



Matanuska-Susitna Borough ALASKA



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Stefan Himmelman

Approved Annual Budget

FOR FISCAL YEAR ENDING JUNE 30, 2025





2025

Approved Budget

For Fiscal Year Ending June 30, 2025

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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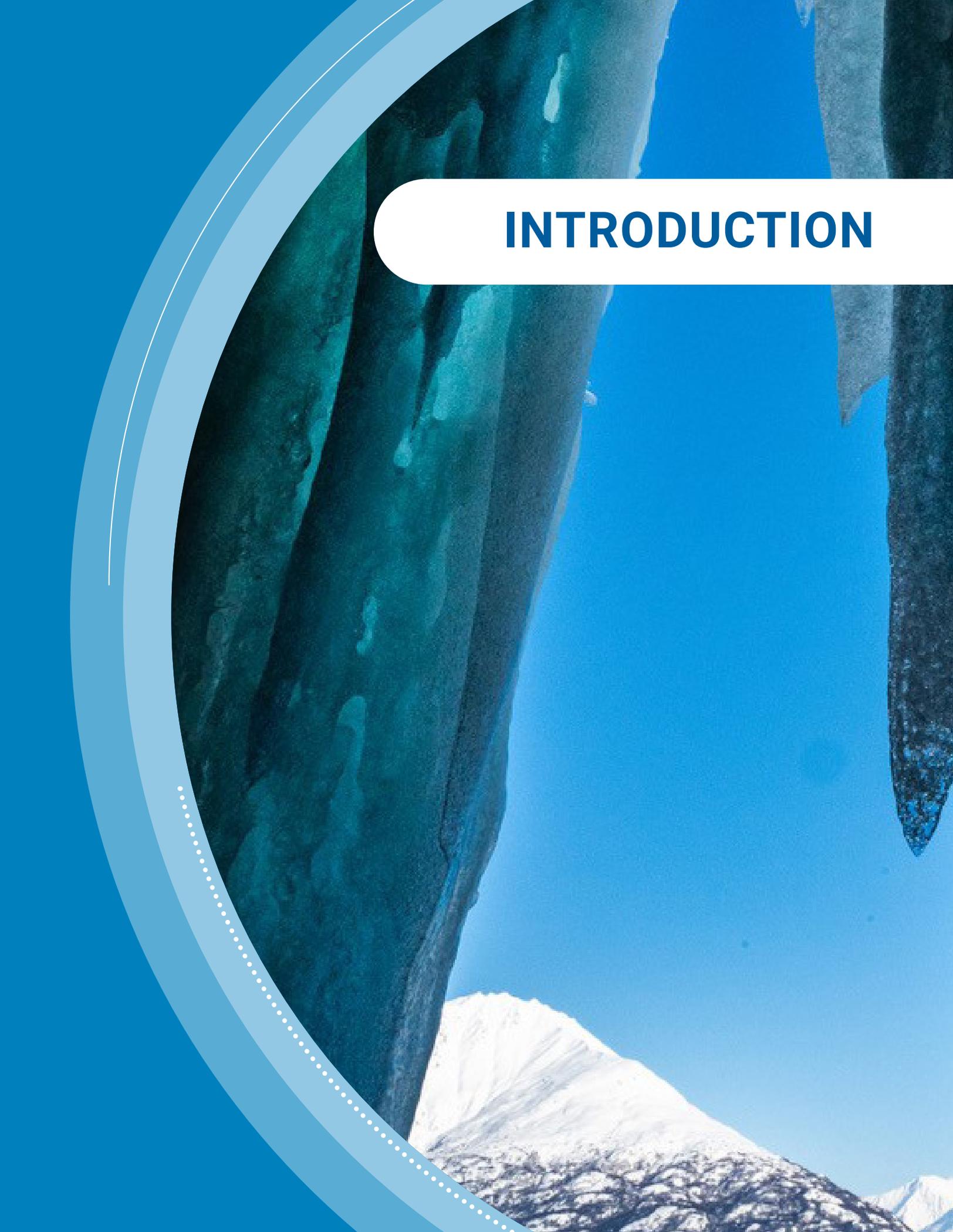
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INTRODUCTION





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 20, 2024

Honorable Borough Mayor and Assembly:

Submitted herewith is the Fiscal Year 2025 (FY2025) Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. This budget was formally adopted by the Assembly on May 9, 2024. The total budget is \$454,858,463, a -1.06% increase as compared to the prior fiscal year amended budget.

The approved budget resources Assembly priorities, including developing transportation and recreation infrastructure, sustaining Borough operations, developing opportunities to improve services and ensuring sustainability, and adjusting for increased costs for staff, goods, and services. Schools continue to be a priority, with a 3% increase in the local education contribution from the previous year.

The FY2025 budget reflects a -4.19% reduction in the areawide and a 1.81% reduction in the non-areawide mill rates to offset an average increase in taxable assessed value of 5.7%. The typical homeowner in the Matanuska-Susitna Borough will pay an average of \$3,371 in areawide property taxes, based on an average assessed value of \$369,300. When considering the entire budget, 59.54% funds education operations, 15.42% funds borough operations, and 26.64% 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 FY2025 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
- Improve operations by modernizing key support systems, including the Borough's financial management system for tax billing and assessments, e-Commerce platform, permitting and licensing, parks and recreation, and animal shelter software
- Construct Mat-Su Central School
- Construct Gateway Visitor Center
- Design and construct Transportation 21 projects
- Continue wildland fire risk reduction mitigation and projects
- Work with the State of Alaska to complete the Jonesville Public Use Area management plan and agreement and design a public shooting range and associated amenities
- Continue to adjust services to meet service demands
- Advance water and wastewater infrastructure by working with the cities to develop grants for a water system interconnect
- Advance key landfill projects, including a new entrance and tipping floor, on-site leachate management, glass recycling, and a composting program
- 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, 2023

Christopher P. Morrill

Executive Director



Helpful Information

www.matsugov.us

Visit the Matanuska-Susitna Borough 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
Bill Gamble

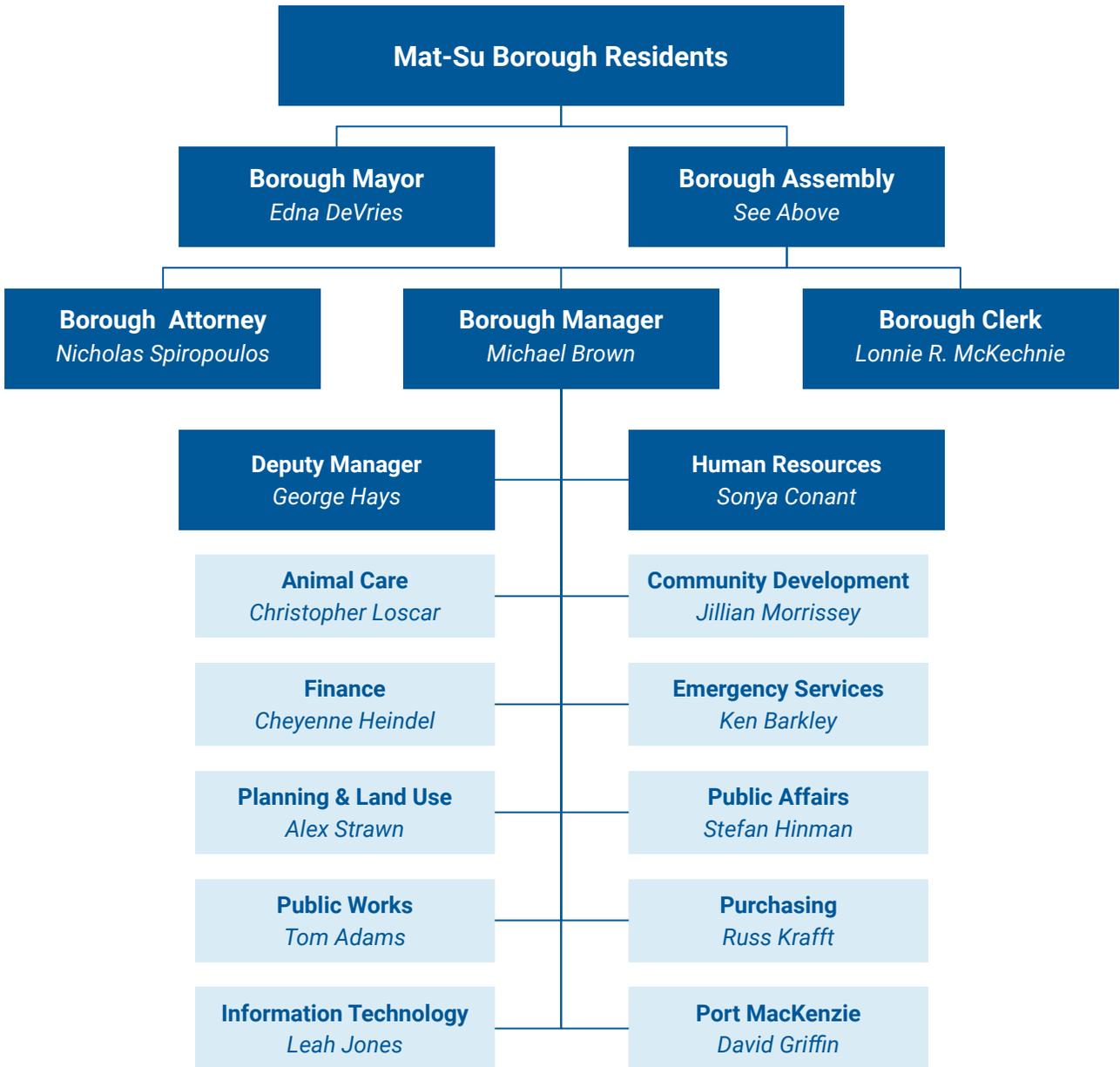


District 6
Dmitri Fonov



District 7
Ron Bernier

Organization Chart



NONCODE ORDINANCE

Sponsored By: Borough Manager

Introduced: 4/16/2024

Public Hearing: 4/23/2024

Public Hearing Continued to 4/25/2024: 4/23/2024

Public Hearing: 4/25/2024

Public Hearing Continued to 4/30/2024: 4/25/2024

Public Hearing: 4/30/2024

Postponed to 5/2/2024: 4/30/2024

Amended: 5/2/2024

Postponed to 5/9/2024: 5/2/2024

Amended: 5/9/2024

Adopted: 5/9/2024

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 24-024**

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, 2024 AND ENDING JUNE 30, 2025 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2024 THROUGH JUNE 30, 2025.

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	63,186,020
200	Non-Areawide	5,585,615
202	Enhanced 911	1,698,212
203	Land Management	1,352,226
245	Fleet Maintenance	1,394,850
248	Caswell Fire Service Area	434,147
249	West Lakes Fire Service Area	2,983,161
250	Central Mat-Su Fire Service Area	10,564,533
251	Butte Fire Service Area	826,702
253	Sutton Fire Service Area	248,395
254	Talkeetna Fire Service Area	541,148
258	Willow Fire Service Area	693,293
259	Gr. Palmer Consol. Fire Service Area	1,413,797
265	Road Service Area: Administration	3,265,652
270	Midway Road Service Area	1,174,046
271	Fairview Road Service Area	1,347,117
272	Caswell Lakes Road Service Area	731,546
273	South Colony Road Service Area	1,064,622
274	Knik Road Service Area	3,768,453
275	Lazy Mountain Road Service Area	276,579
276	Greater Willow Road Service Area	716,798
277	Big Lake Road Service Area	2,084,344
278	North Colony Road Service Area	211,304
279	Bogard Road Service Area	2,069,910
280	Greater Butte Road Service Area	533,791
281	Meadow Lakes Road Service Area	1,843,099
282	Gold Trail Road Service Area	2,263,877
283	Gr. Talkeetna Road Service Area	750,287
284	Trapper Creek Road Service Area	329,356
285	Alpine Road Service Area	385,003
290	Talkeetna Flood Control	42,154
292	Point MacKenzie Service Area	51,400
293	Talkeetna Water/Sewer Service Area	1,345,263
294	Freedom Hills Road	5,063
295	Circle View/Stampede Estates E.C.S.A.	25,767
296	Chase Trail Service Area	25,631
300	Debt Service-Schools	23,459,774
301	Debt Service-USDA-Fronteras Charter School	393,300
316	Debt Service-Station 5-1	761,600
318	Debt Service-Station 6-2	499,000
319	Debt Service-Station 7-3	563,250
320	Debt Service-Parks & Recreation	1,723,750
330	Debt Service-Road Bonds	3,332,891
Subtotal - Borough Operating Funds		145,966,726

510	Solid Waste Enterprise Fund.....	11,661,846
520	Port Enterprise Fund.....	2,030,963
	Subtotal - Borough Enterprise Funds	13,692,809
204	Education Operating.....	263,567,308
	Subtotal - Education Operating	\$263,567,308
***	Areawide Capital Projects.....	5,892,000
***	Areawide-Bridge & Railroad Crossing Major Maintenance and Repair, 50% match RSA Construction, 50% Match Dust Control	1,128,510
***	Areawide-Tourism Infrastructure & MSCVB	1,125,000
***	Areawide-Fish Passage Grant Match	250,000
***	Areawide-Human Services Grant Match.....	150,000
***	Areawide-City of Wasilla Planning Grant	200,000
***	Non-Areawide Capital Projects.....	401,000
***	Land Management Capital Projects.....	135,000
***	Caswell FSA Capital Projects.....	25,500
***	West Lakes FSA Capital Projects.....	1,840,000
***	Central Mat-Su FSA Capital Projects	5,725,000
***	Butte Fire Capital Projects.....	1,100,000
***	Sutton Fire Capital Projects.....	35,000
***	Willow FSA Capital Projects.....	185,500
***	Greater Palmer FSA Capital Projects	325,000
***	Road Service Administration Capital Projects...	400,000
***	Midway RSA Capital Projects.....	573,481
***	Fairview RSA Capital Projects.....	192,500
***	Caswell Lakes RSA Capital Projects	48,500
***	South Colony RSA Capital Projects.....	1,019,000
***	Lazy Mountain RSA Capital Projects.....	81,500
***	Greater Willow RSA Capital Projects	467,500
***	Big Lake RSA Capital Projects.....	125,000
***	North Colony RSA Capital Projects.....	73,500
***	Bogard RSA Capital Projects.....	158,037
***	Greater Butte RSA Capital Projects	672,500
***	Meadow Lakes RSA Capital Projects	653,000
***	Gold Trails RSA Capital Projects.....	134,092
***	Greater Talkeetna RSA Capital Projects.....	60,500
***	Talkeetna Water/Sewer Capital Projects.....	16,000
***	Solid Waste Enterprise Fund Capital Projects	7,875,000
***	Port Enterprise Fund Capital Projects	564,000
	Subtotal - Borough Capital Projects	31,631,620

TOTAL APPROPRIATION

\$454,858,463

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. 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, 2025 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 6. 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 2025.

Section 7. 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 8. 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 9. 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 2025 budget.

Section 10. Appropriation for reimbursement to Central Mat-Su Fire Service Area. There is hereby appropriated an amount of \$130,106 to reimburse Central Mat-Su Fire Service Area for a building purchase.

Section 11. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2025. 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 12. 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	8.748
Non-Areawide	0.380
Butte Fire Service Area #2	2.912
Sutton Fire Service Area #4	4.113
Talkeetna Flood Control #7	1.500
Midway Road Service Area #9	1.836
Fairview Road Service Area #14	1.500
Caswell Lakes Road Service Area #15	4.077
South Colony Road Service Area #16	1.315
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	2.800
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	2.792
Meadow Lakes Road Service Area #27	2.832
Gold Trails Road Service Area #28	1.700
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	1.846
Circle View/Stampede Estates	2.592
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132	0.863
Caswell Fire Service Area #135	3.196
West Lakes Fire Service Area #136	1.950
Palmer, City of	3.000
Wasilla, City of	0.000
Houston, City of	3.000

Section 13. E-911 surcharge for July 1, 2024, to June 30, 2025. 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, 2024 through June 30, 2025 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 14. 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 15. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 16. 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 17. 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 18. 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 19. Due dates of taxes, general government, and service areas. The above taxes are due and payable August 15, 2024, for the first installment, and February 18, 2025, 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, 2024. Penalty and interest on second installment will be applied on February 19, 2025.

Section 20. Effective date. Ordinance Serial No. 24-024 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 9 day
of May, 2024.

Edna DeVries
Edna DeVries, Borough Mayor

ATTEST:

Lonnie R. McKechnie
LONNIE R. McKECHNIE, CMC, Borough Clerk
(SEAL)

YES: Hale, Nowers, Yundt, Gamble, and Bernier

NO: McKee and Fonov



Non-Code Ordinance

By: Finance Department
 Introduced: May 13, 2024
 First Public Hearing: May 29, 2024
 Second Public Hearing: May 30, 2024
 Amended: May 30, 2024
 Postponed to June 3, 2024: May 30, 2024
 Amended: June 3, 2024
 Postponed to June 4, 2024: June 3, 2024
 Amended: June 4, 2024
 Adopted: June 4, 2024
 Yes: Crafton, Cottle, Graham, Rubeo, Velock
 No: None
 Absent: Johnson

**City of Wasilla
 Ordinance Serial No. 24-24 (AM)**

An Ordinance Of The Wasilla City Council Providing For The Adoption Of The Annual Budget For Fiscal Year 2025 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 2025 as presented by the Mayor and introduced on May 13, 2024.

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, 2025, 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, 2025, 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, 2025, 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, 2024, the sum of \$48,176,732, which includes \$11,435,979 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	3,083,000
Legislative		Vehicle Fund	567,000
Clerk	\$653,455	Right-Of-Way Fund	25,000
Records Management	42,500	Roads Fund	1,500,000
Council	207,094	Technology Replacement Fund	146,700
Mayor			
Administration	505,387	Special Revenue Funds	
General Administration	313,405	Youth Court	76,000
Human Resources	421,615		
Planning	389,430	Enterprise Funds*	
Finance		Sewer	
Finance	2,064,238	Operations & Transfers	1,796,852
Information Technology	871,732	Capital	1,010,000
Public Safety		Total Sewer Funds	<u>2,806,852</u>
Administration	1,258,054		
MultiTask Drug Enforcement	165,685	Water	
Investigations	743,118	Operations & Transfers	2,276,000
Patrol	5,435,698	Capital	3,300,000
School Resource Officers (SRO)	642,009	Total Water Funds	<u>5,576,000</u>
Dispatch	7,004,400		
Garage	223,612	Airport	
Code Compliance	236,931	Operations & Transfers	159,000
Public Works		Capital	1,310,000
Administration	819,553	Total Airport Funds	<u>1,469,000</u>
Roads	1,754,215		
Property Maintenance	765,955	Curtis D. Menard Memorial Sports Center (CMMSC)	
Cultural & Recreation		Operations & Transfers	953,000
Museum	451,611	Capital	528,000
Parks Maintenance	1,309,263	Total CMMSC Fund	<u>1,481,000</u>
Library	1,876,009		
Recreation Services	164,211	Permanent Funds	
Non-Departmental		Cemetery	5,000
Non-Departmental	104,000		
Transfers	3,018,000		
Total General Fund	<u>31,441,180</u>	Total FY2025 Appropriation	<u><u>\$ 48,176,732</u></u>

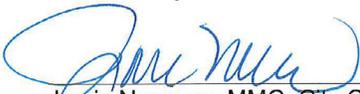
Section 5. Tax Levy. The rate of tax levy on each dollar assessed valuation of taxable property is fixed at 0.0 mills.

Section 6. Effective Date. This ordinance shall take effect July 1, 2024.

ADOPTED by the Wasilla City Council on June 4, 2024.



Glenda D. Ledford, Mayor

ATTEST: .


Jamie Newman, MMC, City Clerk

[SEAL]



Introduced by: City Manager Moosey
 Date: October 10, 2023
 First Public Hearing: October 10, 2023
 Second Public Hearing: November 28, 2023
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Mayor Carrington	
Deputy Mayor Anzilotti	
Alcantra	
Best	
Cooper	
Melin	
Tudor	

CITY OF PALMER, ALASKA

Resolution No. 24-005

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024, 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 2024 Budget was held on Tuesday, October 10, 2023, Tuesday, October 17, 2023, and continued on Tuesday, November 28, 2023; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2024 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 2024 has been reviewed by the City Council.

Section 2. That money shall be appropriated from all City funds as follows:

	Revenues
General Fund (01)	\$ 15,253,189
Enterprise Funds	
Water/Sewer (02)	\$ 3,953,000
Airport (03)	\$ 512,987
Solid Waste (05)	\$ 867,000
Golf Course (15)	\$ 835,491
Capital	
General CIP Projects (08)	\$ 1,074,000
General CIP Equipment (09)	\$ 561,000
Road Fund (10)	\$ 600,000
Water & Sewer Projects (24)	\$ 115,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 276,836
Narcotics Grant (53)	\$ 150,692
Total Revenues	\$ 24,199,195

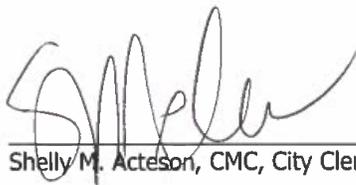
	Expenditures
General Fund (01)	\$ 17,682,307
Enterprise Funds	
Water/Sewer (02)	\$ 3,118,354
Airport (03)	\$ 503,408
Solid Waste (05)	\$ 852,969
Golf Course (15)	\$ 835,491
Capital Improvements	
General CIP Projects (08)	\$ 1,074,000
General CIP Equipment (09)	\$ 561,000
Road Fund (10)	\$ 600,000
Water & Sewer Projects (24)	\$ 115,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 276,836
Narcotics Grant (53)	\$ 150,692
Total Expenditures/Expenses	\$ 25,770,057

Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2024 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 2024 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 2024 operating budget is adopted for a period of one (1) year, that being from January 1, 2024, through December 31, 2024.

Approved by the Palmer City Council this 28th day of November, 2023.


 Shelly M. Acteson, CMC, City Clerk


 Steve Carrington, Mayor



Introduced by: Mayor Cole
Introduction & First Public Hearing Date: April 11, 2024
Second Public Hearing Date: May 9, 2024
Vote: Passed Unanimously

ORDINANCE 24-05

AN ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE ADOPTION OF THE ANNUAL BUDGET FOR FISCAL YEAR JULY 1, 2024 – JUNE 30, 2025, AND CAPITAL IMPROVEMENT PLAN (6) YEARS 2025-2031, AND APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET.

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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 the Houston Municipal Code 4.05.020, The Houston City Council hereby adopts the annual budget for the Fiscal Year 2025 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 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 Houston, for the fiscal year beginning July 1, 2025, the sum of \$1,696,909.78 which sum is deemed by Council to be necessary to defray all expenses 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 property is fixed at 3.0 mills.

SECTION 6: FY 2024-2025 CAPITAL IMPROVEMENT PROGRAM BUDGET IS \$246,095.56: Approximately \$198,595.56 is a match for AML Federal Grant Program to purchase city equipment through rural city funding opportunity.

SECTION 7: EFFECTIVE DATE: This ordinance shall be effective immediately upon its adoption by the Houston City Council.

37 **WHEREAS**, ~~Strikethrough~~ font indicates existing language to be deleted and **bold** and underlined
38 font indicates language to be added.

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41 **ADOPTED** by the Houston City Council on May 9, 2024.

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THE CITY OF HOUSTON, ALASKA



Carter Cole, Mayor

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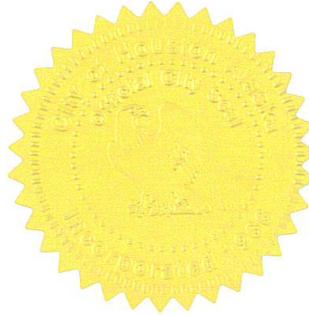
ATTEST:

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Tani Schoneman
Tani Schoneman CMC, City Clerk

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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 increased our rating from AA to AA+.

