

**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.

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	72,195,202
200	Non-Areawide.....	2,414,934
202	Enhanced 911.....	1,890,411
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

Subtotal - Borough Operating Funds 151,911,204

510 Solid Waste Enterprise Fund 12,678,442
 520 Port Enterprise Fund 2,370,296

Subtotal - Borough Enterprise Funds 15,048,738

204 Education Operating 266,139,658

Subtotal - Education Operating \$266,139,658

*** Areawide Capital Projects 11,427,519

*** Areawide-Bridge & Railroad Crossing Major 985,220
 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 50,000
 *** 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

Subtotal - Borough Capital Projects 33,866,239

TOTAL APPROPRIATION \$466,965,839

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	7.966
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 #1320.850
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 for July 1, 2026, to June 30, 2027. 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 \$1.00 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 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. 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 ____ day of _____, 2026.

Edna DeVries, Borough Mayor

ATTEST:

LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)