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 20. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 21. 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 22. 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 23. Due dates of taxes, general government, and service areas. The above taxes are due and payable August 17, 2026, for the first installment, and February 16, 2027, 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 18, 2026. Penalty and interest on second installment will be applied on February 17, 2027.

Section 24. Effective date. Ordinance Serial No. 26-026 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 7 day of May, 2026.

  
Edna DeVries, Borough Mayor

ATTEST:  
  
LONNIE R. McKECHNIE, CMC, Borough Clerk  
(SEAL)

YES: Bowles, Nowers, Sumner, Gamble, and Fonov  
NO: McKee and Bernier