

**SUBJECT:** A RESOLUTION OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY EXEMPTING BOROUGH DEPARTMENTS FROM AREAWIDE INTERDEPARTMENTAL FEES.

**AGENDA OF:** March 6, 2018

**Assembly Action:**

Approved Under the Consent  
Agenda 3-6-18 (B3)

**MANAGER RECOMMENDATION:** Present to the Assembly for consideration.

**APPROVED BY JOHN MOOSEY, BOROUGH MANAGER:** \_\_\_\_\_

Route To:	Department/Individual	Initials	Remarks
	Originator A. Strawn	AS	
	Capital Projects Director	AS	
	Public Works Director	TDL	20 Feb 18
	Planning and Land Use Director	EP	
	Community Development Director	EP	
	Emergency Services Director	PJ	
	Finance Director	CS	
	Borough Attorney	NS	
	Borough Clerk	JMM	2/24/18 (B3)

**ATTACHMENT (S):** Fiscal Note: YES ☒ NO ☐  
 Fiscal Note (1 pp)  
 2018 Budget excerpt: Areawide fees (5 pp)  
 Resolution Serial No. 18-008 (2pp)

**SUMMARY STATEMENT:** The intent of this fee exemption is to increase the efficiency of Borough government. All fee transactions require staff resources to process. This exemption will eliminate the staff

and electronic resources required to transfer money from one borough account to another.

While there are many fees that get paid to the areawide budget, this exemption will primarily apply to Planning Department fees charged to Land Management and Public Works. For instance, developments on borough land such as cellular towers or gravel pits which require a conditional use permit could be processed without a fee.

This exemption is not intended to apply to fees paid to special service area funds such as fire & life safety reviews or fees paid to enterprise funds such as landfill user fees.

**Recommendation:**

Staff respectfully recommends approval of this resolution.

MATANUSKA-SUSITNA BOROUGH  
FISCAL NOTE

Agenda Date: March 6, 2018

SUBJECT: A RESOLUTION OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY EXEMPTING BOROUGH DEPARTMENTS FROM AREAWIDE INTERDEPARTMENTAL FEES.

ORIGINATOR: A. Strawn

FISCAL ACTION (TO BE COMPLETED BY FINANCE)	FISCAL IMPACT <u>(YES)</u> NO
AMOUNT REQUESTED *	FUNDING SOURCE <u>Borough fees</u>
FROM ACCOUNT # <u>XXX. 000.000.4XX.XXX</u>	PROJECT #
TO ACCOUNT: <u>XXX. 000.000.3XX.XXX</u>	PROJECT #
VERIFIED BY: <u>Barbara Baumgard</u>	CERTIFIED BY:
DATE:	DATE:

EXPENDITURES/REVENUES:

(Thousands of Dollars)

OPERATING	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Personnel Services						
Travel						
Contractual						
Supplies						
Equipment						
Land/Structures						
Grants, Claims						
Miscellaneous	*	→				
TOTAL OPERATING	*	→				

CAPITAL						
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REVENUE						
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FUNDING:

(Thousands of Dollars)

General Fund	*	→				
State/Federal Funds						
Other	*	→				
TOTAL	*	→				

POSITIONS:

Full-Time						
Part-Time						
Temporary						

ANALYSIS: (Attach a separate page if necessary) \* Amount is subject to the amount and number of fees transferred,

PREPARED BY: \_\_\_\_\_ PHONE: \_\_\_\_\_  
 DEPARTMENT: Chequenne Akroff DATE: 2/15/18  
 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_



Matanuska-Susitna Borough  
Financial Management Budget Listing

Revenue

6/27/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Revenue</u>	<u>2017 Amend ed Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	80,419,824	85,556,600	91,322,300
311.101	Real Prop-SCit/DVet/Farm	960	0	0
311.102	Real Property-Delinquent	2,487,106	2,300,000	2,300,000
311.200	Personal Property	554,131	539,300	577,400
311.202	Personal Property-Delinq	566	0	0
311.400	Penalty & Interest	1,145,795	950,000	1,000,000
311.500	Vehicle Tax State Collec	3,032,120	1,437,748	2,858,970
<b>Total</b>	<b>General Property Taxes</b>	<b>87,640,502</b>	<b>90,783,648</b>	<b>98,058,670</b>
<b>RE15-Excise Taxes</b>				
315.100	Tobacco Excise Tax	8,281,731	7,800,000	8,300,000
315.200	Excise License	4,700	9,000	9,000
<b>Total</b>	<b>Excise Taxes</b>	<b>8,286,431</b>	<b>7,809,000</b>	<b>8,309,000</b>
<b>RE31-Federal Grants</b>				
331.000	Federal Grants	66,727	55,000	55,000
<b>Total</b>	<b>Federal Grants</b>	<b>66,727</b>	<b>55,000</b>	<b>55,000</b>
<b>RE33-Federal Pilot</b>				
333.000	Federal Pilot	3,748,140	3,100,000	3,000,000
333.100	National Forest Income	19,651	0	0
<b>Total</b>	<b>Federal Pilot</b>	<b>3,767,791</b>	<b>3,100,000</b>	<b>3,000,000</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	4,069,569	2,745,000	1,700,000
335.900	Misc. State Revenue	1,345	0	0
<b>Total</b>	<b>State Shared Revenue</b>	<b>4,070,914</b>	<b>2,745,000</b>	<b>1,700,000</b>
<b>RE37-Other State Revenue</b>				
337.100	Debt Service Reimb	22,673,550	22,768,726	22,597,038
337.800	State PERS Relief	918,877	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>23,592,427</b>	<b>22,768,726</b>	<b>22,597,038</b>
<b>RE38-Other Pilot Revenue</b>				
338.100	Miscellaneous Pilot	8,840	9,000	9,000
<b>Total</b>	<b>Other Pilot Revenue</b>	<b>8,840</b>	<b>9,000</b>	<b>9,000</b>