The approved comprehensive fiscal year 2025 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 2025, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2023, 2024 and 2025 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, 2024.

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 2025 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 113,920. 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 16, 2024 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 2025 budget on April 23, 2024, April 25, and April 30. The Assembly held deliberations on the proposed budget on May 2 and the proposed budget was adopted as amended on May 9, 2024.

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 2025 Manager Proposed Budget resulted in 13 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 8.748 mills and the nonareawide fund was approved at a rate of 0.380 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. Technical amendment to increase the Annual Road Maintenance Contract amount for Midway Road Service Area fund 270 and reduce Capital contribution by \$61,519.
2. Technical amendment to increase the Annual Road Maintenance Contract amount for Bogard Road Service area fund 279 and reduce Capital contribution by \$50,463.
3. A decrease in Areawide fund balance of \$250,000 and an increase in Areawide Capital Projects for Pioneer Peak Trailhead improvements.
4. A decrease in the Gold Trails Road Service Area, fund 282, Mill Rate of 0.18, reducing Real Property Tax revenue and Capital Projects transfer by \$244,908.
5. A decrease in Areawide fund balance of \$50,000 and an increase in Areawide Capital Projects for Colony Baseball Field Repairs and Improvements.
6. A decrease in Areawide fund balance of \$100,000 and an increase in Areawide Capital Projects for the City of Wasilla Planning Grant.
7. A decrease in Areawide permanent wages and benefits within the Planning Department in the amount of \$53,604 and an increase in temp wages for \$27,512.
8. An amendment to dictate that \$75,000 of the \$150,000 appropriation in the Community Cleanup budget be utilized for the vehicle removal program.
9. Decrease in the Areawide Capital Projects of \$563,771 due to the removal of Cardiac Monitors. Mill rate reduced .041.

10. A decrease in Areawide fund balance of \$20,000 and increase in Areawide Capital Projects for the Jay Nolfi Park Light.
11. A decrease in Areawide fund balance of \$5,000 and increase in Areawide Community Development Parks & Recreation operating budget for the Willow Area Community Council Sign and a protective overhang for the Willow Museum.
12. A decrease in Areawide fund balance of \$75,000 and increase in Areawide Capital Projects for the Firearm Safety Training Grant.
13. A decrease in Areawide fund balance of \$5,000 and increase in Areawide Capital Projects for the Alaska SCTP Grant.

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 2025 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 2025 assembly adopted comprehensive budget is approximately \$17.4 million more than the 2024 adopted budget. The adopted comprehensive budget for fiscal year 2025 totals \$454,858,463. Included in this total is \$263.57 million for school operations, \$30.73 million for debt service, \$70.12 million for borough operations, \$19.10 million for fire service area operations, \$22.82 million for road service area operations, \$13.69 million for the Solid Waste and Port enterprise operations, \$31.63 million for capital projects, and \$3.19 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, 2024	Estimated Fund Balance As of June 30, 2025	Description
Areawide / General Fund	\$29,048,129	\$451,634	Decrease is a result of expenditures exceeding budgeted revenues and utilization of the unassigned fund balance.
Aggregate Non-Major Funds	\$49,726,305	\$27,992,726	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 2025 the required contribution was \$42,173,491.

Mill Rate Equivalents – School Debt		
Description	Amount	Mill Rate Equivalent
School debt service	\$23,459,774	1.674
State reimbursement	(16,195,861)	(1.156)
Local portion of non- reimbursed school debt	\$7,263,913	0.518

Table 2: School Debt and Mill Rate Equivalents

The School Administration delivered their budget to the Borough Manager on April 4th. In fiscal year 2024 the district received local funding from the Borough in the amount of \$72,846,459. The local contribution to education approved in this budget is \$75,031,853.

In addition to the direct contribution to the school district for local effort, \$23,459,774 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 16,195,861 or 1.156 mills. The mill rate associated with the unreimbursed debt service is approximately 0.518 mills.

The approved fiscal year 2025 school budget is \$263,567,308. Student enrollment for fiscal year 2025 has been projected at 19,412. This represents a projected increase of 40 students from the official count in fiscal year 2024.

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					Total
	Federal	State	Local	Borough	Fund Balance	
Operate Schools	\$1,135,411	\$177,129,159	\$420,885	\$75,031,853	\$9,850,000	\$263,567,308
Debt Service	\$-	\$-	\$-	\$22,183,803	\$-	\$22,183,803
Total	\$1,135,411	\$177,129,159	\$420,885	\$97,215,656	\$-	\$285,751,111

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 2025 budget shows an increase of approximately \$12,236,350 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 5.69% 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.

Commercial & Residential Construction Value				
Calendar Year	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
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
2024	616	148,026,200	123	33,525,600

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 8.748 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
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
2025	18,064,300	-	18,064,300

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 2025 (\$188,620,000) is far below that mandated level of \$1,087,144,523.

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

Funding Allocation	Millage
Contribution to Education	5.355 mills
Net debt service on education bonds	0.518 mills
Net debt service on all other bonds	0.39 mills
Borough Operations and Capital	2.484 mills
Total	8.748 mills

Table 6: Funding Allocation of the FY 2025 Mill Rate

Overall the general fund expenditures and transfers increased by \$10.9 million from the revised fiscal year 2024 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 \$1,675,000 for matching funds for numerous grants, of which \$825,000 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 \$1,128,510. 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 decreased approximately \$120,709 as compared to fiscal year 2024. Operations are basically status quo. Capital included in the budget is \$401,000; 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 \$141,639 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 \$4,225,000 for purchase of various equipment, fire apparatus purchase or replacement, land acquisition and preparation and station maintenance. West Lakes has proposed \$1,840,000 in capital. Butte has requested \$1,100,000, Caswell has requested \$25,500, Willow has requested \$185,500, Greater Palmer has requested \$325,000, Sutton Fire Service Area has requested \$35,000 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 24-003 approved by the Assembly on January 16, 2024.

Other Service Areas

The other service areas are status quo. Talkeetna Water and Sewer budget increased \$475,554. \$16,000 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 \$2,861,134 from fiscal year 2024. Regarding capital, \$7,875,000 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. The capital request for the port is \$564,000 and its operating budget increased \$604,279 from fiscal year 2024.

Personnel

There are 15.87 new positions approved in this budget. Department of Emergency Services (DES) added eight EMTs, one Emergency Management Specialist, one Fire Permit Technician and one Assistant Fire Chief for West Lakes. Animal Care has added a Shelter Assistant. Public Works has added a Civil Construction Project Manager II and a Road Maintenance Superintendent. The Port added a Port Operations Specialist. It is important to note; the Matanuska-Susitna Borough has one employee for every 270 residents. A higher ratio than any other Municipality in the State.

Fiscal Year 2025 Budget Highlights

There are several important items that should be noted relative to this budget approved for the next fiscal year. First, the mill levy for areawide was increased to maintain borough operations and capital. The nonareawide mill levy was reduced slightly. All service area levies remained the same or were reduced with the exception of Big Lake RSA and Gold Trails RSA which were increased slightly to accommodate road maintenance contracts, operations and capital. Second, we strived to provide funds to leverage additional grant funds, increase school funding and provide necessary capital improvements.. Third, it was also the intent with this budget to align the Borough expenditure with shrinking state resources without impairing 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 264 million (59.5 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, 2025 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 finance department. 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, 2024. 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 16, 2024. 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 2025 budget, Public Hearings will be held on April 23, 2024, April 25 and April 30. Deliberations will be held May 2.

The Budget Process – Budget Calendar Fiscal Year 2025

Date	Budget Activity / Deadline
December 1, 2023	New, not currently classified position requests are submitted to Finance via the Budget Intranet site for consideration
December 15, 2023	Capital Project Nominations and Justifications are submitted to Finance via Gravity
December 29, 2023	Finance to distribute personnel worksheets for department review
January 10, 2024	New positions, personnel change requests, and justifications for new positions are submitted to Finance via the Budget Intranet site for consideration
January 16, 2024	Annual Assessor Update
January 17, 2024	Revised salary personnel worksheets noting overtime, temporary, and on-call employee wage requests are returned to the Budget & Revenue Manager
January 17, 2024	Preliminary Tax Roll is completed
January 18, 2024	District provides its funding request
January 19, 2024	Finance & Manager meet to discuss Capital Nominations and Personnel
Week of January 22, 2024	Finance to generate proposed operating budgets for all departments for initial review. Budget packet is provided to the Departments containing: tentatively approved capital requests, operating budget as generated by finance and finalized personnel worksheets
Week of January 25, 2024	Assessment notices are mailed
January 30-February 29, 2024	Appeal period
January 31, 2024	Manager and Finance Director discuss and determine level of local education funding
February 1, 2024	School district is notified of local contribution amount
Week of February 12-16, 2024	Department directors meet with the Manager to discuss their department budgets and present requests and justification for changes
February 24, 2024	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
Week of March 1, 2024	Assessor prepares revised tax roll following the appeal period
Week of March 1, 2024	Finance to prepare tax revenues following the completion of revised preliminary tax roll
March 8, 2024	RSA maintenance contracts due
March 18, 2024 - April 5, 2024	Finalization of Borough Manager's fiscal year proposed budget and completion of final modifications
March 28, 2024	Joint meeting with the Assembly and School Board
March 28, 2024	School district to deliver their budget to Borough
Week of April 3, 2024	Prepare minimum funding resolution
April 11, 2024	Special Meeting: Department Budget Presentations
April 16, 2024	Introduction of Manager's proposed fiscal year budget
April 23, 2024	Special Meeting: 1st Budget Public Hearing
April 25, 2024	Special Meeting: 2nd Budget Public Hearing
April 30, 2024	Special Meeting: 3rd Budget Public Hearing
May 2, 2024	Special Meeting: Budget deliberations and possible adoption
May 9, 2024	Special Meeting: Budget deliberations and possible adoption
May 14, 2024	Special Meeting: Budget deliberations and possible adoption
May 15, 2024	State Legislative Session ends

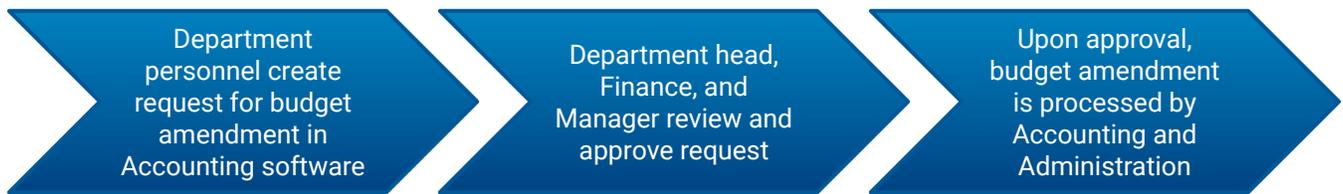
The Budget Process – Process for Budget Amendments

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 2025 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 24-024 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 2025. 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, 2024 through June 30, 2025.

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 2023 expenditures, the 2024 expenditures as amended, and 2025 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 2025 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 FY2023	Estimated FY2024	Estimated FY2025
Minimum Fund Balance	\$25,000,000	\$25,000,000	\$25,000,000
Self-Insurance	1,000,000	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	-	-
Emergency Response	1,250,000	1,250,000	1,250,000
Paving Projects & Calcium Chloride	-	-	-
Total Reserves	\$29,525,217	\$28,525,217	\$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:

1. *Restricted* – funds committed for identified purposes or legally required to be segregated;

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.

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 2023, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$188,620,000. Our certified assessed value as of January 1, 2024 is \$15,530,207,472. Based on the current certified roll, areawide general obligation debt is 1.21% 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

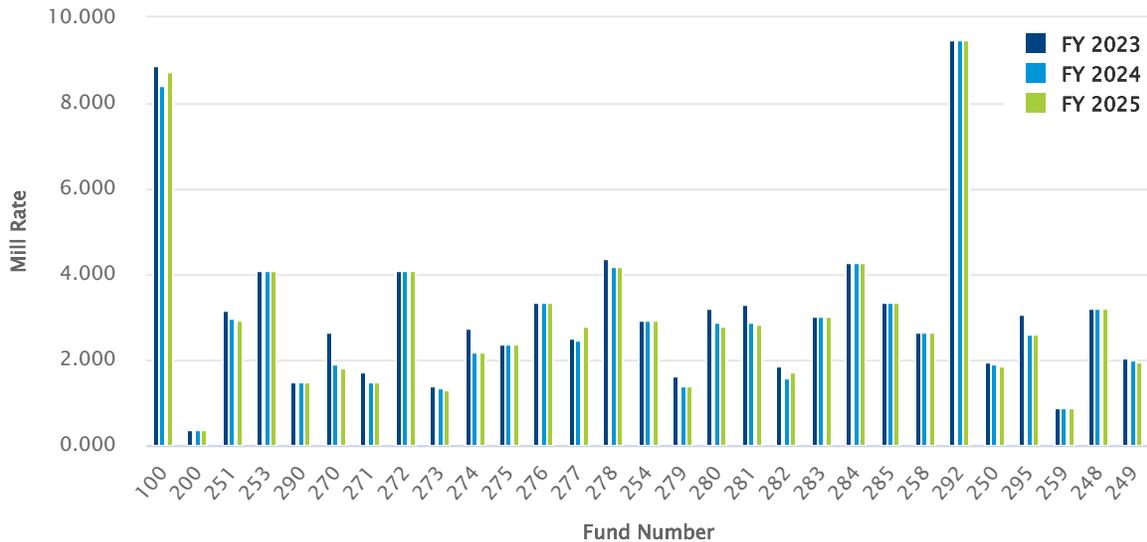


Mill Levies for Borough Services

Code	Fund	Description	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved
	100	Areawide	8.901	8.396	8.748
	200	Non-Areawide	0.392	0.387	0.380
FSA 2	251	Butte Fire Service Area	3.155	3.000	2.912
FSA 4	253	Sutton Fire Service Area	4.113	4.113	4.113
SSA 7	290	Talkeetna Flood Control	1.500	1.500	1.500
RSA 9	270	Midway Road Service Area	2.639	1.900	1.836
RSA 14	271	Fairview Road Service Area	1.739	1.500	1.500
RSA 15	272	Caswell Road Service Area	4.077	4.077	4.077
RSA 16	273	South Colony Road Service Area	1.373	1.342	1.315
RSA 17	274	Knik Road Service Area	2.727	2.200	2.200
RSA 19	275	Lazy Mountain Road Service Area	2.368	2.368	2.368
RSA 20	276	Greater Willow Road Service Area	3.370	3.370	3.370
RSA 21	277	Big Lake Road Service Area	2.491	2.466	2.800
RSA 23	278	North Colony Road Service Area	4.368	4.202	4.202
FSA 24	254	Talkeetna Fire Service Area	2.914	2.914	2.914
RSA 25	279	Bogard Road Service Area	1.632	1.400	1.400
RSA 26	280	Greater Butte Road Service Area	3.206	2.880	2.792
RSA 27	281	Meadow Lakes Road Service Area	3.282	2.900	2.832
RSA 28	282	Gold Trails Road Service Area	1.871	1.600	1.700
RSA 29	283	Greater Talkeetna Road Service Area	3.041	3.041	3.041
RSA 30	284	Trapper Creek Road Service Area	4.301	4.301	4.301
RSA 31	285	Alpine Road Service Area	3.352	3.352	3.352
FSA 35	258	Willow Fire Service Area	2.637	2.637	2.637
SSA 69	292	Pt. MacKenzie Service Area	9.500	9.500	9.500
FSA 130	250	Central Mat-Su Fire Service Area	1.950	1.900	1.846
SSA 131	295	Circle View / Stampede Estates	3.063	2.592	2.592
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.900	0.881	0.863
FSA 135	248	Caswell Fire Service Area	3.196	3.196	3.196
FSA 136	249	West Lakes Fire Service Area	2.063	2.000	1.950
	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

FY23 Approved, FY24 Approved, and FY25 Proposed



**Consolidated Reconciliation of Unreserved
Borough Funds**

No.	Fund Title	Estimated Fund Balance as of June 30, 2024	Estimated Revenue 2024-2025	Transfers In	Transfers Out	Estimated Expenditures 2024-2025	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2025
100	Areawide General	29,048,129	170,592,571	5,777,448	113,125,166	63,186,020	28,655,323	451,639
200	Non-Areawide	1,089,039	5,633,300	-	528,883	5,585,615	570,000	37,841
202	Enhanced 911	6,784,105	1,331,000	-	-	1,698,212	-	6,416,893
203	Land Management	492,103	1,347,700	-	194,467	1,352,226	290,050	3,060
204	Education-Operating	-	178,685,455	75,031,853	-	263,567,308	-	(9,850,000)
Fire Service Areas								
245	Fire Fleet Maintenance	751	36,000	1,358,850	-	1,394,850	-	751
248	Caswell FSA	408,814	452,800	-	131,140	434,147	-	296,327
249	West Lakes FSA	2,568,599	4,059,900	343,317	2,622,594	2,983,161	-	1,366,061
250	Central Mat-Su FSA	8,582,868	13,335,900	194,500	6,812,296	10,564,533	-	4,736,439
251	Butte FSA	3,058,406	1,340,900	13,000	1,260,267	826,702	-	2,325,337
253	Sutton FSA	322,748	290,300	-	126,783	248,395	-	237,870
254	Talkeetna FSA	579,383	729,500	13,000	105,750	541,148	32,600	642,385
258	Willow FSA	971,914	1,177,100	-	337,811	693,293	-	1,117,910
259	Gr Palmer FSA	4,249,533	1,928,200	-	479,589	1,413,797	-	4,284,347
Fire Service Area Subtotal		20,743,016	23,350,600	1,922,667	11,876,230	19,100,026	32,600	15,007,427
Road Service Areas								
265	Road Service Areas Admin	-	-	3,827,735	562,083	3,265,652	-	-
270	Midway RSA	244,428	1,844,580	-	861,621	1,174,046	2,190	51,151
271	Fairview RSA	143,853	1,635,290	-	379,807	1,347,117	1,287	50,932
272	Caswell Lakes RSA	73,271	939,750	-	230,264	731,546	-	51,211
273	South Colony RSA	266,516	2,429,350	-	1,574,172	1,064,622	4,722	52,350
274	Knik RSA	166,959	3,663,490	370,000	379,541	3,768,453	-	52,455
275	Lazy Mountain RSA	99,661	363,530	-	135,599	276,579	26	50,987
276	Greater Willow RSA	147,654	1,365,640	-	747,053	716,798	-	49,443
277	Big Lake RSA	216,260	2,299,960	-	380,187	2,084,344	-	51,689
278	North Colony RSA	84,114	305,740	-	126,018	211,304	583	51,949
279	Bogard RSA	202,800	2,346,580	-	422,528	2,069,910	4,377	52,565
280	Gr Butte RSA	144,749	1,416,870	-	975,549	533,791	246	52,033
281	Meadow Lakes RSA	244,433	2,716,540	-	1,067,625	1,843,099	-	50,249
282	Gold Trails RSA	209,663	2,603,492	-	494,782	2,263,877	2,639	51,857
283	Greater Talkeetna RSA	142,228	932,320	-	222,410	750,287	-	101,851
284	Trapper Creek RSA	55,750	339,850	-	47,082	329,356	-	19,162
285	Alpine RSA	92,313	346,500	-	42,610	385,003	120	11,080
286	Jimmy's Drive	53,975	18,900	-	-	-	-	72,875
Road Service Area Subtotal		2,588,627	25,568,382	4,197,735	8,648,931	22,815,784	16,190	873,839
290	Talkeetna Flood Control	356,050	69,400	-	-	42,154	270,000	113,296
292	Point Mackenzie Service Area	221,631	13,700	-	-	51,400	-	183,931
293	Talkeetna Water & Sewer	2,299,897	1,319,100	-	83,575	1,345,263	331,825	1,858,334
294	Freedom Hills	5,063	-	-	-	5,063	-	-
295	Circle View/Stampede	85,077	27,000	-	-	25,767	-	86,310
296	Chase Trail Service Area	25,631	-	-	-	25,631	-	-
297	Road Outside Service Area	-	-	-	-	-	-	-
300	Debt Service-Schools	8,539,884	100	22,183,803	-	23,459,774	-	7,264,013
301	Debt Service - USDA Fronteras	-	393,300	-	-	393,300	-	-
316	Debt Service Station 5-1-COPS	786,159	100	761,600	-	761,600	-	786,259
318	Debt Service Station 6-2 COPS	3,611,558	-	-	-	499,000	-	3,112,558
319	Debt Service Station 7-3 COPS	811,580	-	563,250	-	563,250	-	811,580
320	Debt Service Parks & Rec	855,182	500	1,723,750	-	1,723,750	-	855,682
330	Transportation System Debt	431,703	-	3,332,891	-	3,332,891	-	431,703
Borough Operating Total		78,774,434	408,332,208	115,494,997	134,457,252	409,534,034	30,165,988	28,444,365
Enterprise Funds								
510	Solid Waste	11,088,533	11,112,500	-	7,993,071	11,661,846	(265,941)	2,280,175

**Consolidated Reconciliation of Unreserved
Borough Funds**

No.	Fund Title	Estimated Fund Balance as of June 30, 2024	Estimated Revenue 2024-2025	Transfers In	Transfers Out	Estimated Expenditures 2024-2025	Reserves, Principal Payments & Other	Estimated Fund Balance as of June 30, 2025
520	Port	(9,336,626)	140,000	695,000	564,000	2,030,963	\$1,111,507	(9,985,082)
	Enterprise Funds Total	1,751,907	11,252,500	695,000	8,557,071	13,692,809	(265,941)	(8,284,532)
	Revolving Loans	-	-	-	437,294	-	-	-
	Capital Appropriations							
	Areawide Capital Projects	4,000,000	-	6,132,000	4,000,000	6,132,000	-	-
	A/W-Bridge & Railroad Crossing Repairs	-	-	1,128,510	-	1,128,510	-	-
	Areawide: MSCVB & Infrastructure	-	-	825,000	-	825,000	-	-
	A/W - Grants	-	-	660,000	-	660,000	-	-
	Non-Areawide Capital Projects	-	-	401,000	-	401,000	-	-
	Land Management Capital Projects	-	-	135,000	-	135,000	-	-
	Fire Service Area Capital Projects	-	-	9,236,000	-	9,236,000	-	-
	Road Service Area Capital Projects	370,000	-	4,659,110	370,000	4,659,110	-	-
	Talkeetna Water & Sewer Capital Projects	-	-	16,000	-	16,000	-	-
	Solid Waste Capital Projects	-	-	7,875,000	-	7,875,000	-	-
	Port Capital Projects	-	-	564,000	-	564,000	-	-
	Capital Appropriations Total	4,370,000	-	31,631,620	4,370,000	31,631,620	-	-
	Grand Totals	84,896,341	419,584,708	147,821,617	147,821,617	454,858,463	29,900,047	20,159,833

