

NONCODE ORDINANCE

Sponsored By:  
Introduced:  
Public Hearing:  
Adopted:

**MATANUSKA-SUSITNA BOROUGH  
ORDINANCE SERIAL NO.25-025**

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, 2025 AND ENDING JUNE 30, 2026 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2025 THROUGH JUNE 30, 2026.

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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 .....	67,834,727
200	Non-Areawide.....	5,781,901
202	Enhanced 911.....	1,887,261
203	Land Management .....	1,804,471
205	Opioid Settlement .....	717,053
245	Fleet Maintenance .....	1,312,440
247	Willow/Caswell Fire Service Area .....	1,122,037
249	West Lakes Fire Service Area .....	3,120,146

250 Central Mat-Su Fire Service Area ..... 10,951,374  
 251 Butte Fire Service Area ..... 764,353  
 253 Sutton Fire Service Area ..... 249,514  
 254 Talkeetna Fire Service Area ..... 601,616  
 259 Gr. Palmer Consol. Fire Service Area ..... 1,468,466  
 265 Road Service Area: Administration ..... 2,221,090  
 270 Midway Road Service Area ..... 1,266,487  
 271 Fairview Road Service Area ..... 1,195,684  
 272 Caswell Lakes Road Service Area ..... 844,049  
 273 South Colony Road Service Area ..... 2,215,090  
 274 Knik Road Service Area ..... 3,834,128  
 275 Lazy Mountain Road Service Area ..... 244,889  
 276 Greater Willow Road Service Area ..... 987,108  
 277 Big Lake Road Service Area ..... 2,146,006  
 278 North Colony Road Service Area ..... 286,838  
 279 Bogard Road Service Area ..... 2,092,392  
 280 Greater Butte Road Service Area ..... 762,065  
 281 Meadow Lakes Road Service Area ..... 2,031,493  
 282 Gold Trail Road Service Area ..... 2,555,919  
 283 Gr. Talkeetna Road Service Area ..... 820,182  
 284 Trapper Creek Road Service Area ..... 282,294  
 285 Alpine Road Service Area ..... 339,996  
 285 Jimmy's Drive Road Service Area ..... 29,850  
 290 Talkeetna Flood Control ..... 70,645  
 292 Point MacKenzie Service Area ..... 83,300  
 293 Talkeetna Water/Sewer Service Area ..... 963,034  
 295 Circle View/Stampede Estates E.C.S.A. .... 50,150  
 296 Chase Trail Service Area ..... 54  
 300 Debt Service-Schools ..... 23,836,989  
 301 Debt Service-USDA-Fronteras Charter School .... 393,300  
 316 Debt Service-Station 5-1 ..... 762,650  
 318 Debt Service-Station 6-2 ..... 496,250  
 319 Debt Service-Station 7-3 ..... 563,250  
 320 Debt Service-Parks & Recreation ..... 1,511,750  
 330 Debt Service-Road Bonds ..... 4,977,954

**Subtotal - Borough Operating Funds ..... 155,480,245**

510 Solid Waste Enterprise Fund ..... 12,660,802  
 520 Port Enterprise Fund ..... 2,155,810

**Subtotal - Borough Enterprise Funds ..... 14,816,612**

204 Education Operating ..... 281,601,753

**Subtotal - Education Operating ..... \$281,601,753**

*** Areawide Capital Projects .....	11,945,500
*** Areawide-Bridge & Railroad Crossing Major .....	995,440
Maintenance and Repair, 50% match RSA	
Construction, 50% Match Dust Control	
*** Areawide-Tourism Infrastructure & MSCVB .....	1,100,000
*** Areawide-Fish Passage Grant Match .....	500,000
*** Areawide-Human Services Grant Match .....	150,000
*** Areawide-City of Wasilla Planning Grant .....	100,000
*** Areawide-City of Palmer Planning Grant .....	300,000
*** Non-Areawide Capital Projects .....	550,000
*** Land Management Capital Projects .....	550,000
*** Willow/Caswell FSA Capital Projects .....	865,000
*** West Lakes FSA Capital Projects .....	615,000
*** Central Mat-Su FSA Capital Projects .....	5,325,000
*** Butte Fire Capital Projects .....	1,030,000
*** Road Service Administration Capital Projects ..	337,500
*** Midway RSA Capital Projects .....	272,000
*** Fairview RSA Capital Projects .....	192,000
*** South Colony RSA Capital Projects .....	8,000
*** Lazy Mountain RSA Capital Projects .....	55,000
*** Greater Willow RSA Capital Projects .....	170,000
*** Big Lake RSA Capital Projects .....	10,000
*** North Colony RSA Capital Projects .....	2,000
*** Bogard RSA Capital Projects .....	75,000
*** Greater Butte RSA Capital Projects .....	330,000
*** Meadow Lakes RSA Capital Projects .....	305,000
*** Greater Talkeetna RSA Capital Projects .....	22,000
*** Trapper Creek RSA Capital Projects .....	3,500
*** Talkeetna Water/Sewer Capital Projects .....	25,000
*** Solid Waste Enterprise Fund Capital Projects	6,775,000
*** Port Enterprise Fund Capital Projects .....	200,000