Matanuska-Susitna Borough  
Financial Management Budget Listing

Revenue

6/27/2017

Account	Description	2016 Actual Revenue	2017 Amend ed Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.100	Nsf & Atty Fees	3,624	2,000	2,500
341.200	Recording Fees	841	1,000	1,000
341.210	Borough Gym Fees	24,398	20,000	25,000
341.230	Computer Pub Access Fees	100	0	0
341.300	Planning Recording Fees	100	200	100
341.350	Land Use & Zoning Permits	17,850	20,000	25,000
341.351	Mandatory LUP	110	100	100
341.352	Liquor License Referral	7,700	8,000	8,000
341.354	Talkeetna CUP	0	500	0
341.355	Sutton CUP	6,000	5,000	5,000
341.357	Core Area CUP	0	2,000	0
341.358	Large Lot SFR CUP	300	0	0
341.359	Multi-Family LUP	1,275	1,000	1,000
341.360	Special Events Fee	2,000	1,000	1,000
341.400	Subdivision Fees	124,120	125,000	125,000
341.500	Clerk'S Office Fees	20	100	0
341.550	Candidate Filing Fees	375	300	200
341.600	Historical Fees	0	100	0
341.700	Eng. Inspection Fees	8,609	10,000	8,500
341.720	Utility Permit App Fee	64,121	70,000	70,000
341.740	Rght Of Way Prmit App Fee	41,010	43,000	42,000
341.750	Plans/Specs	736	1,000	500
341.830	Lease Revenue	0	0	400,000
341.900	Miscellaneous Fees	32,895	25,000	30,000
341.905	Sale of Maps	1,232	500	500
341.906	Sale-Query,Subd Index&Oth	30	300	0
341.910	Sale-Asesmnt/Recvble Roll	717	0	0
341.920	Lid Fee'S	34,637	0	0
341.940	Foreclosure Fees	148,544	100,000	100,000
341.945	Foreclosure Sale Fees	3,706	0	0
341.980	Liquor License Fees	1,500	1,500	1,500
341.985	Marijuana License Review Fee	0	0	4,000
341.990	Business License Fee	245,500	250,000	250,000
<b>Total General Government</b>		<b>772,050</b>	<b>687,600</b>	<b>1,100,900</b>
<b>RE42-Public Safety</b>				
342.000	Ambulance Fees	4,432,214	4,000,000	4,800,000
342.100	EMS Rescue	2,568	3,000	2,500
342.600	Ems - Donations	435	1,000	0
<b>Total Public Safety</b>		<b>4,435,217</b>	<b>4,004,000</b>	<b>4,802,500</b>



# Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/27/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Revenue</u>	<u>2017 Amend ed Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE43-Parks &amp; Recreation Fees</b>				
343.320	Park Fees-Palmer	49,537	45,000	50,000
343.360	Park Fees-Deshka Park	441	500	400
343.365	Park fees-Talkeetna	11,107	7,000	10,000
343.400	Trailhead Parking Fees	104,039	60,000	101,000
343.500	Government Peak Rec Area Fees	13,231	10,000	12,000
343.700	Boat Launch Fees	2,082	3,000	2,000
343.800	Alcantra Usage Fees	5,265	4,500	4,000
343.900	Miscellaneous	160	500	100
<b>Total Parks &amp; Recreation Fees</b>		<b>185,862</b>	<b>130,500</b>	<b>179,500</b>
<b>RE46-Ice Arena Fees</b>				
346.000	Ice Arena Fees	(315)	0	0
346.100	Ice Arena Fees	458,919	480,000	360,000
<b>Total Ice Arena Fees</b>		<b>458,604</b>	<b>480,000</b>	<b>360,000</b>
<b>RE47-Community Pool Revenues</b>				
347.000	Community Pool Revenues	(4)	0	0
347.100	Palmer Pool Revenues	296,572	300,000	235,000
347.200	Wasilla Pool Revenues	328,311	310,000	300,000
<b>Total Community Pool Revenues</b>		<b>624,879</b>	<b>610,000</b>	<b>535,000</b>
<b>RE48-Transient Accommodation Tax</b>				
348.100	Bed Tax Revenues	1,202,974	1,150,000	1,200,000
348.200	Penalty & Interest	2,729	5,000	2,500
<b>Total Transient Accommodation Tax</b>		<b>1,205,703</b>	<b>1,155,000</b>	<b>1,202,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	231,369	300,000	300,000
<b>Total Interest Earnings</b>		<b>231,369</b>	<b>300,000</b>	<b>300,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	269,109	0	200,000
367.510	Revolving Loan	315	0	0
<b>Total Transfer From Other Funds</b>		<b>269,424</b>	<b>0</b>	<b>200,000</b>