**Revenue Net of Transfers
Fiscal Year 2025 Approved**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$140,456,410	\$150,000	\$6,161,800	\$19,744,361	\$4,020,000	\$60,000	\$170,592,571
200	Non Areawide	4,582,300	1,000	275,000	755,000	-	20,000	5,633,300
202	Enhanced 911	-	1,000	1,330,000	-	-	-	1,331,000
203	Land Management	-	56,000	69,700	-	-	1,222,000	1,347,700
204	Education Operating	-	-	-	177,129,159	1,135,411	420,885	178,685,455
245	Fire Fleet Maintenance	-	-	-	-	-	36,000	36,000
248	Caswell Fsa #135	452,700	100	-	-	-	-	452,800
249	West Lakes Fsa #136	4,055,400	1,000	-	-	-	3,500	4,059,900
250	Central Mat-Su Fsa #130	13,078,900	2,000	250,000	-	-	5,000	13,335,900
251	Butte Fsa #2	1,339,800	100	-	-	-	1,000	1,340,900
253	Sutton Fsa #4	290,200	100	-	-	-	-	290,300
254	Talkeetna Fsa #24	729,400	100	-	-	-	-	729,500
258	Willow Fsa #35	1,177,000	100	-	-	-	-	1,177,100
259	Gr Palmer Cons. Fsa #132	1,926,700	1,500	-	-	-	-	1,928,200
270	Midway Rsa #9	1,844,480	100	-	-	-	-	1,844,580
271	Fairview Rsa #14	1,635,190	100	-	-	-	-	1,635,290
272	Caswell Lake Rsa #15	939,650	100	-	-	-	-	939,750
273	South Colony Rsa #16	2,429,250	100	-	-	-	-	2,429,350
274	Knik Rsa #17	3,663,390	100	-	-	-	-	3,663,490
275	Lazy Mountain Rsa #19	363,430	100	-	-	-	-	363,530
276	Greater Willow Rsa #20	1,365,540	100	-	-	-	-	1,365,640
277	Big Lake Rsa #21	2,299,860	100	-	-	-	-	2,299,960
278	North Colony Rsa #23	305,640	100	-	-	-	-	305,740
279	Bogard Rsa #25	2,346,480	100	-	-	-	-	2,346,580
280	Greater Butte Rsa #26	1,416,770	100	-	-	-	-	1,416,870
281	Meadow Lakes Rsa #27	2,716,440	100	-	-	-	-	2,716,540
282	Gold Trail Rsa #28	2,603,392	100	-	-	-	-	2,603,492
283	Greater Talkeetna Rsa #29	932,220	100	-	-	-	-	932,320
284	Trapper Creek Rsa #30	339,750	100	-	-	-	-	339,850
285	Alpine Rsa #31	346,400	100	-	-	-	-	346,500
286	Jimmy'S Drive Service Area	18,900	-	-	-	-	-	18,900
290	Talkeetna Flood Sa #7	69,300	100	-	-	-	-	69,400
292	Pt. Mackenzie Sa #69	13,600	100	-	-	-	-	13,700
293	Talkeetna Water & Swr Sa #36	900,000	100	419,000	-	-	-	1,319,100
295	Circ View/Stampede Est Sa #131	27,000	-	-	-	-	-	27,000
297	Roads Outside Serv. Areas	-	-	-	-	-	-	-
300	Debt Service (Schools)	-	100	-	-	-	-	100
316	Debt Service (Cops 51)	-	100	-	-	-	-	100
320	Debt Service (Parks/Rec)	-	500	-	-	-	-	500
510	Solid Waste	-	-	11,112,500	-	-	-	11,112,500
520	Port	-	-	140,000	-	-	-	140,000
Totals		\$194,665,492	\$215,600	\$19,758,000	\$197,628,520	\$5,155,411	\$2,161,685	\$419,584,708

**Revenue Net of Transfers
Fiscal Year 2024 Amended**

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$127,920,060	\$150,000	\$5,941,800	\$20,301,068	\$3,520,000	\$60,000	\$157,892,928
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
294	Freedom Hills Subd Road	-	-	-	-	-	-	-
295	Circ View/Stampede Est Sa #131	25,550	-	-	-	-	-	25,550
297	Roads Outside Serv. Areas	-	-	-	-	-	-	-
300	Debt Service (Schools)	-	100	-	-	-	-	100
316	Debt Service (Cops 51)	-	100	-	-	-	-	100
318	Debt Service (Station 6-2)	-	-	-	-	-	-	-
325	Debt Service (A/C Cops)	-	-	-	-	-	-	-
510	Solid Waste	-	-	11,117,500	-	-	-	11,117,500
520	Port	-	-	140,000	-	-	-	140,000
Totals		\$179,301,410	\$217,200	\$19,385,000	\$212,912,324	\$4,655,411	\$2,067,300	\$418,538,645

Revenue Net of Transfers
Fiscal Year 2023 Actual

Fund	Fund Name	Taxes	Interest	Fees	State	Federal	Other	Total
100	Areawide	\$122,522,377	\$2,695,730	\$6,176,894	\$18,019,543	\$4,236,396	\$102,602	\$153,753,543
200	Non Areawide	4,040,582	6,348	201,466	698,764	-	65,589	5,012,750
202	Enhanced 911	-	14,700	1,655,904	-	-	131,700	1,802,304
203	Land Management	-	74,877	173,508	20,041	-	1,264,753	1,533,180
204	Education Operating	-	-	-	220,572,472	18,641,774	6,861,338	246,075,584
245	Fire Fleet Maintenance	-	751	-	12,341	-	36,000	49,092
248	Caswell Fsa #135	369,508	1,192	-	6,332	-	-	377,031
249	West Lakes Fsa #136	3,545,285	6,963	-	2,425	-	2,715	3,557,388
250	Central Mat-Su Fsa #130	11,947,775	28,440	233,128	85,586	-	3,409	12,298,339
251	Butte Fsa #2	1,146,396	5,400	-	705	-	2,425	1,154,927
253	Sutton Fsa #4	251,202	922	-	176	-	8,560	260,860
254	Talkeetna Fsa #24	630,824	2,705	-	323	-	-	633,852
258	Willow Fsa #35	1,041,724	2,074	-	6,758	-	9,100	1,059,656
259	Gr Palmer Cons. Fsa #132	1,719,529	8,323	-	1,323	-	5,059	1,734,234
265	Adm-Road Service Areas	-	-	-	34,458	-	700	35,158
270	Midway Rsa #9	2,223,664	1,210	-	-	-	3,521	2,228,395
271	Fairview Rsa #14	1,702,242	751	-	-	-	469	1,703,462
272	Caswell Lake Rsa #15	797,260	441	-	-	-	(1,000)	796,701
273	South Colony Rsa #16	2,239,684	2,429	-	-	-	8,535	2,250,648
274	Knik Rsa #17	3,850,611	942	-	-	-	-	3,851,553
275	Lazy Mountain Rsa #19	329,314	511	-	-	-	2,000	331,825
276	Greater Willow Rsa #20	1,220,156	692	-	-	-	-	1,220,848
277	Big Lake Rsa #21	1,669,044	1,428	-	-	-	-	1,670,472
278	North Colony Rsa #23	276,437	328	-	-	-	-	276,765
279	Bogard Rsa #25	2,452,713	1,353	-	-	-	5,209	2,459,275
280	Greater Butte Rsa #26	1,303,175	880	-	-	-	1,000	1,305,055
281	Meadow Lakes Rsa #27	2,709,981	820	-	-	-	-	2,710,801
282	Gold Trail Rsa #28	2,523,110	873	-	-	-	-	2,523,983
283	Greater Talkeetna Rsa #29	798,070	671	-	-	-	-	798,741
284	Trapper Creek Rsa #30	286,372	214	-	-	-	-	286,586
285	Alpine Rsa #31	304,454	538	-	-	-	-	304,992
286	Jimmy'S Drive Service Area	15,937	63	-	-	-	-	16,000
290	Talkeetna Flood Sa #7	61,588	215	-	-	-	-	61,803
292	Pt. Mackenzie Sa #69	12,212	643	-	-	-	-	12,855
293	Talkeetna Water & Swr Sa #36	928,251	4,311	423,736	3,456	-	25,141	1,384,895
294	Freedom Hills Subd Road	-	63	-	-	-	-	63
295	Circ View/Stampede Est Sa #131	25,027	480	-	-	-	-	25,507
296	Chase Trail Service Area	-	54	-	-	-	-	54
297	Roads Outside Serv. Areas	-	1	-	-	-	-	1
300	Debt Service (Schools)	-	39,933	-	-	-	-	39,933
301	Debt Service (Usda - Fronteras)	-	-	-	-	-	298,633	298,633
316	Debt Service (Cops 51)	-	26,620	-	-	-	-	26,620
318	Debt Service (Station 6-2)	-	26,302	-	-	-	-	26,302
320	Debt Service (Parks/Rec)	-	1,792	-	-	-	-	1,792
325	Debt Service (A/C Cops)	-	15,816	-	-	-	-	15,816
330	Debt Service (Trans System)	-	1,338	-	-	-	-	1,338
510	Solid Waste	-	34,853	13,152,093	(63,132)	-	105,465	13,229,279
520	Port	-	-	24,852	2,717	-	-	27,569
	Totals	\$172,944,504	\$3,014,990	\$22,041,582	\$239,404,290	\$22,878,170	\$8,942,923	\$469,226,459

**Expenditure Summary by Fund/Division
Net of Transfers**

Fund	Fund / Function	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
100	Areawide			
	Assembly	\$6,453,986	\$8,262,911	\$8,787,258
	Community Development	4,916,392	5,514,391	5,823,385
	Emergency Services	15,112,324	17,599,046	19,570,549
	Finance	7,927,773	9,100,031	9,780,480
	Information Technology	6,082,929	6,946,091	8,219,906
	Mayor	126,377	133,241	138,030
	Planning & Land Use	3,773,054	4,443,706	5,094,278
	Public Works	4,651,855	5,292,028	5,772,134
	Areawide Expenditure Total	49,044,690	57,291,445	63,186,020
200	Non Areawide			
	Assembly	2,501,552	2,884,362	3,173,914
	Community Development	1,740,875	1,947,748	2,110,021
	Finance	2,397	55,100	54,500
	Information Technology	119,292	84,172	68,900
	Public Works	-	96,412	178,280
	Non-Areawide Expenditure Total	4,364,116	5,067,794	5,585,615
202	Enhanced 911	1,564,062	1,638,206	1,698,212
203	Land Management	999,716	1,229,552	1,352,226
205	Opioid Settlement	-	291,664	-
245	Fire Fleet Maintenance	865,097	1,095,367	1,394,850
248	Caswell Fsa #135	334,911	414,131	434,147
249	West Lakes Fsa #136	1,998,910	2,611,569	2,983,161
250	Central Mat-Su Fsa #130	7,379,411	9,528,925	10,564,533
251	Butte Fsa #2	469,927	739,484	826,702
253	Sutton Fsa #4	124,004	228,962	248,395
254	Talkeetna Fsa #24	264,221	524,830	541,148
258	Willow Fsa #35	588,527	647,748	693,293
259	Gr Palmer Cons. Fsa #132	635,073	841,553	1,413,797
265	Adm-Road Service Areas	2,616,695	2,841,791	3,265,652
270	Midway Rsa #9	560,805	645,108	1,174,046
271	Fairview Rsa #14	816,448	794,913	1,347,117
272	Caswell Lake Rsa #15	671,834	851,296	731,546
273	South Colony Rsa #16	1,173,277	1,126,033	1,064,622
274	Knik Rsa #17	1,718,017	2,033,658	3,768,453
275	Lazy Mountain Rsa #19	198,520	284,729	276,579
276	Greater Willow Rsa #20	585,483	700,558	716,798
277	Big Lake Rsa #21	1,039,290	1,221,600	2,084,344
278	North Colony Rsa #23	163,982	221,785	211,304
279	Bogard Rsa #25	798,246	1,107,554	2,069,910
280	Greater Butte Rsa #26	566,984	574,649	533,791
281	Meadow Lakes Rsa #27	847,265	1,243,950	1,843,099
282	Gold Trail Rsa #28	1,028,452	1,311,106	2,263,877
283	Greater Talkeetna Rsa #29	552,273	735,140	750,287
284	Trapper Creek Rsa #30	210,915	344,149	329,356
285	Alpine Rsa #31	317,224	403,134	385,003
290	Talkeetna Flood Sa #7	6,636	541,302	42,154
292	Pt. Mackenzie Sa #69	64,608	51,478	51,400
293	Talkeetna Water & Swr Sa #36	759,792	792,099	1,345,263
294	Freedom Hills Subd Road	-	24,965	5,063
295	Circ View/Stampede Est Sa #131	1,844	25,212	25,767

**Expenditure Summary by Fund/Division
Net of Transfers**

Fund	Fund / Function	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
296	Chase Trail Service Area	-	-	25,631
297	Roads Outside Serv. Areas	-	329	-
300	Debt Service (Schools)	25,122,121	25,114,586	23,459,774
301	Debt Service (Usda - Fronteras)	393,300	393,300	393,300
316	Debt Service (Cops 51)	760,250	764,450	761,600
318	Debt Service (Station 6-2)	497,000	501,000	499,000
319	Debt Service (7-3)	565,500	562,250	563,250
320	Debt Service (Parks/Rec)	1,721,000	1,723,500	1,723,750
325	Debt Service (A/C Cops)	546,000	-	-
330	Debt Service (Trans System)	2,773,559	3,329,500	3,332,891
Borough Operating Total		62,301,181	70,057,116	77,195,091
510	Solid Waste	5,966,567	10,444,203	11,661,846
520	Port	1,848,196	1,990,684	2,030,963
Enterprise Funds Total		7,814,762	12,434,887	13,692,809
204	Education Operating	316,044,988	266,483,665	263,567,308
Education Operating Total		316,044,988	266,483,665	263,567,308
100	Areawide	41,383,095	9,117,960	8,545,510
100	Areawide - Planning Grants	100,000	140,000	200,000
200	Non Areawide	812,000	1,025,000	401,000
202	Enhanced 911	161,904	-	-
203	Land Management	485,000	400,000	135,000
204	Education Operating	10,500,000	273,039	-
245	Fire Fleet Maintenance	136,000	-	-
248	Caswell Fsa #135	40,000	691	25,500
249	West Lakes Fsa #136	1,975,000	320,000	1,840,000
250	Central Mat-Su Fsa #130	5,635,000	2,680,000	5,725,000
251	Butte Fsa #2	100,600	50,000	1,100,000
253	Sutton Fsa #4	130,600	40,000	35,000
254	Talkeetna Fsa #24	215,600	30,700	-
258	Willow Fsa #35	190,000	250,626	185,500
259	Gr Palmer Cons. Fsa #132	1,820,000	175,000	325,000
265	Adm-Road Service Areas	392,000	455,000	400,000
270	Midway Rsa #9	1,570,050	1,244,205	573,481
271	Fairview Rsa #14	793,850	764,310	192,500
272	Caswell Lake Rsa #15	182,950	60,100	48,500
273	South Colony Rsa #16	1,256,041	1,441,920	1,019,000
274	Knik Rsa #17	1,852,400	1,380,125	-
275	Lazy Mountain Rsa #19	204,799	148,150	81,500
276	Greater Willow Rsa #20	560,000	613,150	467,500
277	Big Lake Rsa #21	645,108	782,150	125,000
278	North Colony Rsa #23	114,900	90,500	73,500
279	Bogard Rsa #25	1,709,595	1,201,170	158,037
280	Greater Butte Rsa #26	775,300	799,150	672,500
281	Meadow Lakes Rsa #27	1,518,300	1,315,160	653,000
282	Gold Trail Rsa #28	1,184,000	1,061,360	134,092
283	Greater Talkeetna Rsa #29	182,500	253,285	60,500
284	Trapper Creek Rsa #30	26,850	51,300	-
285	Alpine Rsa #31	10,090	36,000	-
293	Talkeetna Water & Swr Sa #36	225,000	90,000	16,000
300	Debt Service (Schools)	3,000,000	-	-
400	School Capital Projects	-	539,338	-

**Expenditure Summary by Fund/Division
Net of Transfers**

Fund	Fund / Function	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
405	Fire Service Capital Proj	406,818	532,913	-
410	Rsa Capital Projects	136,658	130,564	-
415	Sewage & Water Facilities	21,707	486,646	-
420	Landfill Capital Projects	204,518	60,513	-
425	Ambulance & Ems Cap. Proj	55,307	52,085	-
430	Roads & Bridges Cap. Proj	-	233,325	-
435	Boro Facilities Cap Proj	320,495	377,949	-
440	Cultural & Rec. Svcs. Cap Proj	40,000	225,689	-
475	Pass Through Grants	-	3,276,118	-
480	Miscellaneous Capital Projects	784,795	300,502	-
490	Infrastructure Capital Projects	470	-	-
510	Solid Waste	2,586,000	6,260,000	7,875,000
520	Port	-	-	564,000
Capital Projects / Grants Total		84,445,300	38,765,693	31,631,620
Grand Total		\$524,015,036	\$450,100,599	\$454,858,463

General Fund 3 Year Projection

	2023 Actual Rev/Exp*	2024 Amended Budget	2025 Assembly Approved	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
Revenues						
General Property Taxes	\$109,494,505	\$115,666,060	\$127,397,410	\$129,945,358	\$132,544,265	\$135,195,151
Sales Taxes	1,837,951	1,850,000	1,850,000	1,887,000	1,924,740	1,963,235
Excise Taxes	9,435,145	9,000,000	9,505,000	9,695,100	9,889,002	10,086,782
Federal Pilot	4,236,396	3,520,000	4,020,000	4,100,400	4,182,408	4,266,056
State Shared Revenue	2,170,442	1,540,000	2,040,000	2,080,800	2,122,416	2,164,864
Other State Revenue	15,840,903	18,752,568	17,695,861	18,049,778	18,410,774	18,778,989
Other Pilot Revenue	8,198	8,500	8,500	8,670	8,843	9,020
General Government	1,300,244	1,060,800	660,800	674,016	687,496	701,246
Public Safety	3,816,680	4,001,000	4,001,000	4,081,020	4,162,640	4,245,893
Parks & Recreation Fees	415,191	350,000	400,000	408,000	416,160	424,483
Ice Arena Fees	584,098	475,000	500,000	510,000	520,200	530,604
Community Pool Revenues	644,778	530,000	600,000	612,000	624,240	636,725
Transient Accommodation Tax	1,754,776	1,404,000	1,704,000	1,738,080	1,772,842	1,808,298
Interest Earnings	2,695,730	150,000	150,000	153,000	156,060	159,181
Transfer From Other Funds	12,996,683	10,002,948	4,437,294	4,526,040	4,616,561	4,708,892
Recovery Wage,Fringe,Exp	1,107,207	1,350,237	1,340,149	1,366,952	1,394,291	1,422,177
Other Revenue Sources	32,890	30,000	30,000	30,600	31,212	31,836
Proceeds Of Gfs Disposal	69,712	30,000	30,000	30,600	31,212	31,836
Total Areawide Revenues	168,441,530	169,721,113	176,370,014	179,897,414	183,495,363	187,165,270
Transfers/Expenditures						
Debt Service – Schools	20,813,282	19,182,058	22,183,803	22,627,479	23,080,029	23,541,629
Debt Service – Other	4,476,469	5,465,803	5,467,905	5,577,263	5,688,808	5,802,585
Education Local Contribution	70,696,614	72,846,459	75,031,853	76,532,490	78,063,140	79,624,403
Transfer to Service Areas	419,444	472,689	606,318	618,444	630,813	643,430
Transfer to Port	776,000	917,000	695,000	708,900	723,078	737,540
Transfer to Revolving Loan	500,000	-	-	-	-	-
Transfer to Capital Projects	41,383,095	9,117,960	8,545,510	8,716,420	8,890,749	9,068,564
Transfer to Cities	100,000	140,000	200,000	204,000	208,080	212,242
Total Transfers	139,164,904	108,141,969	112,730,389	114,984,997	117,284,697	119,630,391
Assembly	6,453,986	8,262,911	8,787,258	8,963,003	9,142,263	9,325,108
Community Development	4,916,392	5,514,391	5,823,385	5,939,853	6,058,650	6,179,823
Emergency Services	15,112,324	17,599,046	19,570,549	19,961,960	20,361,199	20,768,423
Finance	7,927,773	9,100,031	10,175,257	10,378,762	10,586,337	10,798,064
Information Technology	6,082,929	6,946,091	8,219,906	8,384,304	8,551,990	8,723,030
Mayor	126,377	133,241	138,030	140,791	143,606	146,479
Planning & Land Use	3,773,054	4,443,706	5,094,278	5,196,164	5,300,087	5,406,089
Public Works	4,651,855	5,292,028	5,772,134	5,887,577	6,005,328	6,125,435
Total Department	49,044,690	57,291,445	63,580,797	64,852,413	66,149,461	67,472,450
Total Transfers and Departments	188,209,594	165,433,414	176,311,186	179,837,410	183,434,158	187,102,841
Net Result of Operations	(19,768,064)	4,287,699	58,828	60,005	61,205	62,429
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	(19,899,134)	5,006,951	(71,600)	(73,358)	(74,826)	(76,322)

**General Fund
3 Year Projection**

	2023 Actual Rev/Exp*	2024 Amended Budget	2025 Assembly Approved	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
Beginning Fund Balance	58,374,851	41,562,735	29,525,217	33,217,229	32,147,916	31,057,218
Ending Fund Balance	38,475,717	46,569,686	29,453,617	33,143,870	32,073,091	30,980,896
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	\$10,750,500	\$17,044,469	\$928,400	\$3,643,870	\$2,573,091	\$1,480,896

Assumptions:

- Mill Rate for Fiscal Years 2026-2028 projected at 8.8 mills
- 4% increase in assessed value/property taxes for FY2024
- 2.5% increase in assessed values/property taxes for FY2025-2026
- Education growth at 3%
- Future Education Debt Service Reimbursement funded at 100% 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 FY2025 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 2026 through 2028. 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.

	FY2026	FY2027	FY2028
Annual Debt Service - Voter Approved Bonds			
School Construction Bond - Unpaid State of Alaska portion	7,495,509	7,495,509	7,495,509
Mill Rate Equivalent - School Bond Debt	0.574	0.574	0.574
Parks and Recreation Bond	1,723,750	1,723,750	1,723,750
Mill Rate Equivalent - Parks and Recreation Bonds	0.116	0.116	0.116
Transportation System Bonds	3,222,224	3,222,224	3,222,224
Mill Rate Equivalent - Transportation System Bonds	0.247	0.247	0.247
Port Bond	-	-	-
Mill Rate Equivalent - Port Bond	-	-	-
Total Potential Increase to Revenues	12,441,483	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

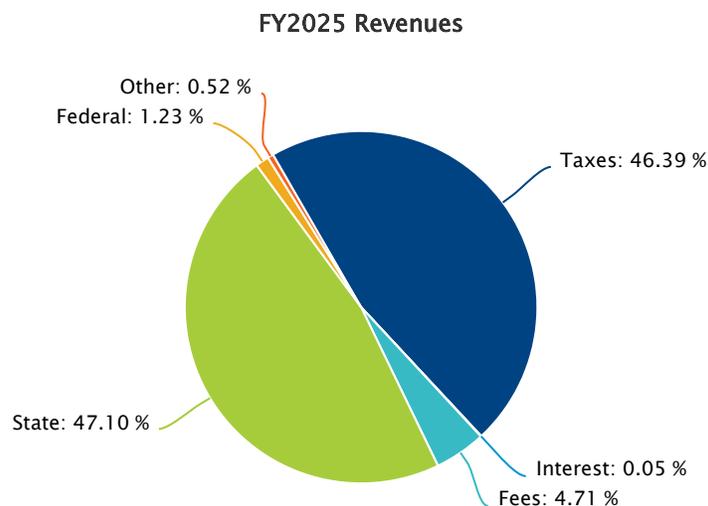
State revenue includes all funds provided by the State of Alaska to the borough. The largest sources in the past have been Education, followed by School Debt Service Reimbursement. The School Debt Service Reimbursement program has not been fully funded for the past two fiscal years. For Education, the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

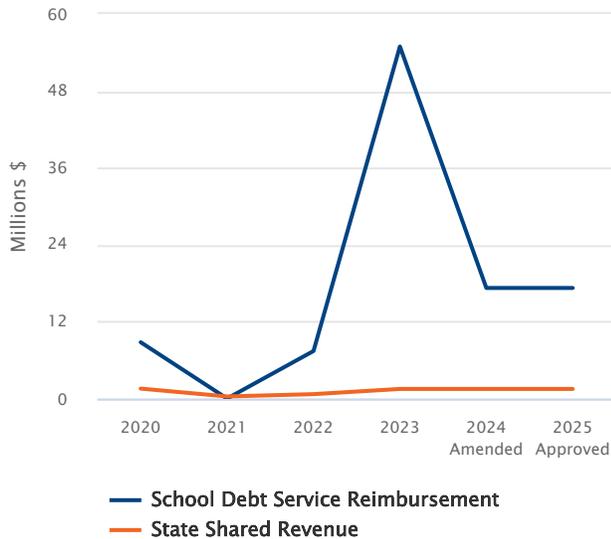
Other revenue includes all miscellaneous revenues received by the borough. These include donations, land sales, land leases, sales of general fixed assets and fines. It is unknown exactly how much will be received in any given year.