**Subtotal - Borough Capital Projects ..... 32,807,940**

**TOTAL APPROPRIATION ..... \$484,706,550**

Section 4. Additional Appropriation. The amount of \$370,000 is hereby appropriated from Knik Road Service Area #17 Capital Project #30040-6600 to the Fiscal Year 2025 Knik Road Service Area Operating Budget.

Section 5. Additional Appropriation. The amount of \$110,000

is hereby appropriated from Gold Trails Road Service Area #28 Capital Project #30048-2100 to the Fiscal Year 2026 Gold Trails Road Service Area Operating Budget.

Section 6. Additional Appropriation. The amount of \$65,000 is hereby appropriated from Alpine Road Service Area #31 Capital Project #30051-2100 to the Fiscal Year 2026 Alpine Road Service Area Operating Budget.

Section 7. Additional Appropriation. The amount of \$500,000 is hereby appropriated from the Land Management Permanent Fund to the Fiscal Year 2026 Land Management Operating Fund Budget to fund the Jonesville Mine Public Use Area Capital Project.

Section 8. 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, 2026 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 9. 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 2026.

Section 10. 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 11. 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 12. 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 2026 budget.

Section 13. Appropriation for reimbursement to Central Mat-Su Fire Service Area. There is hereby appropriated an amount of \$129,785 to reimburse Central Mat-Su Fire Service Area for a building purchase.

Section 14. Appropriation for NPI Settlement. There is hereby

appropriated an amount of \$87,707 for the Port Enterprise Fund to pay the phase II settlement amount projected to be due in fiscal year 2026.

Section 15. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2026. 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 16. 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 .....	8.612
Non-Areawide .....	0.371
Butte Fire Service Area #2 .....	2.830
Sutton Fire Service Area #4 .....	4.043
Talkeetna Flood Control #7 .....	1.500
Midway Road Service Area #9 .....	1.817
Fairview Road Service Area #14 .....	1.516
Caswell Lakes Road Service Area #15 .....	4.000
South Colony Road Service Area #16 .....	1.278
Knik Road Service Area #17 .....	2.161
Lazy Mountain Road Service Area #19 .....	2.316
Greater Willow Road Service Area #20 .....	3.362
Big Lake Road Service Area #21 .....	2.987
North Colony Road Service Area #23 .....	4.244
Talkeetna Fire Service Area #24 .....	2.846
Bogard Road Service Area #25 .....	1.399
Greater Butte Road Service Area #26 .....	2.767

Meadow Lakes Road Service Area #27 .....	2.714
Gold Trails Road Service Area #28 .....	1.703
Gr. Talkeetna Road Service Area #29 .....	3.039
Trapper Creek Road Service Area #30 .....	4.266
Alpine Road Service Area #31 .....	3.382
Jimmy's Drive Service Area .....	5.030
Point MacKenzie Service Area #69 .....	9.500
Central Mat-Su FSA #130 .....	1.780
Circle View/Stampede Estates .....	2.364
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132 .....	0.850
West Lakes Fire Service Area #136 .....	1.946
Willow/Caswell Fire Service Area #140 .....	2.637
Palmer, City of .....	3.000
Wasilla, City of .....	0.000
Houston, City of .....	3.000

Section 17. E-911 surcharge for July 1, 2025, to June 30, 2026. 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, 2025 through June 30, 2026 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 18. 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 19. Interest income, service areas. Interest income

collected for any service area shall be allocated to that service area.

Section 20. 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 21. 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 22. Due dates of taxes, general government, and service areas. The above taxes are due and payable August 15, 2025, for the first installment, and February 17, 2026, 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, 2025. Penalty and interest on second installment will be applied on February 18, 2026.

Section 23. Effective date. Ordinance Serial No. 25-025 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly. ADOPTED by the Matanuska-Susitna Borough Assembly this \_\_\_\_ day of \_\_\_\_\_, 2025.



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Edna DeVries, Borough Mayor

ATTEST:

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LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)