**Matanuska-Susitna Borough**  
**Financial Management Budget Listing**

**Revenue**

6/27/2017

<u>Account</u>	<u>Description</u>	<u>2016 Actual Revenue</u>	<u>2017 Amend ed Budget</u>	<u>2018 Assembly Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.120	Service Areas-Fnd 405/410	56,510	40,000	30,000
368.130	Schools- Fund 400	376,309	100,000	100,000
368.140	Sanitary Fills- Fund 420	589	0	0
368.150	Boro/415/425/430/435/440	721,927	60,000	50,000
368.170	Port Enterprise - Fund 450	15	0	0
368.190	Infrastructure - Fund 490	650,000	0	0
368.210	Land Management	47,500	49,500	49,500
368.220	Service Areas	975,912	561,698	703,381
368.230	Non-Areawide	88,000	89,500	109,500
368.240	Solid Waste Fund	53,103	75,500	79,000
368.300	Grant Projects- Fund 480	12,121	20,000	15,000
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>2,981,986</b>	<b>996,198</b>	<b>1,136,381</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	2,915	10,000	10,000
369.300	Insurance Claim Proceeds	17,368	0	0
369.500	Cash Balance/Collections	(1)	0	0
369.700	Credit Card Discounts	(8,259)	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>12,023</b>	<b>10,000</b>	<b>10,000</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	39,442	10,000	10,000
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>39,442</b>	<b>10,000</b>	<b>10,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>138,650,191</b>	<b>\$135,653,672</b>	<b>\$143,565,489</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>138,650,191</b>	<b>\$135,653,672</b>	<b>\$143,565,489</b>
<b>Fund Total:</b>	<b>AREAWIDE</b>	<b>138,650,191</b>	<b>\$135,653,672</b>	<b>\$143,565,489</b>



# Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/14/2017

<u>Account</u>	<u>Description</u>	2016 Actual Expense	2017 Amended Budget	2018 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
445.145	Trnfr to - Debt Svc (Loan)	89,566	0	89,600
<b>Total Debt Service</b>		<b>89,566</b>	<b>0</b>	<b>89,600</b>
<b>EX45-Operating Fund Transfers</b>				
445.140	Trnfr To- Debt Svc (Schl)	33,450,000	33,625,000	33,318,000
445.141	Trnfr To- Debt Svc (P&R)	340,000	340,000	2,000,550
445.142	Trnfr To- Debt Svc (COPs)	324,000	461,600	405,000
445.144	Trnfr To-Debt Svc (Trans Sys)	2,380,000	2,381,000	2,383,000
445.220	Trnfr To- Education Oprtg	52,680,468	55,841,300	55,841,300
445.300	Trnfr To- Port Ent Fund	0	900,000	700,000
445.350	Trnfr To-M/V Susitna	0	814,760	0
<b>Total Operating Fund Transfers</b>		<b>89,174,468</b>	<b>94,363,660</b>	<b>94,647,850</b>
<b>EX46-Capital Project Transfers</b>				
446.300	Transfer To- Fund 400	1,088,475	0	0
446.400	Transfer To- Fund 405/410	519,910	0	0
446.500	Transfer To- Fund 480	2,026,326	90,000	0
446.700	Tfr415/425/430/435/440/47	2,776,140	5,985,407	4,428,300
446.810	Transfer To- Fund 490	95,000	0	0
446.900	Transfer To- Fund 450	850,000	997,000	0
<b>Total Capital Project Transfers</b>		<b>7,355,851</b>	<b>7,072,407</b>	<b>4,428,300</b>
<b>EX49-Transfers/Pass Throughs</b>				
449.100	Transfers-City Of Palmer	40,000	0	0
449.200	Transfers-City Of Wasilla	45,000	0	0
449.205	Transfers - City of Wasilla Planning	150,000	0	225,000
449.215	Tansfers - Youth Court	130,838	100,000	0
449.300	Transfers-City Of Houston	30,500	0	0
<b>Total Transfers/Pass Throughs</b>		<b>396,338</b>	<b>100,000</b>	<b>225,000</b>
<b>Division Total: Non-Departmental</b>		<b>97,016,223</b>	<b>101,536,067</b>	<b>99,390,750</b>
<b>Department Total: Non-Departmental</b>		<b>97,016,223</b>	<b>101,536,067</b>	<b>99,390,750</b>