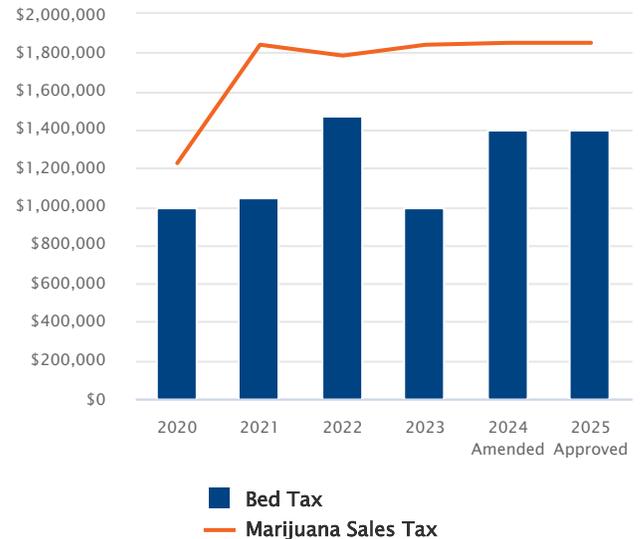
FY2025 Revenue Sources

The largest revenue source in FY2025 is the State of Alaska. \$177 million is provided for education from the State of Alaska School Foundation. The State also provides \$2.0 million in state revenue sharing. Taxes make up the second largest source of revenue at 46%. These include real property, personal property excise, transient accommodation, and sales taxes.

State Revenues



Marijuana Sales Tax and Bed Tax Revenues



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 FY2025. FY2023 saw funding of \$15.2 million and FY2024 is projected to receive \$17.3 million. For FY2025 it is anticipated that we will receive \$16.2 million.

State Revenue Sharing has decreased from \$2.2 in FY2023 to \$1.5 million in FY2024. In fiscal year 2025 we expect State Revenue Sharing in the amount of \$2.0 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 \$9.5 million in revenue in FY2025. Marijuana sales taxes, which the borough began to collect in 2017, have grown exponentially. Marijuana Tax Revenue is budgeted at \$1.9 million in FY2025.

Bed tax revenues have also grown in recent years, we are estimating \$1.7 million in FY2025

Total Matanuska-Susitna Borough Revenues (net of transfers)

	2021 Actual	2022 Actual	2023 Actual	2024 Amended	2025 Approved
Taxes	\$161,697,428	\$167,451,783	\$172,944,504	\$179,301,410	\$194,665,492
Interest	(472,986)	(13,485,265)	\$3,014,990	\$217,200	\$215,600
Fees	19,672,708	19,841,819	\$22,041,582	\$19,385,000	\$19,758,000
State	218,801,547	284,907,325	\$239,404,290	\$212,912,324	\$197,628,520
Federal	4,566,653	4,518,878	\$22,878,170	\$4,655,411	\$5,155,411
Other	6,009,618	11,684,009	8,942,923	2,067,300	2,161,685
Total Revenues	\$410,274,968	\$474,918,549	\$469,226,459	\$418,538,645	\$419,584,708

Personnel Full-time Equivalent (FTE)

Personnel Overview

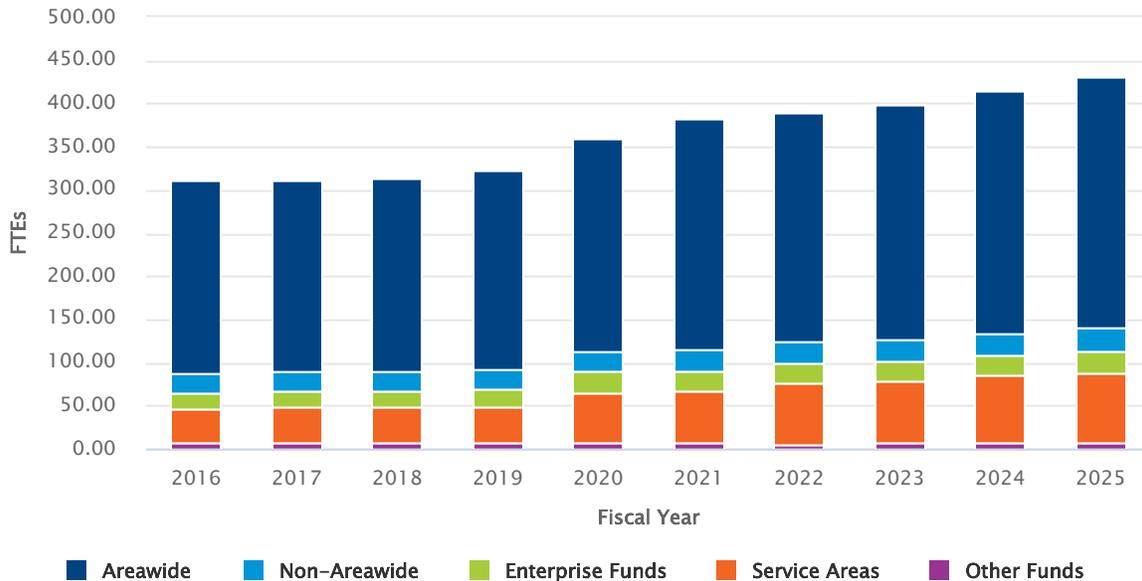
Changes to the Personnel Budget

The FY 2025 Approved Budget totals 431.60 full-time equivalent positions. This includes the addition of 15.87 new full-time positions. 15 of the proposed new FTEs are within Emergency Services, Public Works, Planning & Land Use, Animal Care & Regulation and the Port. While the 0.87 is a result of librarians being converted to full-time employees.

Matanuska-Susitna Borough Personnel

The Mat-Su Boroughs FY2025 budget consists of 431.60 (Full-Time Equivalent) positions. Using the most recent population figures available, the Matanuska-Susitna Borough has one employee for every 259 residents, a more efficient ratio than any other Municipality in the State. The Figure below shows the historical FTEs by major fund category.

Mat-Su Borough Employees (FTEs) – 10 Years



Personnel Summary Schedule

Department	Fund Category	Fund	2022	2023	2024	Approved 2025	Increase/ (Decrease)
Mayor & Assembly	Areawide Fund	100	33.95	35.00	35.00	35.00	-
	Non-Areawide Fund	200	16.05	16.00	17.00	18.00	1.00
			50.00	51.00	52.00	53.00	1.00
Information Technology	Areawide Fund	100	21.50	21.50	24.50	25.00	0.50
	Non-Areawide Fund	200	0.50	0.50	-	-	-
			22.00	22.00	24.50	25.00	0.50
Finance	Areawide Fund	100	52.00	52.00	53.00	53.00	-
			52.00	52.00	53.00	53.00	-
Planning & Land Use	Areawide Fund	100	27.00	28.00	29.00	29.00	-
			27.00	28.00	29.00	29.00	-
Community Development	Areawide Fund	100	22.45	25.55	25.65	25.65	-
	Non-Areawide Fund	200	8.14	8.14	8.14	9.00	0.87
	Land Management	203	5.05	4.95	5.05	5.05	-
			35.64	38.64	38.84	39.70	0.87
Emergency Services	Areawide Fund	100	85.23	86.33	86.53	95.53	9.00
	Enhanced 911	202	1.50	1.50	1.50	1.50	-
	Fire Service Areas	245,250	51.28	52.28	60.02	62.02	2.00
			138.01	140.01	147.05	159.05	11.00
Public Works	Areawide Fund	100	22.91	24.52	26.50	27.20	0.70
	Non-Areawide Fund	200	-	-	0.35	0.35	-
	Road & Special Service Areas	265,293	20.49	19.98	19.15	19.95	0.80
	Solid Waste Enterprise Fund	510	22.60	23.50	23.35	23.35	-
			66.00	68.01	68.35	70.85	1.50
Port	Port Enterprise Fund	520	1.00	1.00	1.00	2.00	1.00
			1.00	1.00	1.00	2.00	1.00
Total Borough Operating FTE			391.65	400.65	413.74	431.60	15.87

Personnel Comparison - Fund 100 Areawide

Department	Division	Department - Division No.	2022	2023	2024	Approved 2025	Increase/ (Decrease)
Mayor and Assembly	Borough Clerk	100-103	3.65	3.65	3.65	3.65	-
	Elections	100-105	1.85	2.45	2.45	2.45	-
	Records Management	100-106	2.50	2.90	2.90	2.90	-
	Administration	100-110	6.95	6.00	6.00	6.00	-
	Law	100-111	7.00	7.00	7.00	7.00	-
	Human Resources	100-115	5.00	6.00	6.00	6.00	-
	Purchasing	100-128	7.00	7.00	7.00	7.00	-
Total Mayor and Assembly			33.95	35.00	35.00	35.00	-
Information Technology	GIS	115-116	6.00	6.00	7.50	8.30	0.80
	Information Technology Administration	115-117	3.00	6.00	5.00	2.00	(3.00)
	Cyber & Application Operations	115-118	-	-	-	7.30	7.30
	Information Technology	115-121	12.50	9.50	12.00	7.40	(4.60)
Total Information Technology			21.50	21.50	24.50	25.00	0.50
Finance	Finance-Administration	120-120	3.00	3.00	4.00	4.00	-
	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			52.00	52.00	53.00	53.00	-
Planning & Land Use	Planning	130-130	6.00	6.00	6.00	6.00	-
	Platting	130-131	6.00	6.00	6.50	6.50	-
	Planning-Administration	130-133	2.00	2.00	2.00	2.00	-
	Development Services	130-139	13.00	14.00	14.50	14.50	-
Total Planning & Land Use			27.00	28.00	29.00	29.00	-
Public Works	Public Works-Administration	150-150	1.20	1.20	1.20	1.20	-
	Facility Maintenance	150-151	9.10	9.45	9.55	9.55	-
	Operations	150-155	0.51	0.45	1.50	1.50	-
	Project Management	150-181	5.00	6.25	7.15	7.85	0.70
	Engineering	150-182	7.10	7.16	7.10	7.10	-
Total Public Works			22.91	24.50	26.00	27.20	0.70
Emergency Services	Telecommunications	160-126	1.50	1.50	1.50	1.50	-
	Public Safety-Administration	160-300	5.22	5.22	5.22	5.22	-
	Rescue	160-330	0.30	1.30	1.60	1.60	0.00
	Ambulance Operations	160-334	77.19	77.19	77.19	86.19	9.00
	Emergency Management	160-380	1.02	1.02	1.02	1.02	-
Total Emergency Services			85.23	86.23	86.34	95.54	9.00
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	11.50	11.50	11.50	-
	Outdoor Recreation	170-142	1.00	1.50	1.50	1.50	-
	Administration	170-145	4.10	4.20	4.30	4.30	-
	Trails Maintenance	170-147	1.00	1.50	1.50	1.50	-
	Northern Region	170-149	1.00	1.00	1.00	1.00	-
Total Community Development			22.45	25.55	25.65	25.65	-
Total FTE - Fund 100 Areawide			265.04	272.78	279.49	290.39	10.20

Personnel Comparison - Funds 200 - 520

Department	Division	Department - Division No.	2022	2023	2024	Approved 2025	Increase/ (Decrease)
Fund 200 Non-Areawide							
Assembly	Economic Development	100-114	0.65	-	-	-	-
	Animal Care	100-606	14.05	16.20	17.00	18.00	1.00
Information Technology	Information Technology	115-121	0.80	0.80	-	-	-
Community Development	Sutton Library	170-503	1.75	1.77	1.75	2.00	0.25
	Talkeetna Library	170-504	1.88	1.90	1.88	2.00	-
	Trapper Creek Library	170-505	0.75	0.77	0.75	1.00	0.25
	Willow Library	170-507	1.88	1.90	1.88	2.00	0.12
	Big Lake Library	170-508	1.88	1.90	1.88	2.00	0.12
Public Works	Non-Areawide Maintenance	150-151	-	-	0.35	0.35	-
Total Fund 200 Non-Areawide			23.64	25.24	25.49	27.35	1.74
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	7.00	7.00	-
	Caswell Fire Service Area	248-000	0.62	0.56	0.99	0.99	-
	West Lakes Fire Service Area	249-000	6.75	6.50	5.17	6.17	1.00
	Central Fire Service Area	250-000	24.42	25.28	39.93	39.93	-
	Fire Code Deferement	250-160	3.70	3.70	3.70	4.70	1.00
	Butte Fire Service Area	251-000	0.35	0.22	1.05	1.05	-
	Sutton Fire Service Area	253-000	0.12	0.03	0.02	0.02	-
	Talkeetna Fire Service Area	254-000	0.22	0.10	0.97	0.97	-
	Willow Fire Service Area	258-000	0.69	0.65	1.05	1.05	-
	Greater Palmer Fire Service Area	259-000	0.03	0.12	0.09	0.09	-
Total Fire Service Areas			40.00	41.26	59.97	61.97	2.00
Fund 270 - 297 Road and Special Service Areas							
Public Works	Talkeetna Sewer/Water Svc. Area	293-000	2.33	2.58	3.50	3.45	-
	Talkeetna flood	290-000	-	-	0.05	0.05	-
	Road Service Areas-Admin	265-000	16.81	16.81	15.52	16.45	0.93
Total Road and Special Service Areas			19.14	19.39	19.07	19.95	0.93
Fund 510 Solid Waste Enterprise Fund							
Public Works	Sanitary Landfills – Central	150-401	9.35	9.35	10.60	10.60	-
	Sanitary Landfills – Transfer Sites	150-402	8.65	8.65	8.15	8.35	0.20
	Vehicle Removal Program	150-415	0.31	0.31	0.30	0.20	(0.10)
	Hazardous Waste	150-416	3.40	3.40	3.40	3.40	0.00
	Recycling	150-417	0.42	0.42	0.50	0.45	(0.05)
	Community Cleanup	150-419	0.47	0.47	0.40	0.35	(0.05)
Total Fund 510 Solid Waste Enterprise Fund			22.60	22.60	23.35	23.35	-
Fund 520 Port Enterprise Fund							
	Port	100-112	1.00	1.00	1.00	2.00	1.00
Total 520 Port Enterprise Fund			1.00	1.00	1.00	2.00	1.00
Total FTE - Funds 200 - 520			112.68	116.04	135.43	141.17	5.67



GENERAL FUND

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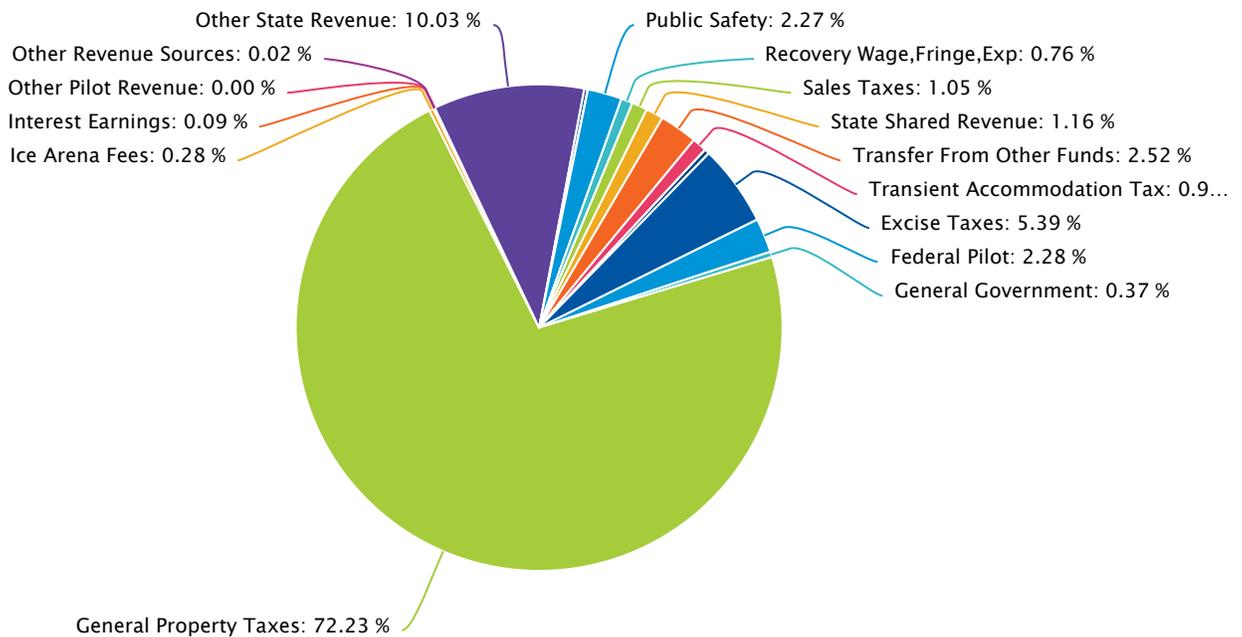
**Fund 100 - General Fund
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	168,441,530	169,721,113	176,370,014
Total Expenditures	200,157,895	165,433,414	176,311,186
Audited fund balance 6/30/2023			\$24,510,430
2024 Fiscal year revenues and transfers	\$169,721,113		
2024 Fiscal year expenditures and transfers	(165,433,414)		
Arctic Winter Games remaining grant	250,000		
Estimated adjustment to fund balance		4,537,699	
Estimated total fund balance 6/30/2024			29,048,129
Fiscal Year 2025 operations:			
Estimated operating revenues	170,592,571		
Recoveries/Other	1,340,149		
Transfers in	4,437,294		
Estimated operating expenditures	(63,186,020)		
Grants/Pass Through	(1,675,000)		
Transfers Out:			
Education Operating	(75,031,853)		
Education Debt Service	(22,183,803)		
Parks & Recreation Debt Service	(1,723,750)		
Certificates of Participation	(411,264)		
Transportation System Debt Service	(3,332,891)		
Port Enterprise Fund	(695,000)		
Capital Projects	(7,070,510)		
EMS Fleet Maintenance	(606,318)		
FSA's Ambulance Building Rental	(394,777)		
Interfund Loan - Tommy Moe Building Purchase	(130,106)		
Estimated FY2025 adjustment to fund balance		(71,278)	
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 6/30/2025			<u>\$451,634</u>

Fund 100 - Areawide
Revenue Summary

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Community Pool Revenues	\$644,778	\$530,000	\$600,000
Excise Taxes	9,435,145	9,000,000	9,505,000
Federal Pilot	4,236,396	3,520,000	4,020,000
General Government	1,300,244	1,060,800	660,800
General Property Taxes	109,494,505	115,666,060	127,397,410
Ice Arena Fees	584,098	475,000	500,000
Interest Earnings	2,695,730	150,000	150,000
Other Pilot Revenue	8,198	8,500	8,500
Other Revenue Sources	32,890	30,000	30,000
Other State Revenue	15,840,903	18,752,568	17,695,861
Parks & Recreation Fees	415,191	350,000	400,000
Proceeds Of Gfs Disposal	69,712	30,000	30,000
Public Safety	3,816,680	4,001,000	4,001,000
Recovery Wage,Fringe,Exp	1,107,207	1,350,237	1,340,149
Sales Taxes	1,837,951	1,850,000	1,850,000
State Shared Revenue	2,170,442	1,540,000	2,040,000
Transfer From Other Funds	12,996,683	10,002,948	4,437,294
Transient Accommodation Tax	1,754,776	1,404,000	1,704,000
Total Revenues	\$168,441,530	\$169,721,113	\$176,370,014

Total Revenue by Classification
Proposed 2024-2025



Fund 100 - Areawide
Revenue Detail

Account	Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
General Property Taxes				
311.100	Real Property	\$106,416,623	\$110,175,500	\$121,853,200
311.102	Real Property-Delinquent	890,605	2,200,000	2,200,000
311.200	Personal Property	569,506	531,600	715,700
311.202	Personal Property-Delinq	8,075	-	-
311.400	Penalty & Interest	662,013	1,500,000	1,500,000
311.500	Vehicle Tax State Collec	947,682	1,258,960	1,128,510
	Total 311	109,494,505	115,666,060	127,397,410
Marijuana Sales Tax				
313.100	Marijuana Sales Tax	1,837,951	1,850,000	1,850,000
	Total 313	1,837,951	1,850,000	1,850,000
Excise Tax				
315.100	Tobacco Excise Tax	9,428,069	8,995,000	9,500,000
315.200	Excise License	7,076	-	-
315.300	Penalty and Interest	-	5,000	5,000
	Total 315	9,435,145	9,000,000	9,505,000
Federal Payments				
333.000	Federal Pilot	4,212,725	3,500,000	4,000,000
333.100	National Forest Income	23,671	20,000	20,000
	Total 33X	4,236,396	3,520,000	4,020,000
State Shared Revenue				
335.350	State Shared A/W	2,162,942	1,500,000	2,000,000
335.750	Marijuana Review Fees	7,500	40,000	40,000
	Total 335	2,170,442	1,540,000	2,040,000
Other State Revenue				
337.100	Debt Service Reimb	15,225,886	17,252,568	16,195,861
337.800	State PERS Relief	615,017	1,500,000	1,500,000
	Total 337	15,840,903	18,752,568	17,695,861
PILT				
338.100	Miscellaneous Pilot	8,198	8,500	8,500
	Total 338	8,198	8,500	8,500
General Government				
341.100	Nsf & Atty Fees	4,982	100,000	100,000
341.200	Recording Fees	-	500	500
341.300	Planning/Platting Fees	391,320	300,000	350,000
341.500	Clerk'S Office Fees	50	-	-
341.550	Candidate Filing Fees	375	300	300
341.700	Eng. Inspection Fees	3,150	5,000	5,000
341.720	Utility Permit App Fee	-	50,000	50,000
341.740	Rght Of Way Prmit App Fee	13,400	20,000	20,000
341.900	Miscellaneous Fees	13,246	20,000	20,000
341.905	Sale of Maps	3,124	-	-
341.920	Lid Fee'S	68,231	-	-
341.940	Foreclosure Fees	167,336	115,000	115,000
341.990	Business License Fee	635,030	450,000	-
	Total 341	1,300,244	1,060,800	660,800
Other General Government				

Fund 100 - Areawide
Revenue Detail

Account	Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
342.000	Ambulance Fees	3,816,331	4,000,000	4,000,000
342.100	EMS Rescue	349	1,000	1,000
343.310	Park and Recreation Fees	403,718	350,000	400,000
343.500	Government Peak Rec Area Fees	10,773	-	-
343.700	Boat Launch Fees	700	-	-
346.100	Ice Arena Fees	584,098	475,000	500,000
347.100	Palmer Pool Revenues	326,075	265,000	300,000
347.200	Wasilla Pool Revenues	318,704	265,000	300,000
	Total 34X	5,460,747	5,356,000	5,501,000
	Transient Accommodation Tax			
348.100	Bed Tax Revenues	1,718,345	1,400,000	1,700,000
348.200	Penalty & Interest	36,431	4,000	4,000
	Total 348	1,754,776	1,404,000	1,704,000
	Interest Earnings			
361.100	Interest On Investments	2,695,730	150,000	150,000
	Total 361	2,695,730	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	-
367.250	Solid Waste Enterprise Fd	900	-	-
367.300	Grant Projects	41,358	500,000	-
367.400	Capital Projects	452,069	6,500,000	4,000,000
367.510	Revolving Loan	2,357	2,948	437,294
	Total 367	12,996,683	10,002,948	4,437,294
	Recovery of Wages & Fringes			
368.120	Service Areas-Fnd 405/410	-	10,000	-
368.150	Boro/415/425/430/435/440	-	50,000	-
368.210	Land Management	56,120	58,780	59,467
368.220	Service Areas	844,624	961,466	1,034,728
368.230	Non-Areawide	130,100	180,411	127,883
368.240	Solid Waste Fund	76,363	89,580	118,071
	Total 368	1,107,207	1,350,237	1,340,149
	Miscellaneous			
3xx xxx	Other Revenue Sources	102,602	60,000	60,000
	Total Revenues	\$168,441,530	\$169,721,113	\$176,370,014

**Fund 100 - Areawide
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$15,631,367,370 for areawide purposes. A mill rate of 8.748 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	\$14,078,495,010	\$123,158,600	\$-	\$1,305,400	\$121,853,200
Sr Cit/Vets	1,413,851,460	12,368,300	12,368,300	-	-
Farm	56,338,530	-	-	-	-
Personal	82,682,370	723,300	-	7,600	715,700
Total	\$15,631,367,370	\$136,250,200	\$12,368,300	\$1,313,000	\$122,568,900

311.000

General Property Taxes

311.100	Real Property	\$121,853,200
311.102	Real Property-Delinquent	2,200,000
311.200	Personal Property	715,700
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 2025 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 \$1,128,510, are to provide funding for bridge and railroad crossing major maintenance and repair, 50% match RSA Construction and 50% match Dust Control.

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 2025.

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 \$9,500,000 are estimated for fiscal year 2025.

315 200

Excise License: A license is required to purchase cigarettes or any other tobacco products within the borough.

333.000

Federal Payments

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 \$4,000,000 for fiscal year 2025.

**Fund 100 - Areawide
Revenue Commentary**

<u>335.000</u>	<u>State Revenue</u> 335 350	State shared revenues in the amount of \$2,000,000 are projected for fiscal year 2025.
<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 2025 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 2025.
<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 \$660,800 for fiscal year 2025.
<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 2025.
<u>343.000</u>	<u>Parks & Recreation Fees</u> 343 xxx	During fiscal year 2025 \$400,000 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. \$500,000 is estimated to be generated from the ice arena operation.
<u>347.000</u>	<u>Community Pools</u>	Estimated revenues of \$600,000 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 \$1,700,000 will be received in fiscal year 2025 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 \$4,437,294. 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 \$1,340,149 from these sources.
<u>3xx.xxx</u>	<u>Other Revenue</u>	Other miscellaneous revenues expected in fiscal year 2025 are projected to equal \$60,000.

Fund 100 - Areawide
Expenditure Detail

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
000	Non-Departmental	\$151,113,205	\$108,141,969	\$112,730,389
101	Assembly	372,038	466,845	504,450
102	Assembly Reserve	-	20,000	20,000
103	Borough Clerk	604,685	633,630	672,548
104	Mayor	126,377	133,241	138,030
105	Elections	680,526	819,659	818,240
106	Records Management	423,764	528,035	589,723
110	Administration	1,205,754	1,565,806	1,642,520
111	Law	1,343,786	2,157,072	2,272,537
113	Common Contractual	1,506,960	1,804,162	2,219,854
115	Human Resources	914,553	1,026,869	1,118,399
116	Geographic Info Systems	1,009,719	1,199,699	1,384,061
117	IT Administration	988,761	810,632	408,663
118	Cyber App Operations	-	-	1,215,176
119	Revenue & Budget	1,621,280	1,741,209	1,819,724
120	Admin-Finance	661,500	840,552	889,506
121	Office of Information Technology	1,377,581	1,853,206	1,247,293
122	Maintenance & Licensing	2,706,867	3,082,554	3,964,713
123	Outdoor Ice Rinks	1,161	5,920	7,188
124	Brett Memorial Ice Arena	961,598	1,003,426	1,066,224
125	Accounting	1,467,474	1,534,961	1,669,439
126	Telecommunication Network	966,334	1,353,591	1,452,125
128	Purchasing	895,746	996,145	1,099,991
129	Recreational Services	341,154	377,400	407,907
130	Planning	706,036	1,019,233	1,066,826
131	Platting	753,812	852,692	951,572
133	Planning-Admin	439,175	485,969	545,270
136	Community Pools	1,843,169	2,058,206	2,168,642
139	Development Services	1,874,030	2,085,812	2,327,006
140	Assessment	2,670,559	3,179,147	3,576,734
142	Parks & Recreation	541,511	698,509	715,776
145	Community Develop-Admin	658,416	743,618	787,513
147	Recreation Infrastructure Maint.	393,785	426,649	437,396
149	Community Dev - Northern Region	175,597	200,663	232,739
150	Public Works-Admin	196,586	211,846	228,109
151	Maintenance	2,059,566	2,171,006	2,421,488
155	Operations	65,586	184,560	244,906
158	Community Cleanup	36,113	100,000	203,604
181	Project Management	983,114	1,219,152	1,412,931
182	Pre-Design & Engineering	1,310,891	1,405,464	1,464,700
300	Emergency Services Admin	1,048,465	1,155,447	1,258,702
330	Rescue Units	1,041,953	1,196,464	1,452,554
334	Ambulance Operations	11,867,836	13,325,251	14,643,676
351	Emergency Services Station 51	77,057	107,361	113,416
380	Emergency Management	110,679	460,932	650,076
604	Labor Relations Board	-	5,550	5,550
609	Board Of Adjmt. & Appeals	532	8,400	8,400
612	Office of Administrative Hearing	12,600	34,900	34,900
	Total Expenditures	\$200,157,895	\$165,433,414	\$176,311,186

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide		Department 000 - Non-Departmental		
Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$106,416,623	\$110,175,500	\$121,853,200
311.102	Real Property-Delinquent	890,605	2,200,000	2,200,000
311.200	Personal Property	569,506	531,600	715,700
311.202	Personal Property-Delinq	8,075	-	-
311.400	Penalty & Interest	662,013	1,500,000	1,500,000
311.500	Vehicle Tax State Collec	947,682	1,258,960	1,128,510
General Property Taxes Totals		109,494,505	115,666,060	127,397,410
Sales Taxes				
313.100	Marijuana Sales Tax	1,837,951	1,850,000	1,850,000
Sales Taxes Totals		1,837,951	1,850,000	1,850,000
Excise Taxes				
315.100	Tobacco Excise Tax	9,428,069	8,995,000	9,500,000
315.200	Excise License	7,076	-	-
315.300	Penalty and Interest	-	5,000	5,000
Excise Taxes Totals		9,435,145	9,000,000	9,505,000
Federal Pilot				
333.000	Federal Pilot	4,212,725	3,500,000	4,000,000
333.100	National Forest Income	23,671	20,000	20,000
Federal Pilot Totals		4,236,396	3,520,000	4,020,000
State Shared Revenue				
335.350	State Shared A/W	2,162,942	1,500,000	2,000,000
335.750	Marijuana Review Fees	7,500	40,000	40,000
State Shared Revenue Totals		2,170,442	1,540,000	2,040,000
Other State Revenue				
337.100	Debt Service Reimb	15,225,886	17,252,568	16,195,861
337.800	State PERS Relief	615,017	1,500,000	1,500,000
Other State Revenue Totals		15,840,903	18,752,568	17,695,861
Other Pilot Revenue				
338.100	Miscellaneous Pilot	8,198	8,500	8,500
Other Pilot Revenue Totals		8,198	8,500	8,500
General Government				
341.100	Nsf & Atty Fees	4,982	100,000	100,000
341.200	Recording Fees	-	500	500
341.300	Planning/Platting Fees	391,320	300,000	350,000
341.500	Clerk'S Office Fees	50	-	-
341.550	Candidate Filing Fees	375	300	300
341.700	Eng. Inspection Fees	3,150	5,000	5,000
341.720	Utility Permit App Fee	-	50,000	50,000
341.740	Rght Of Way Prmit App Fee	13,400	20,000	20,000
341.900	Miscellaneous Fees	13,246	20,000	20,000

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide		Department 000 - Non-Departmental		
Division 000 - Non-Departmental				
341.905	Sale of Maps	3,124	-	-
341.920	Lid Fee'S	68,231	-	-
341.940	Foreclosure Fees	167,336	115,000	115,000
341.990	Business License Fee	635,030	450,000	-
General Government Totals		1,300,244	1,060,800	660,800
Public Safety				
342.000	Ambulance Fees	3,816,331	4,000,000	4,000,000
342.100	EMS Rescue	349	1,000	1,000
Public Safety Totals		3,816,680	4,001,000	4,001,000
Parks & Recreation Fees				
343.310	Park and Recreation Fees	403,718	350,000	400,000
343.500	Government Peak Rec Area Fees	10,773	-	-
343.700	Boat Launch Fees	700	-	-
Parks & Recreation Fees Totals		415,191	350,000	400,000
Ice Arena Fees				
346.100	Ice Arena Fees	584,098	475,000	500,000
Ice Arena Fees Totals		584,098	475,000	500,000
Community Pool Revenues				
347.100	Palmer Pool Revenues	326,075	265,000	300,000
347.200	Wasilla Pool Revenues	318,704	265,000	300,000
Community Pool Revenues Totals		644,778	530,000	600,000
Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,718,345	1,400,000	1,700,000
348.200	Penalty & Interest	36,431	4,000	4,000
Transient Accommodation Tax Totals		1,754,776	1,404,000	1,704,000
Interest Earnings				
361.100	Interest On Investments	2,695,730	150,000	150,000
Interest Earnings Totals		2,695,730	150,000	150,000
Transfer 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	-
367.250	Solid Waste Enterprise Fd	900	-	-
367.300	Grant Projects	41,358	500,000	-
367.400	Capital Projects	452,069	6,500,000	4,000,000
367.510	Revolving Loan	2,357	2,948	437,294
Transfer From Other Funds Totals		12,996,683	10,002,948	4,437,294
Recovery Wage, Fringe, Exp				
368.120	Service Areas-Fnd 405/410	-	10,000	-
368.150	Boro/415/425/430/435/440	-	50,000	-
368.210	Land Management	56,120	58,780	59,467

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide				
Department 000 - Non-Departmental				
Division 000 - Non-Departmental				
368.220	Service Areas	844,624	961,466	1,034,728
368.230	Non-Areawide	130,100	180,411	127,883
368.240	Solid Waste Fund	76,363	89,580	118,071
Recovery Wage, Fringe, Exp Totals		1,107,207	1,350,237	1,340,149
Other Revenue Sources				
369.100	Miscellaneous	32,905	30,000	30,000
369.500	Cash Balance/Collections	(15)	-	-
Other Revenue Sources Totals		32,890	30,000	30,000
Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	69,712	30,000	30,000
Proceeds Of Gfs Disposal Totals		69,712	30,000	30,000
Division 000 - Non-Departmental Totals		168,441,530	169,721,113	176,370,014
Department 000 - Non-Departmental Totals		\$168,441,530	\$169,721,113	\$176,370,014

**Financial Management Budget Listing
Expense**

Account	Account Description	2023 Actual Amount	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 000 - Non-Departmental Division 000 - Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	20,813,282	19,182,058	22,183,803
445.141	Trnfr To- Debt Svc (P&R)	1,721,000	1,723,500	1,723,750
445.142	Trnfr To- Debt Svc (COPs)	410,535	412,803	411,264
445.144	Trnfr To-Debt Svc (Trans Sys)	2,344,934	3,329,500	3,332,891
445.220	Trnfr To- Education Oprtg	70,696,614	72,846,459	75,031,853
445.230	Transfer To- Service Area	419,444	472,689	606,318
445.240	Trnfr To- Revolving Loan	500,000	-	-
445.300	Trnfr To- Port Ent Fund	776,000	917,000	695,000
Operating Fund Transfers Totals		97,681,809	98,884,009	103,984,879
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	5,800,000	-	-
446.400	Transfer To- Fund 405/410	1,431,657	-	-
446.500	Transfer To- Fund 480	2,948,853	650,000	150,000
446.700	Tfr415/425/430/435/440/47	30,868,831	8,467,960	8,395,510
446.810	Transfer To- Fund 490	333,754	-	-
Capital Project Transfers Totals		41,383,095	9,117,960	8,545,510
EX49-Transfers/Pass Throughs				
449.205	Transfers - City of Wasilla Planning	100,000	100,000	200,000
449.900	Transfers-Other Agencies	-	40,000	-
Transfers/Pass Throughs Totals		100,000	140,000	200,000
EX57-Areawide Tax Relief				
457.100	Areawide Tax Relief	11,948,301	-	-
Areawide Tax Relief Totals		11,948,301	-	-
Division Totals: Non-Departmental		151,113,205	108,141,969	112,730,389
Department Totals: Non-Departmental		\$151,113,205	\$108,141,969	\$112,730,389

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 101 - Assembly				
Salaries & Wages				
411.100	Permanent Wages	\$94,344	\$93,100	\$94,900
Salaries & Wages Totals		94,344	93,100	94,900
Benefits				
412.100	Insurance Contrib	173,155	185,500	210,000
412.190	Life Insurance	952	1,001	1,001
412.200	Unemployment Contrib	-	559	569
412.300	Medicare	1,140	1,350	1,376
412.400	Retirement Contrib. - DB Plan	-	23,079	25,395
412.600	Workers Compensation	420	274	292
412.700	Sbs Contribution	5,784	5,707	5,817
Benefits Totals		181,451	217,470	244,450
Expenses Within Borough				
413.100	Mileage - Within Borough	4,487	17,000	17,000
413.200	Expense Reimb-Within Boro	-	500	500
Expenses Within Borough Totals		4,487	17,500	17,500
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	-	7,000	7,000
414.400	Travel Tickets	-	6,500	7,000
Expenses Outside Of Boro Totals		-	13,500	14,000
Communications				
421.100	Communication Network Services	4,255	6,000	6,325
421.200	Postage	405	500	-
Communications Totals		4,660	6,500	6,325
Advertising				
422.000	Advertising	896	-	-
Advertising Totals		896	-	-
Printing				
423.000	Printing	41	625	625
Printing Totals		41	625	625
Rental/Lease				
425.200	Building Rental	450	1,600	1,600
Rental/Lease Totals		450	1,600	1,600
Professional Charges				
426.200	Legal	-	3,000	3,000
426.300	Dues & Fees	42,134	43,000	43,000
426.600	Computer Software/Online Services	28,299	30,250	31,750
426.900	Other Professional Chgs	-	10,000	10,000
Professional Charges Totals		70,433	86,250	87,750

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 101 - Assembly				
Maintenance Services				
428.300	Equipment Maint Services	-	2,800	2,800
Maintenance Services Totals		-	2,800	2,800
Other Contractual				
429.200	Training Reimb/Conf Fees	-	2,000	2,000
429.900	Other Contractual	3,242	10,000	10,000
Other Contractual Totals		3,242	12,000	12,000
Office Supplies				
430.100	Office Supplies	220	2,400	1,000
Office Supplies Totals		220	2,400	1,000
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	800	800
431.900	Other Maint. Supplies	-	900	900
Maintenance Supplies Totals		-	1,700	1,700
Misc Supplies				
433.100	Personnel Supplies	2,417	4,000	4,000
433.110	Clothing	140	500	500
433.300	Books/Subscriptions	83	300	300
433.900	Other Supplies	269	1,000	1,000
Misc Supplies Totals		2,909	5,800	5,800
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	4,403	5,000	12,000
434.100	Other Equip under \$25,000	4,500	-	-
434.300	Furniture Under \$25,000	-	600	2,000
Equipment Under \$5,000 Totals		8,903	5,600	14,000
Division 101 - Assembly Totals		\$372,038	\$466,845	\$504,450

**Financial Management Budget Listing
Expense**

Account	Account Description	2023 Actual Amount	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 102 - Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	\$-	\$20,000	\$20,000
Other Contractual Totals		-	20,000	20,000
Division Total: Assembly Reserve		\$-	\$20,000	\$20,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 103 - Borough Clerk				
Salaries & Wages				
411.100	Permanent Wages	\$343,368	\$354,537	\$364,156
411.300	Overtime Wages	10,934	11,000	11,000
Salaries & Wages Totals		354,302	365,537	375,156
Benefits				
412.100	Insurance Contrib	88,153	96,725	109,500
412.190	Life Insurance	484	522	522
412.200	Unemployment Contrib	2,148	2,193	2,251
412.300	Medicare	5,078	5,300	5,440
412.400	Retirement Contrib. - DB Plan	86,122	90,617	100,392
412.410	PERS Tier IV - DC Plan	15,034	-	-
412.411	PERS Tier IV - Health Plan	977	-	-
412.412	PERS Tier IV - HRA	3,214	-	-
412.413	PERS Tier IV - OD&D	268	-	-
412.600	Workers Compensation	1,541	1,075	1,155
412.700	Sbs Contribution	21,511	22,407	22,997
Benefits Totals		224,532	218,839	242,257
Expenses Within Borough				
413.100	Mileage - Within Borough	170	550	550
413.300	Exp Allowance-Within Boro	3,750	3,600	3,600
Expenses Within Borough Totals		3,920	4,150	4,150
Expenses Outside of Boro				
414.100	Mileage - Outside Boro	186	400	400
414.200	Exp Reimb- Outside Boro	4,353	3,354	4,410
414.400	Travel Tickets	2,144	2,550	2,550
Expenses Outside of Boro Totals		6,683	6,304	7,360
Communications				
421.100	Communication Network Services	589	1,500	1,725
421.200	Postage	1,619	-	-
Communications Totals		2,208	1,500	1,725
Printing				
423.000	Printing	35	200	200
Printing Totals		35	200	200
Professional Charges				
426.200	Legal	-	7,000	7,000
426.300	Dues & Fees	995	1,000	1,000
426.600	Computer Software/Online Services	-	-	1,000
426.900	Other Professional Chgs	-	95	500
Professional Charges Totals		995	8,095	9,500
Maintenance Services				
428.300	Equipment Maint Services	-	405	500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 103 - Borough Clerk				
Maintenance Services Totals		-	405	500
Other Contractual				
429.200	Training Reimb/Conf Fees	2,335	3,000	3,000
429.210	Training/Instructor Fees	-	300	300
429.900	Other Contractual	5,108	13,000	13,000
Other Contractual Totals		7,443	16,300	16,300
Office Supplies				
430.100	Office Supplies	785	3,000	3,000
Office Supplies Totals		785	3,000	3,000
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	150	150
Maintenance Supplies Totals		-	150	150
Misc Supplies				
433.100	Personnel Supplies	818	1,500	900
433.300	Books/Subscriptions	83	350	350
433.900	Other Supplies	320	1,300	1,300
Misc Supplies Totals		1,221	3,150	2,550
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	1,300	3,000	6,700
434.100	Other Equip under \$25,000	1,260	-	-
434.300	Furniture Under \$25,000	-	3,000	3,000
Equipment Under \$5,000 Totals		2,560	6,000	9,700
Division 103 - Borough Clerk Totals		\$604,685	\$633,630	\$672,548

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 105 - Elections				
Salaries & Wages				
411.100	Permanent Wages	\$184,552	\$199,010	\$199,336
411.200	Temp Wages & Adjmts	428	-	-
411.300	Overtime Wages	15,994	15,000	15,000
411.400	Election Worker/On-Call Responder Wages	168,173	150,000	165,000
Salaries & Wages Totals		369,146	364,010	379,336
Benefits				
412.100	Insurance Contrib	61,752	91,425	103,500
412.190	Life Insurance	340	493	493
412.200	Unemployment Contrib	1,262	2,184	2,417
412.250	Fica	3,535	-	-
412.300	Medicare	3,736	5,278	5,841
412.400	Retirement Contrib. - DB Plan	41,632	53,053	57,356
412.410	PERS Tier IV - DC Plan	11,835	-	-
412.411	PERS Tier IV - Health Plan	768	-	-
412.412	PERS Tier IV - HRA	1,855	-	-
412.413	PERS Tier IV - OD&D	210	-	-
412.600	Workers Compensation	1,663	1,070	1,241
412.700	Sbs Contribution	12,424	22,419	24,809
Benefits Totals		141,010	175,922	195,657
Expenses Within Borough				
413.100	Mileage - Within Borough	10,368	10,310	10,500
413.300	Exp Allowance-Within Boro	1,250	1,200	1,200
Expenses Within Borough Totals		11,618	11,510	11,700
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	195	400	400
414.200	Exp Reimb- Outside Boro	769	975	975
414.400	Travel Tickets	-	1,125	1,125
Expenses Outside Of Boro Totals		964	2,500	2,500
Communications				
421.200	Postage	2,265	-	-
Communications Totals		2,265	-	-
Advertising				
422.000	Advertising	31,528	22,000	25,000
Advertising Totals		31,528	22,000	25,000
Printing				
423.000	Printing	89,678	101,170	106,900
Printing Totals		89,678	101,170	106,900
Rental/Lease				
425.200	Building Rental	2,279	3,300	3,300
425.300	Equipment Rental	(2,329)	5,560	7,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 105 - Elections				
Rental/Lease Totals		(50)	8,860	10,300
Professional Charges				
426.300	Dues & Fees	440	640	640
426.600	Computer Software/Online Services	-	-	500
426.900	Other Professional Chgs	-	-	500
Professional Charges Totals		440	640	1,640
Insurance				
427.500	Liability Insurance	-	3,570	4,820
Insurance Totals		-	3,570	4,820
Maintenance Services				
428.300	Equipment Maint Services	-	-	1,000
Maintenance Services Totals		-	-	1,000
Other Contractual				
429.200	Training Reimb/Conf Fees	700	1,237	1,237
429.210	Training/Instructor Fees	13,138	-	-
429.900	Other Contractual	(5,450)	29,163	20,000
Other Contractual Totals		8,388	30,400	21,237
Office Supplies				
430.100	Office Supplies	9,777	9,000	7,600
Office Supplies Totals		9,777	9,000	7,600
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	100	100
Maintenance Supplies Totals		-	100	100
Misc Supplies				
433.100	Personnel Supplies	245	200	200
433.300	Books/Subscriptions	-	250	250
433.900	Other Supplies	7,264	5,727	11,600
Misc Supplies Totals		7,509	6,177	12,050
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	4,848	1,500	6,700
434.100	Other Equip under \$25,000	3,406	79,380	26,600
434.300	Furniture Under \$25,000	-	2,920	5,100
Equipment Under \$5,000 Totals		8,254	83,800	38,400
Division105 - Elections Totals		\$680,526	\$819,659	\$818,240

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 106 - Records Management				
Salaries & Wages				
411.100	Permanent Wages	\$198,733	\$222,416	\$266,071
411.200	Temp Wages & Adjmts	143	-	-
411.300	Overtime Wages	10,064	5,000	8,000
Salaries & Wages Totals		208,940	227,416	274,071
Benefits				
412.100	Insurance Contrib	67,570	76,850	93,000
412.190	Life Insurance	361	415	443
412.200	Unemployment Contrib	1,255	1,364	1,644
412.300	Medicare	2,972	3,298	3,974
412.400	Retirement Contrib. - DB Plan	38,313	56,376	73,341
412.410	PERS Tier IV - DC Plan	15,155	-	-
412.411	PERS Tier IV - Health Plan	1,013	-	-
412.412	PERS Tier IV - HRA	3,725	-	-
412.413	PERS Tier IV - OD&D	277	-	-
412.600	Workers Compensation	913	669	844
412.700	Sbs Contribution	12,821	13,941	16,801
Benefits Totals		144,375	152,913	190,047
Expenses Within Borough				
413.100	Mileage - Within Borough	-	250	250
413.200	Expense Reimb-Within Boro	-	300	300
Expenses Within Borough Totals		-	550	550
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	56	500	500
414.200	Exp Reimb- Outside Boro	298	1,912	1,912
414.400	Travel Tickets	-	1,500	1,500
Expenses Outside Of Boro Totals		354	3,912	3,912
Communications				
421.100	Communication Network Services	523	560	644
Communications Totals		523	560	644
Professional Charges				
426.300	Dues & Fees	1,354	925	925
426.600	Computer Software/Online Services	2,100	19,084	19,084
426.900	Other Professional Chgs	25,660	11,000	11,000
Professional Charges Totals		29,114	31,009	31,009
Maintenance Services				
428.300	Equipment Maint Services	2,618	25,150	25,150
Maintenance Services Totals		2,618	25,150	25,150
Other Contractual				
429.200	Training Reimb/Conf Fees	1,849	8,750	3,750
429.210	Training/Instructor Fees	-	250	250

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 106 - Records Management				
429.900	Other Contractual	34,247	59,885	50,000
Other Contractual Totals		36,096	68,885	54,000
Office Supplies				
430.100	Office Supplies	380	400	400
Office Supplies Totals		380	400	400
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	2,000	2,000
Maintenance Supplies Totals		-	2,000	2,000
Misc Supplies				
433.100	Personnel Supplies	-	200	200
433.300	Books/Subscriptions	-	400	400
433.900	Other Supplies	157	1,840	1,840
Misc Supplies Totals		157	2,440	2,440
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	37	12,800	5,500
434.100	Other Equip under \$25,000	870	-	-
434.300	Furniture Under \$25,000	300	-	-
Equipment Under \$5,000 Totals		1,207	12,800	5,500
Division 106 - Records Management Totals		\$423,764	\$528,035	\$589,723

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 110 - Administration				
Salaries & Wages				
411.100	Permanent Wages	\$692,177	\$733,118	\$783,267
411.300	Overtime Wages	-	2,000	2,000
Salaries & Wages Totals		692,177	735,118	785,267
Benefits				
412.100	Insurance Contrib	150,163	159,000	180,000
412.190	Life Insurance	825	858	858
412.200	Unemployment Contrib	4,153	4,411	4,712
412.300	Medicare	9,867	10,659	11,386
412.400	Retirement Contrib. - DB Plan	-	182,236	210,138
412.410	PERS Tier IV - DC Plan	124,210	-	-
412.411	PERS Tier IV - Health Plan	7,588	-	-
412.412	PERS Tier IV - HRA	13,480	-	-
412.413	PERS Tier IV - OD&D	2,076	-	-
412.600	Workers Compensation	3,084	2,161	2,419
412.700	Sbs Contribution	38,493	45,063	48,137
412.800	Wellness/Other	-	50,000	-
Benefits Totals		353,940	454,388	457,650
Expenses Within Borough				
413.100	Mileage - Within Borough	-	1,000	1,000
413.200	Expense Reimb-Within Boro	1,908	2,500	2,500
413.400	Meal Allowance -W/I Boro	35	-	-
413.900	Other Exp - Within Boro	103	500	500
Expenses Within Borough Totals		2,046	4,000	4,000
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	500	500
414.200	Exp Reimb- Outside Boro	1,369	7,000	7,000
414.400	Travel Tickets	646	5,000	5,000
Expenses Outside Of Boro Totals		2,015	12,500	12,500
Communications				
421.200	Postage	34	-	-
Communications Totals		34	-	-
Advertising				
422.000	Advertising	-	1,500	1,500
Advertising Totals		-	1,500	1,500
Printing				
423.000	Printing	2,337	3,200	1,500
Printing Totals		2,337	3,200	1,500
Professional Charges				
426.200	Legal	-	-	50,000
426.300	Dues & Fees	5,852	12,000	12,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 110 - Administration				
426.600	Computer Software/Online Services	200	-	-
426.900	Other Professional Chgs	95,374	175,000	200,000
Professional Charges Totals		101,426	187,000	262,000
Maintenance Services				
428.300	Equipment Maint Services	126	3,000	3,000
Maintenance Services Totals		126	3,000	3,000
Other Contractual				
429.200	Training Reimb/Conf Fees	100	13,000	5,000
429.210	Training/Instructor Fees	-	6,000	6,000
429.900	Other Contractual	22,188	113,300	75,000
Other Contractual Totals		22,288	132,300	86,000
Office Supplies				
430.100	Office Supplies	1,328	4,000	4,000
Office Supplies Totals		1,328	4,000	4,000
Fuel/Oil-Vehicle Use				
432.200	Gas	-	150	153
Fuel/Oil-Vehicle Use Totals		-	150	153
Misc Supplies				
433.100	Personnel Supplies	8,318	11,700	11,300
433.300	Books/Subscriptions	1,666	4,000	4,000
433.900	Other Supplies	1,953	3,300	2,000
Misc Supplies Totals		11,938	19,000	17,300
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	7,303	5,000	3,000
434.100	Other Equip under \$25,000	8,797	2,150	2,150
434.300	Furniture Under \$25,000	-	2,500	2,500
Equipment Under \$5,000 Totals		16,100	9,650	7,650
Division 110 - Administration Totals		\$1,205,754	\$1,565,806	\$1,642,520

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 111 - Law				
Salaries & Wages				
411.100	Permanent Wages	\$787,896	\$907,861	\$955,391
411.200	Temp Wages & Adjmts	8,642	17,276	18,200
411.300	Overtime Wages	16,182	20,000	20,000
Salaries & Wages Totals		812,720	945,137	993,591
Benefits				
412.100	Insurance Contrib	165,444	185,500	210,000
412.190	Life Insurance	910	1,001	1,001
412.200	Unemployment Contrib	4,876	5,671	5,962
412.300	Medicare	11,579	13,704	14,407
412.400	Retirement Contrib. - DB Plan	123,500	230,017	261,015
412.410	PERS Tier IV - DC Plan	79,341	-	-
412.411	PERS Tier IV - Health Plan	4,836	-	-
412.412	PERS Tier IV - HRA	10,370	-	-
412.413	PERS Tier IV - OD&D	1,323	-	-
412.600	Workers Compensation	3,855	2,958	3,269
412.700	Sbs Contribution	46,164	57,937	60,907
Benefits Totals		452,198	496,788	556,561
Expenses Within Borough				
413.100	Mileage - Within Borough	-	400	400
413.200	Expense Reimb-Within Boro	80	400	400
Expenses Within Borough Totals		80	800	800
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	668	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,824	10,000	10,000
414.400	Travel Tickets	2,600	10,000	10,000
Expenses Outside Of Boro Totals		8,091	21,000	21,000
Communications				
421.100	Communication Network Services	812	2,900	3,335
421.200	Postage	235	-	-
Communications Totals		1,048	2,900	3,335
Advertising				
422.000	Advertising	3,661	5,000	5,000
Advertising Totals		3,661	5,000	5,000
Printing				
423.000	Printing	198	3,000	3,000
Printing Totals		198	3,000	3,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 111 - Law				
Professional Charges				
426.200	Legal	10,736	500,000	500,000
426.300	Dues & Fees	5,125	8,500	7,000
426.500	Recording Fees	-	800	800
426.600	Computer Software/Online Services	-	2,500	2,500
426.900	Other Professional Chgs	15,077	94,500	100,000
Professional Charges Totals		30,938	606,300	610,300
Insurance & Bond				
427.500	Liability Insurance	7,128	8,197	11,000
Insurance & Bond Totals		7,128	8,197	11,000
Maintenance Services				
428.300	Equipment Maint Services	19	-	-
428.400	Vehicle Maint Services	85	250	250
Maintenance Services Totals		104	250	250
Other Contractual				
429.200	Training Reimb/Conf Fees	3,029	7,000	7,000
429.210	Training/Instructor Fees	-	4,000	4,000
429.900	Other Contractual	15,958	25,500	25,500
Other Contractual Totals		18,987	36,500	36,500
Office Supplies				
430.100	Office Supplies	2,184	8,000	8,000
Office Supplies Totals		2,184	8,000	8,000
Misc Supplies				
433.100	Personnel Supplies	393	1,200	1,200
433.300	Books/Subscriptions	4,118	15,500	15,500
433.900	Other Supplies	-	300	300
Misc Supplies Totals		4,512	17,000	17,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	925	4,000	4,000
434.100	Other Equip under \$25,000	-	200	200
434.300	Furniture Under \$25,000	1,013	2,000	2,000
Equipment Under \$5,000 Totals		1,938	6,200	6,200
Division 111 - Law Totals		\$1,343,786	\$2,157,072	\$2,272,537

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 115 - Human Resources				
Salaries & Wages				
411.100	Permanent Wages	\$547,919	\$596,887	\$636,208
411.200	Temp Wages & Adjmts	1,073	20,060	24,500
411.300	Overtime Wages	20	500	1,000
Salaries & Wages Totals		549,012	617,447	661,708
Benefits				
412.100	Insurance Contrib	146,419	159,000	180,000
412.190	Life Insurance	805	858	858
412.200	Unemployment Contrib	3,294	3,705	3,970
412.300	Medicare	7,670	8,953	9,595
412.400	Retirement Contrib. - DB Plan	61,678	148,092	170,517
412.410	PERS Tier IV - DC Plan	65,662	-	-
412.411	PERS Tier IV - Health Plan	3,994	-	-
412.412	PERS Tier IV - HRA	8,600	-	-
412.413	PERS Tier IV - OD&D	1,093	-	-
412.600	Workers Compensation	5,505	1,815	2,038
412.700	Sbs Contribution	33,023	37,849	40,563
Benefits Totals		337,742	360,272	407,541
Expenses Within Borough				
413.100	Mileage - Within Borough	-	300	300
413.200	Expense Reimb-Within Boro	-	500	500
Expenses Within Borough Totals		-	800	800
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	500	500
414.200	Exp Reimb- Outside Boro	-	4,000	4,000
414.400	Travel Tickets	-	2,000	2,000
Expenses Outside Of Boro Totals		-	6,500	6,500
Communications				
421.200	Postage	666	-	-
Communications Totals		666	-	-
Printing				
423.000	Printing	-	350	350
Printing Totals		-	350	350
Professional Charges				
426.300	Dues & Fees	1,337	3,000	3,000
426.900	Other Professional Chgs	11,099	10,300	12,000
Professional Charges Totals		12,436	13,300	15,000
Maintenance Services				
428.300	Equipment Maint Services	-	500	500
Maintenance Services Totals		-	500	500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 115 - Human Resources				
Other Contractual				
429.200	Training Reimb/Conf Fees	-	3,000	3,000
429.210	Training/Instructor Fees	6,230	7,500	10,000
Other Contractual Totals		6,230	10,500	13,000
Office Supplies				
430.100	Office Supplies	5,056	6,000	6,000
Office Supplies Totals		5,056	6,000	6,000
Misc Supplies				
433.100	Personnel Supplies	1,061	1,500	1,500
433.300	Books/Subscriptions	228	500	500
433.500	Training Supplies	154	1,000	1,000
433.900	Other Supplies	1,969	4,000	2,000
Misc Supplies Totals		3,412	7,000	5,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	2,200	-
434.100	Other Equip under \$25,000	-	1,000	1,000
434.300	Furniture Under \$25,000	-	1,000	1,000
Equipment Under \$5,000 Totals		-	4,200	2,000
Division 115 - Human Resources Totals		\$914,553	\$1,026,869	\$1,118,399

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 128 - Purchasing				
Salaries & Wages				
411.100	Permanent Wages	\$515,998	\$552,282	\$610,596
411.200	Temp Wages & Adjmts	3,237	10,000	-
411.300	Overtime Wages	428	-	-
Salaries & Wages Totals		519,664	562,282	610,596
Benefits				
412.100	Insurance Contrib	175,329	185,500	210,000
412.190	Life Insurance	964	1,001	1,001
412.200	Unemployment Contrib	3,118	3,314	3,664
412.300	Medicare	7,284	8,008	8,854
412.400	Retirement Contrib. - DB Plan	47,143	136,911	163,395
412.410	PERS Tier IV - DC Plan	63,775	-	-
412.411	PERS Tier IV - Health Plan	4,145	-	-
412.412	PERS Tier IV - HRA	13,490	-	-
412.413	PERS Tier IV - OD&D	1,134	-	-
412.600	Workers Compensation	2,314	1,624	1,881
412.700	Sbs Contribution	31,856	33,855	37,430
Benefits Totals		350,551	370,213	426,225
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	27	4,000	4,000
414.300	Expense Allow- O/S Boro	-	3,000	3,000
414.400	Travel Tickets	-	2,000	2,000
Expenses Outside Of Boro Totals		27	9,000	9,000
Communications				
421.200	Postage	1,082	-	-
Communications Totals		1,082	-	-
Advertising				
422.000	Advertising	-	5,000	5,000
Advertising Totals		-	5,000	5,000
Printing				
423.000	Printing	733	1,200	1,200
Printing Totals		733	1,200	1,200
Utilities-Building Oprtns				
424.500	Garbage Pickups	41	800	820
Utilities-Building Oprtns Totals		41	800	820
Professional Charges				
426.300	Dues & Fees	516	2,300	1,000
426.600	Computer Software/Online Services	17,634	20,000	20,000
426.900	Other Professional Chgs	-	3,590	5,000
Professional Charges Totals		18,150	25,890	26,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 128 - Purchasing				
Maintenance Services				
428.300	Equipment Maint Services	-	500	500
Maintenance Services Totals		-	500	500
Other Contractual				
429.200	Training Reimb/Conf Fees	-	3,617	2,500
429.900	Other Contractual	-	3,993	5,000
Other Contractual Totals		-	7,610	7,500
Office Supplies				
430.100	Office Supplies	1,264	3,000	3,000
Office Supplies Totals		1,264	3,000	3,000
Maintenance Supplies				
431.300	Equipment Maint Supplies	253	896	1,000
Maintenance Supplies Totals		253	896	1,000
Misc Supplies				
433.100	Personnel Supplies	618	1,700	1,200
433.110	Clothing	-	150	150
433.120	Tools	-	250	250
433.200	Medical Supplies	-	150	150
433.300	Books/Subscriptions	248	1,000	1,000
433.500	Training Supplies	-	400	400
433.900	Other Supplies	381	500	500
Misc Supplies Totals		1,248	4,150	3,650
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	1,500	1,500
434.100	Other Equip under \$25,000	599	1,604	1,500
434.300	Furniture Under \$25,000	2,135	2,500	2,500
Equipment Under \$5,000 Totals		2,734	5,604	5,500
Division 128 - Purchasing Totals		\$895,746	\$996,145	\$1,099,991

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 604 - Labor Relations Board				
Expenses Within Borough				
413.100	Mileage - Within Borough	\$-	\$250	\$250
413.200	Expense Reimb-Within Boro	-	300	300
Expenses Within Borough Totals		-	550	550
Professional Charges				
426.200	Legal	-	5,000	5,000
Professional Charges Totals		-	5,000	5,000
Division 604 - Labor Relations Board Totals		\$-	\$5,550	\$5,550

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 609 - Board Of Adjmt. & Appeals				
Expenses Within Borough				
413.100	Mileage - Within Borough	\$-	\$200	\$200
413.200	Expense Reimb-Within Boro	-	200	200
413.500	Meeting Comp - W/I Boro	300	5,000	5,000
Expenses Within Borough Totals		300	5,400	5,400
Printing				
423.000	Printing	-	100	100
Printing Totals		-	100	100
Professional Charges				
426.200	Legal	-	1,500	1,500
Professional Charges Totals		-	1,500	1,500
Other Contractual				
429.900	Other Contractual	-	800	800
Other Contractual Totals		-	800	800
Office Supplies				
430.100	Office Supplies	-	100	100
Office Supplies Totals		-	100	100
Misc Supplies				
433.900	Other Supplies	232	500	500
Misc Supplies Totals		232	500	500
Division 609 - Board Of Adjmt. & Appeals Totals		\$532	\$8,400	\$8,400

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 100 - Assembly Division 612 - Office of Administrative Hearing				
Expenses Within Borough				
413.100	Mileage - Within Borough	\$-	\$200	\$200
413.200	Expense Reimb-Within Boro	-	200	200
Expenses Within Borough Totals		-	400	400
Professional Charges				
426.200	Legal	12,600	33,000	33,000
Professional Charges Totals		12,600	33,000	33,000
Other Contractual				
429.900	Other Contractual	-	1,500	1,500
Other Contractual Totals		-	1,500	1,500
Division 612 - Office of Administrative Hearing Totals		12,600	34,900	34,900
Department 100 - Assembly Total		\$6,453,986	\$8,262,911	\$8,787,258

**Financial Management Budget Listing
Expense**

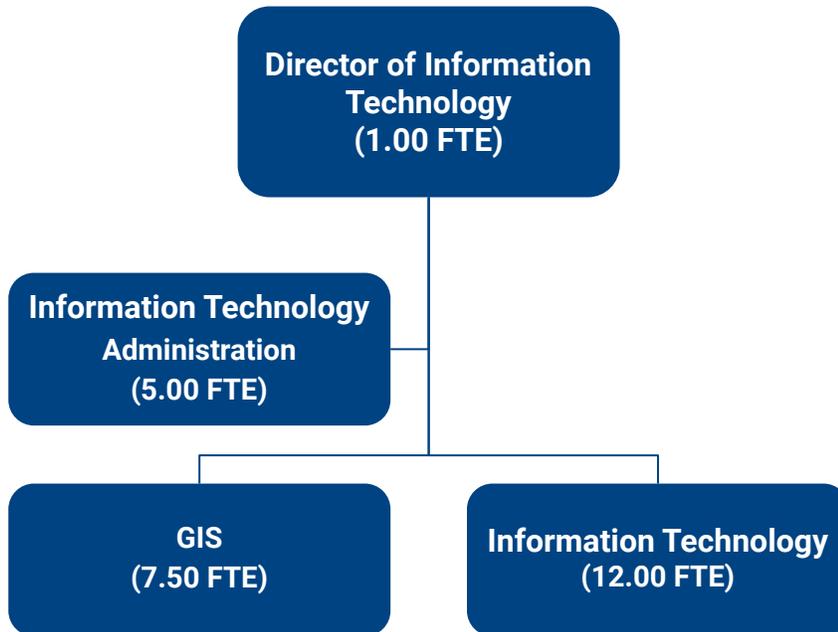
Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 110 - Mayor Division 104 - Mayor				
Salaries & Wages				
411.100	Permanent Wages	\$65,250	\$65,000	\$65,000
Salaries & Wages Totals		65,250	65,000	65,000
Benefits				
412.100	Insurance Contrib	25,046	26,500	30,000
412.190	Life Insurance	138	143	143
412.200	Unemployment Contrib	-	390	390
412.300	Medicare	907	943	943
412.400	Retirement Contrib. - DB Plan	22,243	16,114	17,394
412.600	Workers Compensation	291	191	200
412.700	Sbs Contribution	4,000	3,985	3,985
Benefits Totals		52,624	48,266	53,055
Expenses Within Borough				
413.100	Mileage - Within Borough	2,060	3,500	5,500
413.200	Expense Reimb-Within Boro	66	500	500
413.900	Other Exp - Within Boro	763	1,000	1,000
Expenses Within Borough Totals		2,889	5,000	7,000
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	130	500	500
414.200	Exp Reimb- Outside Boro	2,910	1,800	1,800
414.400	Travel Tickets	504	2,000	3,000
Expenses Outside Of Boro Totals		3,544	4,300	5,300
Communications				
421.200	Postage	210	-	-
Communications Totals		210	-	-
Professional Charges				
426.300	Dues & Fees	475	1,000	1,000
426.900	Other Professional Chgs	280	500	500
Professional Charges Totals		755	1,500	1,500
Other Contractual				
429.200	Training Reimb/Conf Fees	50	1,000	1,000
429.210	Training/Instructor Fees	-	800	800
429.900	Other Contractual	245	400	400
Other Contractual Totals		295	2,200	2,200
Office Supplies				
430.100	Office Supplies	220	300	300
Office Supplies Totals		220	300	300

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 110 - Mayor Division 104 - Mayor				
Misc Supplies				
433.100	Personnel Supplies	499	725	725
433.110	Clothing	-	500	500
433.900	Other Supplies	92	5,450	2,450
Misc Supplies Totals		591	6,675	3,675
Division 104 - Mayor Totals		126,377	133,241	138,030
Department 110 - Mayor Totals		\$126,377	\$133,241	\$138,030

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

- Migration to SharePoint Online
- Implement new ticketing system TeamDynamix
- Govern move to entAT (Tyler)
- All permits online EPL (Tyler)
- Ongoing eCommerce improvements
- Ongoing imagery: Aerial
- Develop/improve hub sites and dashboards
- Migrate to new Web CMS and offsite hosted web presence & .GOV migration
- Parcel viewer rebuild
- GIS System upgrade
- 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
- Problem reporter improvements
- Parks & Recreation Software implementation
- Public Waterbody Access and Trails Viewer
- Community Development Hubsite
- PH1 wireless and router infrastructure capital improvements
- Implementation of an Enterprise Advanced Scheduling software
- Online Solid Waste coupons
- Deploying a new Winter and Summer Roads maintenance “Situational Awareness” viewer

Accomplishments

- Implemented Vimeo
- Migration to Veeam
- Migration to Palo Alto Firewall
- Migration to a new Timekeeping System
- Implemented new video management system
- Tyler Payments for eCommerce
- Utility Billing and SRT to Tyler Technologies
- Migration to PAAS for New World
- Worked closely with Public Works on new Road Contracts – Priority Roads
- Digitized of all un-approved construction roads
- EOC/COP: improvements, operationalize
- Ongoing imagery: Aerial and Oblique
- Develop/improve hub sites, dashboards, customer surveys/feedback and transparency
- Exchange email to cloud
- Enhanced cyber security & annual cybersecurity policy review and updates
- DES Fleet moved to Cartegraph
- Solid Waste & Port Hubsites
- Animal Care Software update to PetPoint
- 118 workstation replacements

- Cybersecurity Resiliency Review with CISA
- Cloud Access Security Broker (CASB) Implementation Review
- QRadar Security Information and Event Management (SIEM) tuning
- Pressure and Gap Analysis for Cybersecurity Program
- Re-Bid and Awarded new contracts for Communication for MetroNet & Public WiFi
- Awarded \$97,000 via the State and Local Government Cybersecurity Program (SLGCP) Grant
- First Phase of business continuity resiliency program implemented

Information Technology Performance Measures

Measure		FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Input	Total Service Desk Tickets Created	9,500	9,500	9,500	6,713	8,500	10,000
	GIS Tickets	335	335	335	587	600	650
	Mobile Devices (iPhone, iPad) Costs	\$135,500	\$135,500	\$135,500	\$289,214	\$150,600	\$150,600
	MTA Phones Costs	\$84,000	\$84,000	\$84,000	\$178,080	\$180,000	\$183,000
	Communications Network Costs	\$95,000	\$95,000	\$95,000	\$429,152	\$435,000	\$440,000
	Software Costs	\$1,271,808	\$1,271,808	\$1,271,808	\$1,715,555	\$2,707,224	\$2,700,000
	Infrastructure Costs	\$25,000	\$25,000	\$25,000	\$225,000	\$200,000	\$237,000
	Number of Days with Created Ticket	292	292	292	292	292	292
Average New Tickets Per Day	32.53	32.53	32.53	32.00	26.00	20.00	
Output	Life Cycle Replacement - Workstatio	103	103	103	152	138	170
	Number of Mobile Phones	230	230	230	241	251	215
	Number of Mobile Devices	375	375	375	428	457	430
	Number of Physical Servers	21	21	21	23	23	25
	Number of Virtual Servers	160	160	160	128	120	120
	Number of Network Devices	225	225	225	211	265	265
	Web Map Apps (Public)				106	115	120
Web Maps (Public)				212	220	240	
ArcGIS Survey123 (Public)				48	55	60	
Hub Sites (Public)				38	45	35	
Future Services (Public)				243	260	270	
ESRI Dashboards (Public)				47	50	55	
Cybersecurity Maturity Rating				2.70	3.30	3.50	
Phish Prone Percentage				5.10%	4.00%	3.50%	
GIS Apps and Maps Usage							
Parcel Viewer Usage				12,500/day	12,500/day	12,500/day	
Open Data Site	124/day	124/day	124/day	424/day	400/day	400/day	

FY2025 Information Technology Approved Expenditures by Division

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
116	Geographic Info Systems	\$1,009,719	\$1,199,699	\$1,384,061	15.37%
117	IT Administration	988,761	810,632	408,663	-49.59%
118	Cyber App Operations	-	-	1,215,176	
121	Office of Information Technology	1,377,581	1,853,206	1,247,293	-32.70%
122	Maintenance & Licensing	2,706,867	3,082,554	3,964,713	28.62%
Department Total		\$6,082,929	\$6,946,091	\$8,219,906	18.34%

FY2025 Information Technology Approved Expenditures by Type

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
411	Salaries & Wages	\$2,080,152	\$2,324,159	\$2,544,642	9.49%
412	Benefits	1,142,190	1,428,988	1,618,331	13.25%
413	Expenses Within Borough	461	889	600	-32.51%
414	Expenses Outside Of Boro	18,237	6,943	11,526	66.01%
421	Communications	376,671	466,301	499,817	7.19%
422	Advertising	999	-	750	
423	Printing	-	2,606	5,000	91.86%
426	Professional Charges	1,451,454	1,817,330	2,710,144	49.13%
428	Maintenance Services	56,425	71,809	101,846	41.83%
429	Other Contractual	662,232	572,987	618,700	7.98%
430	Office Supplies	6,569	7,100	7,300	2.82%
433	Misc Supplies	9,086	10,506	9,950	-5.29%
434	Equipment Under \$25,000	278,453	203,560	91,300	-55.15%
451	Equipment Over \$25,000	-	32,913	-	-100.00%
Department Total		\$6,082,929	\$6,946,091	\$8,219,906	18.34%

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 115 - Information Technology Division 116 - Geographic Info Systems				
Salaries & Wages				
411.100	Permanent Wages	\$506,666	\$632,800	\$737,049
411.200	Temp Wages & Adjmts	75,419	50,000	63,600
411.300	Overtime Wages	2,892	10,000	5,000
Salaries & Wages Totals		584,977	692,800	805,649
Benefits				
412.100	Insurance Contrib	146,489	198,750	249,000
412.190	Life Insurance	805	1,073	1,187
412.200	Unemployment Contrib	3,510	4,550	4,834
412.300	Medicare	8,234	10,997	11,682
412.400	Retirement Contrib. - DB Plan	30,627	166,270	198,572
412.410	PERS Tier IV - DC Plan	74,009	-	-
412.411	PERS Tier IV - Health Plan	4,599	-	-
412.412	PERS Tier IV - HRA	11,319	-	-
412.413	PERS Tier IV - OD&D	1,259	-	-
412.600	Workers Compensation	2,609	3,231	2,481
412.700	Sbs Contribution	35,859	46,489	49,386
Benefits Totals		319,319	431,360	517,142
Postage				
421.200	Postage	83	-	-
Postage Totals		83	-	-
Printing				
423.000	Printing	-	2,606	5,000
Printing Totals		-	2,606	5,000
Professional Charges				
426.300	Dues & Fees	1,532	2,020	2,020
426.600	Computer Software/Online Services	300	-	-
Professional Charges Totals		1,832	2,020	2,020
Maintenance Services				
428.300	Equipment Maint Services	2,205	2,350	2,850
Maintenance Services Totals		2,205	2,350	2,850
Other Contractual				
429.200	Training Reimb/Conf Fees	-	2,394	-
429.900	Other Contractual	91,288	37,000	40,000
Other Contractual Totals		91,288	39,394	40,000
Office Supplies				
430.100	Office Supplies	4,157	4,300	4,300
Office Supplies Totals		4,157	4,300	4,300
Misc Supplies				
433.100	Personnel Supplies	280	900	900

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 115 - Information Technology Division 116 - Geographic Info Systems				
433.300	Books/Subscriptions	314	400	400
Misc Supplies Totals		594	1,300	1,300
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	5,263	3,800	3,800
434.300	Furniture Under \$25,000	-	19,769	2,000
Equipment Under \$5,000 Totals		5,263	23,569	5,800
Division 116 - Geographic Info Systems Totals		\$1,009,719	\$1,199,699	\$1,384,061

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 115 - Information Technology Division 117 - IT Administration				
Salaries & Wages				
411.100	Permanent Wages	\$603,700	\$483,091	\$238,876
411.200	Temp Wages & Adjmts	9,360	-	-
411.300	Overtime Wages	1,120	1,500	500
Salaries & Wages Totals		614,180	484,591	239,376
Benefits				
412.100	Insurance Contrib	139,800	132,500	60,000
412.190	Life Insurance	759	715	286
412.200	Unemployment Contrib	3,677	2,967	1,439
412.300	Medicare	8,649	7,170	3,478
412.400	Retirement Contrib. - DB Plan	69,685	122,574	64,191
412.410	PERS Tier IV - DC Plan	56,647	-	-
412.411	PERS Tier IV - Health Plan	3,887	-	-
412.412	PERS Tier IV - HRA	8,334	-	-
412.413	PERS Tier IV - OD&D	1,062	-	-
412.600	Workers Compensation	2,530	1,454	739
412.700	Sbs Contribution	37,565	30,310	14,704
Benefits Totals		332,594	297,690	144,837
Expenses Within Borough				
413.100	Mileage - Within Borough	461	89	200
413.200	Expense Reimb-Within Boro	-	800	400
Expenses Within Borough Totals		461	889	600
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	159	750	550
414.200	Exp Reimb- Outside Boro	-	450	-
414.900	Other Exp-Outside Boro	11	-	-
Expenses Outside Of Boro Totals		171	1,200	550
Communications				
421.200	Postage	1	-	-
Communications Totals		1	-	-
Advertising				
422.000	Advertising	999	-	750
Advertising Totals		999	-	750
Professional Charges				
426.600	Computer Software/Online Services	1,355	-	-
Professional Charges Totals		1,355	-	-
Other Contractual				
429.200	Training Reimb/Conf Fees	11,975	12,000	14,000
429.900	Other Contractual	15,975	400	400
Other Contractual Totals		27,950	12,400	14,400

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 115 - Information Technology Division 117 - IT Administration				
Office Supplies				
430.100	Office Supplies	2,412	2,800	3,000
Office Supplies Totals		2,412	2,800	3,000
Misc Supplies				
433.100	Personnel Supplies	2,182	2,706	2,150
Misc Supplies Totals		2,182	2,706	2,150
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	74	-	-
434.300	Furniture Under \$25,000	6,382	8,356	3,000
Equipment Under \$5,000 Totals		6,456	8,356	3,000
Division 117 - IT Administration Totals		\$988,761	\$810,632	\$408,663

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 115 - Information Technology Division 118 - Cyber App Operations				
Salaries & Wages				
411.100	Permanent Wages	\$-	\$-	\$735,044
411.300	Overtime Wages	-	-	1,000
Salaries & Wages Totals		-	-	736,044
Benefits				
412.100	Insurance Contrib	-	-	219,000
412.190	Life Insurance	-	-	1,044
412.200	Unemployment Contrib	-	-	4,410
412.300	Medicare	-	-	10,658
412.400	Retirement Contrib. - DB Plan	-	-	196,698
412.600	Workers Compensation	-	-	2,264
412.700	Sbs Contribution	-	-	45,058
Benefits Totals		-	-	479,132
Division 118 - Cyber App Totals		\$-	\$-	\$1,215,176

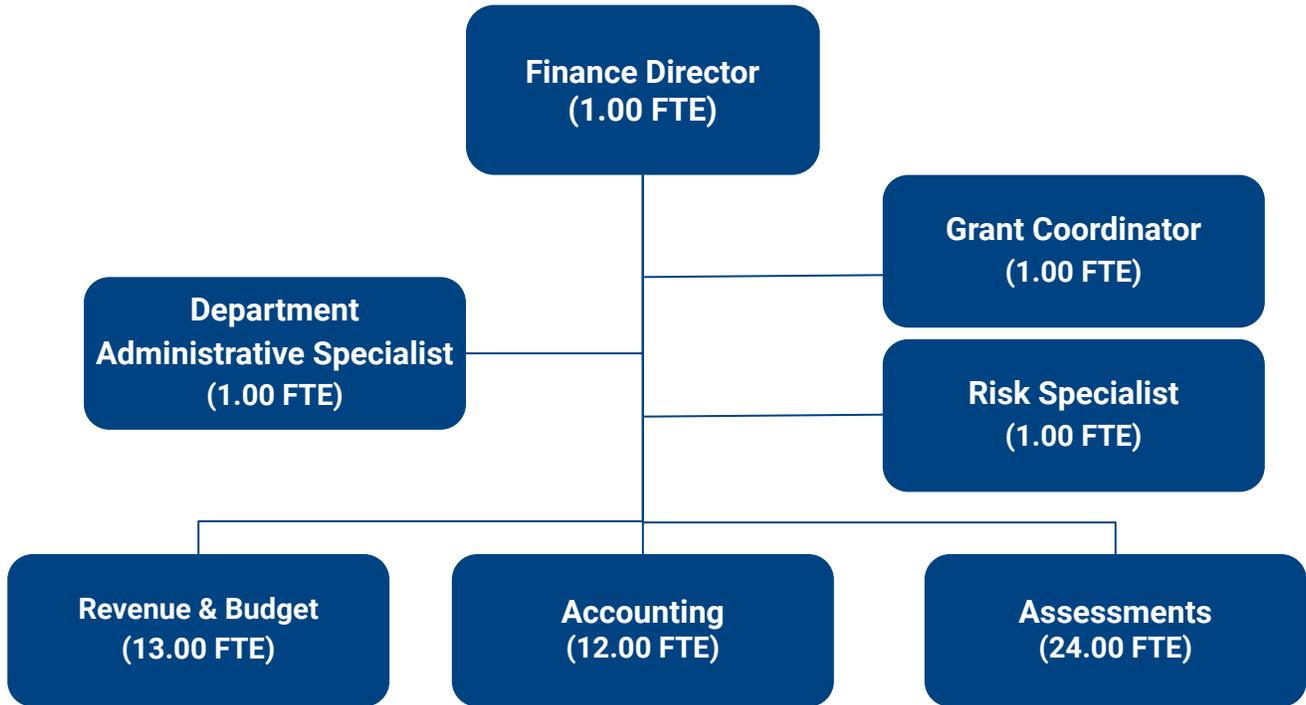
**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 115 - Information Technology Division 121 - Office Of Information Technology				
Salaries & Wages				
411.100	Permanent Wages	\$799,825	\$1,088,658	\$699,273
411.200	Temp Wages & Adjmts	68,872	48,110	57,300
411.300	Overtime Wages	12,297	10,000	7,000
Salaries & Wages Totals		880,994	1,146,768	763,573
Benefits				
412.100	Insurance Contrib	221,350	318,000	222,000
412.190	Life Insurance	1,209	1,716	1,058
412.200	Unemployment Contrib	5,295	7,074	4,587
412.300	Medicare	12,532	17,095	11,086
412.400	Retirement Contrib. - DB Plan	38,563	280,344	189,266
412.410	PERS Tier IV - DC Plan	125,985	-	-
412.411	PERS Tier IV - Health Plan	7,598	-	-
412.412	PERS Tier IV - HRA	17,672	-	-
412.413	PERS Tier IV - OD&D	2,080	-	-
412.600	Workers Compensation	3,896	3,437	2,355
412.700	Sbs Contribution	54,096	72,272	46,868
Benefits Totals		490,277	699,938	477,220
Professional Charges Totals		-	-	-
Misc Supplies				
433.300	Books/Subscriptions	352	-	-
433.900	Other Supplies	5,959	6,500	6,500
Misc Supplies Totals		6,311	6,500	6,500
Division 121 - Office of Information Technology Totals		\$1,377,581	\$1,853,206	\$1,247,293

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 115 - Information Technology Division 122 - Maintenance & Licensing				
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	\$10,922	\$5,098	\$7,576
414.400	Travel Tickets	7,144	645	3,400
Expenses Outside Of Boro Totals		18,066	5,743	10,976
Communications				
421.100	Communication Network Services	376,587	466,301	499,817
Communications Totals		376,587	466,301	499,817
Professional Charges				
426.300	Dues & Fees	401	900	900
426.600	Computer Software/Online Services	1,447,865	1,814,410	2,707,224
Professional Charges Totals		1,448,267	1,815,310	2,708,124
Maintenance Services				
428.300	Equipment Maint Services	54,220	69,459	98,996
Maintenance Services Totals		54,220	69,459	98,996
Other Contractual				
429.200	Training Reimb/Conf Fees	37,176	27,940	20,000
429.210	Training/Instructor Fees	11,956	(645)	-
429.900	Other Contractual	493,862	493,898	544,300
Other Contractual Totals		542,994	521,193	564,300
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	266,635	171,635	82,500
434.100	Other Equip under \$25,000	99	-	-
Equipment Under \$5,000 Totals		266,734	171,635	82,500
Equipment Over \$5000				
451.100	Equipment over \$25,000	-	32,913	-
Equipment Over \$5000 Totals		-	32,913	-
Division 122 - Maintenance & Licensing Totals		2,706,867	3,082,554	3,964,713
Department 115 - Information Technology Totals		\$6,082,929	\$6,946,091	\$8,219,906

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-areawide 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
- Successful annual review by State Assessors Office
- 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

Finance Performance Measures

Measure	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Assessment notices mailed	74,083	74,882	75,623	76,347	76,500	77,000
New structures added to tax roll	830	840	781	800	900	900
Value added to tax rolls (\$ in thousands)	\$245,398	\$193,777	\$203,214	\$183,726	\$183,726	\$183,726

Outcome	GFOA Certificate of Achievement for Excellence in Financial Accounting	Yes	Yes	Yes	Yes	Yes	Yes
	GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes	Yes
	GFOA PAFR Award	Yes	Yes	Yes	Yes	Yes	Yes

FY2025 Finance Approved Expenditures by Division

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
113	Common Contractual	\$1,506,960	\$1,804,162	\$2,219,854	23.04%
119	Revenue & Budget	1,621,280	1,741,209	1,819,724	4.51%
120	Admin-Finance	661,500	840,552	889,506	5.82%
125	Accounting	1,467,474	1,534,961	1,669,439	8.76%
140	Assessment	2,670,559	3,179,147	3,576,734	12.51%
Department Total		\$7,927,773	\$9,100,031	\$10,175,257	11.82%

FY2025 Finance Approved Expenditures by Type

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
411	Salaries & Wages	\$3,501,745	\$4,061,751	\$4,429,916	9.06%
412	Benefits	2,467,280	2,783,574	3,168,382	13.82%
413	Expenses Within Borough	4,267	8,150	5,650	-30.67%
414	Expenses Outside Of Boro	10,351	13,441	12,400	-7.74%
421	Communications	167,236	200,975	170,000	-15.41%
422	Advertising	114,761	137,500	138,500	0.73%
423	Printing	39,527	39,600	40,000	1.01%
424	Utilities-Building Oprtns	269,202	331,200	337,173	1.80%
425	Rental/Lease	40,505	95,640	101,200	5.81%
426	Professional Charges	350,376	402,562	597,605	48.45%
427	Insurance & Bond	591,846	610,959	815,531	33.48%
428	Maintenance Services	77,696	99,500	76,800	-22.81%
429	Other Contractual	173,992	204,599	194,000	-5.18%
430	Office Supplies	27,674	37,400	33,500	-10.43%
431	Maintenance Supplies	531	9,368	2,000	-78.65%
432	Fuel/Oil-Vehicle Use	-	100	-	-100.00%
433	Misc Supplies	17,656	32,545	24,100	-25.95%
434	Equipment Under \$25,000	73,129	31,167	28,500	-8.56%
Department Total		\$7,927,773	\$9,100,031	\$10,175,257	11.82%

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 113 - Common Contractual				
Communications				
421.100	Communication Network Services	24,135	-	-
421.200	Postage	26,632	184,003	170,000
Communications Totals		50,767	184,003	170,000
Advertising				
422.000	Advertising	104,118	115,000	117,000
Advertising Totals		104,118	115,000	117,000
Utilities-Building Oprtns				
424.100	Electricity	183,227	225,000	230,625
424.200	Water & Sewer	13,701	18,000	18,450
424.300	Natural Gas	54,816	67,000	66,625
424.500	Garbage Pickups	12,933	16,250	16,400
424.550	Recycling Pickups	4,525	4,900	5,023
Utilities-Building Oprtns Totals		269,202	331,150	337,123
Rental/Lease				
425.300	Equipment Rental	34,074	86,000	91,000
Rental/Lease Totals		34,074	86,000	91,000
Professional Charges				
426.100	Auditing & Accounting	175,700	175,000	175,000
426.200	Legal	518	5,035	25,000
426.300	Dues & Fees	325	3,500	3,500
426.600	Computer Software/Online Services	71,250	50,000	65,000
426.700	Occupational Health	22,280	35,000	35,000
426.900	Other Professional Chgs	6,639	10,000	210,000
Professional Charges Totals		276,712	278,535	513,500
Insurance & Bond				
427.100	Property Insurance	204,374	235,383	316,034
427.300	Crime Insurance	9,699	10,184	13,767
427.500	Liability Insurance	231,210	265,892	352,230
427.520	Professional Liab Insur	3,070	4,000	5,000
427.600	Insurance Consulting Fee	78,500	78,500	78,500
427.700	Risk Management Training	-	7,000	-
427.900	Insurance Deductible	64,993	10,000	50,000
Insurance & Bond Totals		591,846	610,959	815,531
Maintenance Services				
428.200	Grounds Maint Services	7,620	-	-
428.300	Equipment Maint Services	68,282	90,000	70,000
Maintenance Services Totals		75,902	90,000	70,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 113 - Common Contractual				
Other Contractual				
429.210	Training/Instructor Fees	-	1,000	1,000
429.900	Other Contractual	77,765	80,000	80,000
Other Contractual Totals		77,765	81,000	81,000
Office Supplies				
430.100	Office Supplies	150	1,400	1,000
430.200	Copier/Fax Supplies	14,856	15,000	15,000
Office Supplies Totals		15,006	16,400	16,000
Misc Supplies				
433.100	Personnel Supplies	3,190	5,000	6,000
433.200	Medical Supplies	218	1,000	1,000
433.300	Books/Subscriptions	716	500	500
433.500	Training Supplies	594	-	-
433.900	Other Supplies	2,163	4,615	1,200
Misc Supplies Totals		6,881	11,115	8,700
Division 113 - Common Contractual Totals		\$1,502,272	\$1,804,162	\$2,219,854

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 119 - Revenue & Budget				
Salaries & Wages				
411.100	Permanent Wages	\$832,275	\$926,108	\$961,643
411.200	Temp Wages & Adjmts	37,212	-	-
411.300	Overtime Wages	3,446	6,500	4,000
Salaries & Wages Totals		872,932	932,608	965,643
Benefits				
412.100	Insurance Contrib	319,042	344,500	390,000
412.190	Life Insurance	1,754	1,859	1,859
412.200	Unemployment Contrib	5,237	5,416	5,800
412.300	Medicare	12,192	13,088	14,016
412.400	Retirement Contrib. - DB Plan	41,673	223,757	258,674
412.410	PERS Tier IV - DC Plan	120,854	-	-
412.411	PERS Tier IV - Health Plan	7,821	-	-
412.412	PERS Tier IV - HRA	24,647	-	-
412.413	PERS Tier IV - OD&D	2,140	-	-
412.600	Workers Compensation	3,889	2,654	2,977
412.700	Sbs Contribution	53,511	55,330	59,255
Benefits Totals		592,761	646,604	732,581
Expenses Within Borough				
413.200	Expense Reimb-Within Boro	144	150	150
Expenses Within Borough Totals		144	150	150
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	100	100
Expenses Outside Of Boro Totals		-	100	100
Communications				
421.200	Postage	74,695	16,972	-
Communications Totals		74,695	16,972	-
Advertising				
422.000	Advertising	3,072	3,500	3,500
422.010	Foreclosure Advertising	7,571	18,000	18,000
Advertising Totals		10,643	21,500	21,500
Printing				
423.000	Printing	22,476	24,000	24,000
Printing Totals		22,476	24,000	24,000
Utilities-Building Oprtns				
424.500	Garbage Pickups	-	50	50
Utilities-Building Oprtns Totals		-	50	50

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 119 - Revenue & Budget				
Rental/Lease				
425.300	Equipment Rental	832	3,440	4,000
Rental/Lease Totals		832	3,440	4,000
Professional Charges				
426.300	Dues & Fees	581	1,500	1,500
426.500	Recording Fees	3,625	6,000	6,000
426.600	Computer Software/Online Services	9,034	-	-
426.900	Other Professional Chgs	16,440	50,000	30,000
Professional Charges Totals		29,680	57,500	37,500
Maintenance Services				
428.300	Equipment Maint Services	671	3,300	3,300
Maintenance Services Totals		671	3,300	3,300
Other Contractual				
429.900	Other Contractual	1,335	10,140	11,000
Other Contractual Totals		1,335	10,140	11,000
Office Supplies				
430.100	Office Supplies	4,594	8,000	6,500
Office Supplies Totals		4,594	8,000	6,500
Maintenance Supplies				
431.200	Building Maint Supplies	-	3,568	-
431.300	Equipment Maint Supplies	-	500	500
Maintenance Supplies Totals		-	4,068	500
Misc Supplies				
433.100	Personnel Supplies	245	1,200	800
433.300	Books/Subscriptions	384	250	400
433.900	Other Supplies	1,039	1,160	700
Misc Supplies Totals		1,667	2,610	1,900
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	4,709	2,060	2,500
434.100	Other Equip under \$25,000	503	1,500	1,500
434.300	Furniture Under \$25,000	3,637	6,607	7,000
Equipment Under \$5,000 Totals		8,849	10,167	11,000
Division 119 - Revenue & Budget Totals		\$1,621,280	\$1,741,209	\$1,819,724

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 120 - Admin Finance				
Salaries & Wages				
411.100	Permanent Wages	\$318,654	\$400,984	\$424,874
411.200	Temp Wages & Adjmts	-	22,360	47,900
411.300	Overtime Wages	1,061	1,000	1,500
Salaries & Wages Totals		319,715	424,344	474,274
Benefits				
412.100	Insurance Contrib	75,131	106,000	120,000
412.190	Life Insurance	413	572	572
412.200	Unemployment Contrib	1,918	2,546	2,846
412.300	Medicare	4,478	6,153	6,877
412.400	Retirement Contrib. - DB Plan	108,988	99,652	114,098
412.600	Workers Compensation	1,425	1,248	1,461
412.700	Sbs Contribution	19,599	26,012	29,073
Benefits Totals		211,952	242,183	274,927
Expenses Within Borough				
413.100	Mileage - Within Borough	-	100	100
413.200	Expense Reimb-Within Boro	59	100	100
413.900	Other Exp - Within Boro	49	-	-
Expenses Within Borough Totals		108	200	200
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	108	100	100
414.200	Exp Reimb- Outside Boro	6,467	8,041	7,000
414.400	Travel Tickets	3,683	5,000	5,000
414.900	Other Exp-Outside Boro	15	-	-
Expenses Outside Of Boro Totals		10,274	13,141	12,100
Communications				
421.200	Postage	58	-	-
Communications Totals		58	-	-
Advertising				
422.000	Advertising	-	1,000	-
Advertising Totals		-	1,000	-
Printing				
423.000	Printing	41	500	500
Printing Totals		41	500	500
Professional Charges				
426.200	Legal	-	5,825	5
426.300	Dues & Fees	15,357	9,680	10,000
426.350	Credit Card Fees	7,692	10,000	7,000
426.600	Computer Software/Online Services	5,201	10,000	7,000
426.900	Other Professional Chgs	-	4,300	-
Professional Charges Totals		28,249	39,805	24,005

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 120 - Admin Finance				
Other Contractual				
429.200	Training Reimb/Conf Fees	11,416	13,959	10,000
429.210	Training/Instructor Fees	5,577	6,000	6,000
429.900	Other Contractual	72,543	87,000	80,000
Other Contractual Totals		89,535	106,959	96,000
Office Supplies				
430.100	Office Supplies	259	2,000	1,000
Office Supplies Totals		259	2,000	1,000
Fuel/Oil-Vehicle Use				
432.200	Gas	-	100	-
Fuel/Oil-Vehicle Use Totals		-	100	-
Misc Supplies				
433.100	Personnel Supplies	527	1,500	750
433.300	Books/Subscriptions	71	820	250
433.900	Other Supplies	53	1,000	500
Misc Supplies Totals		651	3,320	1,500
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	658	2,000	2,000
434.100	Other Equip under \$25,000	-	2,500	1,500
434.300	Furniture Under \$25,000	-	2,500	1,500
Equipment Under \$5,000 Totals		658	7,000	5,000
Division 120 - Admin-Finance Totals		\$661,500	\$840,552	\$889,506

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 125 - Accounting				
Salaries & Wages				
411.100	Permanent Wages	\$822,072	\$865,194	\$921,418
411.200	Temp Wages & Adjmts	21,452	22,360	23,500
411.300	Overtime Wages	151	1,500	1,500
Salaries & Wages Totals		843,674	889,054	946,418
Benefits				
412.100	Insurance Contrib	287,196	318,000	360,000
412.190	Life Insurance	1,651	1,716	1,716
412.200	Unemployment Contrib	5,062	5,334	5,679
412.300	Medicare	11,819	12,891	13,723
412.400	Retirement Contrib. - DB Plan	25,065	214,853	246,973
412.410	PERS Tier IV - DC Plan	126,592	-	-
412.411	PERS Tier IV - Health Plan	8,160	-	-
412.412	PERS Tier IV - HRA	24,784	-	-
412.413	PERS Tier IV - OD&D	2,233	-	-
412.600	Workers Compensation	3,739	2,614	2,915
412.700	Sbs Contribution	51,717	54,499	58,015
Benefits Totals		548,017	609,907	689,021
Communications				
421.200	Postage	3,054	-	-
Communications Totals		3,054	-	-
Printing				
423.000	Printing	3,245	3,100	3,500
Printing Totals		3,245	3,100	3,500
Professional Charges				
426.300	Dues & Fees	2,229	3,000	3,000
426.900	Other Professional Chgs	4,232	1,600	3,000
Professional Charges Totals		6,461	4,600	6,000
Maintenance Services				
428.300	Equipment Maint Services	225	1,000	1,000
Maintenance Services Totals		225	1,000	1,000
Other Contractual				
429.200	Training Reimb/Conf Fees	112	-	-
429.900	Other Contractual	1,671	2,500	2,000
Other Contractual Totals		1,783	2,500	2,000
Office Supplies				
430.100	Office Supplies	4,714	7,000	6,000
Office Supplies Totals		4,714	7,000	6,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 125 - Accounting				
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	300	500
431.900	Other Maint. Supplies	54	-	-
Maintenance Supplies Totals		54	300	500
Misc Supplies				
433.300	Books/Subscriptions	2,088	3,000	3,000
433.900	Other Supplies	1,331	4,500	2,000
Misc Supplies Totals		3,420	7,500	5,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	16,704	500	2,500
434.100	Other Equip under \$25,000	315	2,500	2,500
434.300	Furniture Under \$25,000	35,708	7,000	5,000
Equipment Under \$5,000 Totals		52,727	10,000	10,000
Division 125 - Accounting Totals		\$1,467,373	\$1,534,961	\$1,669,439

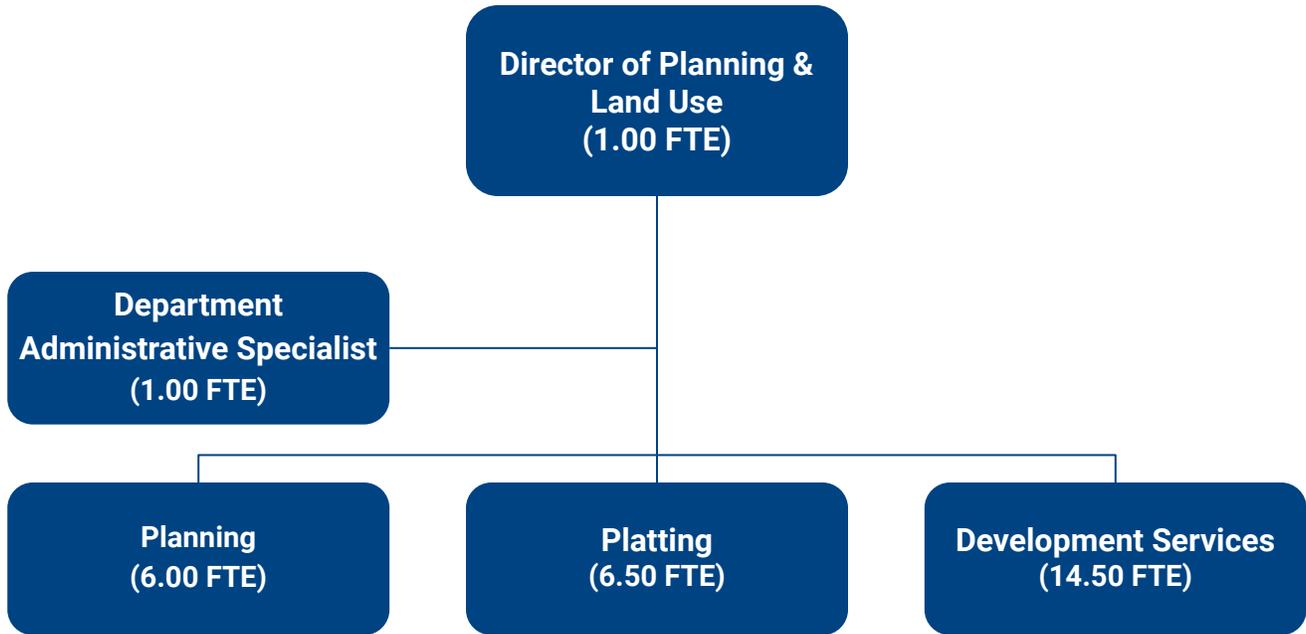
Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 140 - Assessment				
Salaries & Wages				
411.100	Permanent Wages	\$1,420,096	\$1,774,440	\$1,970,581
411.200	Temp Wages & Adjmts	29,827	31,305	63,000
411.300	Overtime Wages	15,502	10,000	10,000
Salaries & Wages Totals		1,465,425	1,815,745	2,043,581
Benefits				
412.100	Insurance Contrib	559,200	636,000	720,000
412.190	Life Insurance	2,696	3,432	3,432
412.200	Unemployment Contrib	8,793	11,221	12,385
412.300	Medicare	20,501	26,853	29,929
412.400	Retirement Contrib. - DB Plan	202,492	451,340	530,003
412.410	PERS Tier IV - DC Plan	143,613	-	-
412.411	PERS Tier IV - Health Plan	9,195	-	-
412.412	PERS Tier IV - HRA	29,617	-	-
412.413	PERS Tier IV - OD&D	2,517	-	-
412.600	Workers Compensation	46,096	42,509	49,576
412.700	Sbs Contribution	89,830	113,525	126,528
Benefits Totals		1,114,550	1,284,880	1,471,853
Expenses Within Borough				
413.100	Mileage - Within Borough	376	300	300
413.200	Expense Reimb-Within Boro	-	3,000	1,000
413.500	Meeting Comp - W/I Boro	3,600	4,500	4,000
Expenses Within Borough Totals		3,976	7,800	5,300
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	100	100
414.200	Exp Reimb- Outside Boro	15	100	100
Expenses Outside Of Boro Totals		15	200	200
Communications				
421.200	Postage	38,661	-	-
Communications Totals		38,661	-	-
Printing				
423.000	Printing	9,077	12,000	12,000
Printing Totals		9,077	12,000	12,000
Rental/Lease				
425.200	Building Rental	660	700	700
425.300	Equipment Rental	4,939	5,500	5,500
Rental/Lease Totals		5,599	6,200	6,200
Professional Charges				
426.300	Dues & Fees	1,605	1,600	1,600
426.900	Other Professional Chgs	7,669	20,522	15,000
Professional Charges Totals		9,274	22,122	16,600
Maintenance Services				
428.300	Equipment Maint Services	898	4,700	2,500
428.400	Vehicle Maint Services	-	500	-
Maintenance Services Totals		898	5,200	2,500
Other Contractual				

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 120 - Finance Division 140 - Assessment				
429.900	Other Contractual	3,575	4,000	4,000
Other Contractual Totals		3,575	4,000	4,000
Office Supplies				
430.100	Office Supplies	3,101	4,000	4,000
Office Supplies Totals		3,101	4,000	4,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	-	1,000	-
431.200	Building Maint Supplies	89	1,000	-
431.300	Equipment Maint Supplies	388	3,000	1,000
Maintenance Supplies Totals		477	5,000	1,000
Misc Supplies				
433.100	Personnel Supplies	714	1,500	1,000
433.110	Clothing	83	1,500	1,000
433.120	Tools	53	500	500
433.300	Books/Subscriptions	1,698	1,500	1,500
433.900	Other Supplies	2,490	3,000	3,000
Misc Supplies Totals		5,037	8,000	7,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	5,251	-	-
434.100	Other Equip under \$25,000	4,989	1,000	1,000
434.300	Furniture Under \$25,000	655	3,000	1,500
Equipment Under \$5,000 Totals		10,895	4,000	2,500
Division 140 - Assessment Totals		2,670,559	3,179,147	3,576,734
Department 120 - Finance Totals		\$7,927,773	\$9,100,031	\$10,175,257

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 (SASS) completed
- MSB Borough-Wide Comp Plan update completed
- Transit Development Plan Initiated
- Long-Range Transportation Plan Update initiated
- Trapper Creek Boundary Change initiated
- South Lakes Community Council Reactivation completed
- South Knik River Community Council SpUD initiated
- Port McKenzie Master Plan initiated
- Official Streets & Highways Plan Updated
- Fuller Lake Lake Management Plan Initiated
- 2024 Arctic Winter Games Host Society dissolution
- Secure local match funding for 5307 Urban Transit funding, develop program guidelines and finalize contract for services
- 2025 Board of Game participation and advocacy
- Receive MS4 Stormwater Management Plan and Permit Waiver from DEC
- Form a Public Transit Advisory Board
- Waterbody Setback Advisory Board recommendations to Assembly
- Public Education through Video
- Continue integration efforts to Tyler
- Drone use – to provide enhanced imagery for CUPs
- Higher level of knowledge and customer service through education/training
- Finalize Permit migration to new platform
- Private Property Community Cleanup Program Launch
- Create a diversion program with the District Attorney's Office.
- Create a Cash for Cleanup Program with Nonprofits
- Draft Policy regarding noise reading/enforcement
- Reduce historic permits (backlogged since the introduction of legislation)
- Move "wall files" into Content Manager
- Review CUP Legislation – potentially create an administrative process to make it easier for the public to navigate changes.
- Help put together another Junk Vehicle Removal Program
- Establish a policy to allow for removal of junk tires for recycling/shredding.

Accomplishments

- MatSu Valley Planning for Transportation (MVP) Metropolitan Planning Organization (MPO) Formation by the Governor
- Arctic Winter Games executed
- Completed mapping of Walking Routes to School
- Coordinated Human Services Transportation Plan 2023-2028 Update adopted
- MSB Bike and Pedestrian Plan adopted

- 2024 Board of Fish FWC participation and advocacy
- MSB Designated as Direct Recipient of FTA 5307 urban transit funding
- MSB Borough-Wide Comp Plan update initial draft
- Historic Preservation Plan drafted
- Planner Platform – 6 newsletters sent; reach grew to more than 700 followers
- PFD Garnishments
- Junk Vehicle Program – Gathered data on code compliance case for before & after analytics.
- Free Dump Days - Gathered data on code compliance case for before & after analytics.
- Community Clean-up Program
- Substantial progress in Tyler Migration
- Improve communications with USPS for cluster box location
- Open communication with outside entities and stakeholders

		Planning Performance Measures					
Measure		FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Input	Comprehensive and special land use district plans in process	1	1	1	2	4	4
Efficiency	Code Compliance Code violation complaints received	270	270	270	441	350	400
Output	Surveying and right-of-way						
	Utility permits issued	418	418	418	421	450	450
	Driveway permits issued	582	582	582	1,457	1,600	1,600
	Construction permits issued	42	42	42	16	40	40
	Encroachment permits issued	13	13	13	3	15	15
	Platting actions	149	149	149	135	150	150

FY2025 Planning Approved Expenditures by Division

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
130	Planning	\$706,036	\$1,019,233	\$1,066,826	4.67%
131	Platting	753,812	852,692	951,572	11.60%
133	Planning-Admin	439,175	485,969	545,270	12.20%
139	Development Services	1,874,030	2,085,812	2,327,006	11.56%
158	Community Cleanup	36,113	100,000	203,604	103.60%
Department Total		\$3,809,166	\$4,543,706	\$5,094,278	12.12%

FY2025 Planning Approved Expenditures by Type

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
411	Salaries & Wages	\$2,207,069	\$2,487,983	\$2,738,006	10.05%
412	Benefits	1,425,232	1,613,465	1,852,514	14.82%
413	Expenses Within Borough	27,267	32,600	42,100	29.14%
414	Expenses Outside Of Boro	7,775	22,552	15,258	-32.34%
421	Communications	15,488	2,540	1,000	-60.63%
422	Advertising	2,895	10,285	11,000	6.95%
423	Printing	2,310	4,885	3,800	-22.21%
426	Professional Charges	16,763	30,513	34,300	12.41%
427	Insurance & Bond	10,000	-	-	
428	Maintenance Services	2,151	3,856	1,900	-50.73%
429	Other Contractual	57,313	289,077	348,500	20.56%
430	Office Supplies	5,000	9,100	9,100	0.00%
431	Maintenance Supplies	915	1,200	1,200	0.00%
433	Misc Supplies	11,231	15,400	16,600	7.79%
434	Equipment Under \$25,000	17,757	20,250	19,000	-6.17%
Department Total		\$3,809,166	\$4,543,706	\$5,094,278	12.12%

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide		Department 130 - Planning & Land Use		
		Division 130 - Planning		
Salaries & Wages				
411.100	Permanent Wages	\$396,792	\$466,872	\$509,253
411.200	Temp Wages & Adjmts	27,660	41,260	-
411.300	Overtime Wages	1,893	10,000	5,000
Salaries & Wages Totals		426,345	518,132	514,253
Benefits				
412.100	Insurance Contrib	139,800	159,000	180,000
412.190	Life Insurance	677	858	858
412.200	Unemployment Contrib	2,558	3,166	3,086
412.300	Medicare	6,063	7,651	7,457
412.400	Retirement Contrib. - DB Plan	-	120,579	137,614
412.410	PERS Tier IV - DC Plan	68,740	-	-
412.411	PERS Tier IV - Health Plan	4,297	-	-
412.412	PERS Tier IV - HRA	11,072	-	-
412.413	PERS Tier IV - OD&D	1,175	-	-
412.600	Workers Compensation	1,874	1,551	1,584
412.700	Sbs Contribution	26,135	32,346	31,524
Benefits Totals		262,391	325,151	362,123
Expenses Within Borough				
413.100	Mileage - Within Borough	1,960	2,000	2,000
413.900	Other Exp - Within Boro	-	500	-
Expenses Within Borough Totals		1,960	2,500	2,000
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	453	1,000
414.200	Exp Reimb- Outside Boro	747	433	-
414.400	Travel Tickets	-	14	-
414.900	Other Exp-Outside Boro	-	100	-
Expenses Outside Of Boro Totals		747	1,000	1,000
Communications				
421.200	Postage	4,094	40	-
Communications Totals		4,094	40	-
Advertising				
422.000	Advertising	2,882	2,500	3,000
Advertising Totals		2,882	2,500	3,000
Printing				
423.000	Printing	185	2,235	300
Printing Totals		185	2,235	300
Professional Charges				
426.300	Dues & Fees	2,142	950	950
426.900	Other Professional Chgs	5,000	5,000	5,000
Professional Charges Totals		7,142	5,950	5,950

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 130 - Planning & Land Use Division 130 - Planning				
Other Contractual				
429.300	Planning Studies	-	156,225	175,000
429.900	Other Contractual	-	100	-
Other Contractual Totals		-	156,325	175,000
Office Supplies				
430.100	Office Supplies	290	900	500
Office Supplies Totals		290	900	500
Misc Supplies				
433.300	Books/Subscriptions	-	100	-
433.900	Other Supplies	-	700	200
Misc Supplies Totals		-	800	200
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	2,000	1,500
434.100	Other Equip under \$25,000	-	700	-
434.300	Furniture Under \$25,000	-	1,000	1,000
Equipment Under \$5,000 Totals		-	3,700	2,500
Division 130 - Planning Totals		\$706,036	\$1,019,233	\$1,066,826

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide		Department 130 - Planning & Land Use		
		Division 131 - Platting		
Salaries & Wages				
411.100	Permanent Wages	\$431,688	\$484,233	\$528,979
411.300	Overtime Wages	1,317	2,000	3,000
Salaries & Wages Totals		433,005	486,233	531,979
Benefits				
412.100	Insurance Contrib	145,943	172,250	195,000
412.190	Life Insurance	802	930	930
412.200	Unemployment Contrib	2,598	2,977	3,192
412.300	Medicare	6,067	7,194	7,714
412.400	Retirement Contrib. - DB Plan	57,663	122,987	142,358
412.410	PERS Tier IV - DC Plan	41,727	-	-
412.411	PERS Tier IV - Health Plan	2,883	-	-
412.412	PERS Tier IV - HRA	8,647	-	-
412.413	PERS Tier IV - OD&D	789	-	-
412.600	Workers Compensation	1,923	1,459	1,639
412.700	Sbs Contribution	26,543	30,412	32,610
Benefits Totals		295,585	338,209	383,443
Expenses Within Borough				
413.100	Mileage - Within Borough	2,053	3,000	3,000
413.500	Meeting Comp - W/I Boro	10,928	12,000	18,200
Expenses Within Borough Totals		12,981	15,000	21,200
Communications				
421.200	Postage	6,411	-	-
Communications Totals		6,411	-	-
Advertising				
422.000	Advertising	-	500	500
Advertising Totals		-	500	500
Printing				
423.000	Printing	723	750	1,500
Printing Totals		723	750	1,500
Professional Charges				
426.300	Dues & Fees	1,176	2,000	1,450
426.500	Recording Fees	164	400	400
426.900	Other Professional Chgs	-	2,500	2,500
Professional Charges Totals		1,340	4,900	4,350
Other Contractual				
429.900	Other Contractual	-	2,500	2,500
Other Contractual Totals		-	2,500	2,500
Office Supplies				
430.100	Office Supplies	99	400	400

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 130 - Planning & Land Use Division 131 - Platting				
Office Supplies Totals		99	400	400
Misc Supplies				
433.300	Books/Subscriptions	290	300	300
433.900	Other Supplies	118	400	400
Misc Supplies Totals		408	700	700
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	3,259	1,500	3,000
434.300	Furniture Under \$25,000	-	2,000	2,000
Equipment Under \$5,000 Totals		3,259	3,500	5,000
Division 131 - Platting Totals		\$753,812	\$852,692	\$951,572

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 130 - Planning & Land Use Division 133 - Planning Admin				
Salaries & Wages				
411.100	Permanent Wages	\$199,590	\$211,728	\$226,330
411.200	Temp Wages & Adjmts	47,526	57,840	97,400
411.300	Overtime Wages	881	1,000	1,000
Salaries & Wages Totals		247,996	270,568	324,730
Benefits				
412.100	Insurance Contrib	50,092	53,000	60,000
412.190	Life Insurance	275	286	286
412.200	Unemployment Contrib	1,488	1,623	1,948
412.300	Medicare	3,478	3,923	4,709
412.400	Retirement Contrib. - DB Plan	44,414	52,735	60,833
412.410	PERS Tier IV - DC Plan	12,020	-	-
412.411	PERS Tier IV - Health Plan	769	-	-
412.412	PERS Tier IV - HRA	2,248	-	-
412.413	PERS Tier IV - OD&D	211	-	-
412.600	Workers Compensation	1,105	795	1,000
412.700	Sbs Contribution	15,202	16,586	19,906
Benefits Totals		131,301	128,948	148,682
Expenses Within Borough				
413.100	Mileage - Within Borough	1,579	3,000	2,800
413.500	Meeting Comp - W/I Boro	10,630	12,000	16,100
413.900	Other Exp - Within Boro	-	100	-
Expenses Within Borough Totals		12,210	15,100	18,900
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	226	285	300
414.200	Exp Reimb- Outside Boro	2,981	16,058	9,958
414.300	Expense Allow- O/S Boro	41	-	-
414.400	Travel Tickets	3,634	5,000	4,000
414.900	Other Exp-Outside Boro	95	94	-
Expenses Outside Of Boro Totals		6,978	21,437	14,258
Communications				
421.100	Communication Network Services	1,256	2,500	1,000
421.200	Postage	71	-	-
Communications Totals		1,327	2,500	1,000
Advertising				
422.000	Advertising	14	395	-
Advertising Totals		14	395	-
Professional Charges				
426.300	Dues & Fees	200	2,248	1,000
426.600	Computer Software/Online Services	-	315	5,000
426.900	Other Professional Chgs	3,622	-	500
Professional Charges Totals		3,822	2,563	6,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 130 - Planning & Land Use Division 133 - Planning Admin				
Maintenance Services				
428.300	Equipment Maint Services	1,731	2,456	500
Maintenance Services Totals		1,731	2,456	500
Other Contractual				
429.200	Training Reimb/Conf Fees	14,201	22,252	8,500
429.210	Training/Instructor Fees	5,449	-	1,000
429.900	Other Contractual	107	-	2,500
Other Contractual Totals		19,757	22,252	12,000
Office Supplies				
430.100	Office Supplies	4,283	7,600	8,000
Office Supplies Totals		4,283	7,600	8,000
Misc Supplies				
433.100	Personnel Supplies	1,658	1,300	700
433.110	Clothing	382	893	3,500
433.300	Books/Subscriptions	298	107	-
433.500	Training Supplies	-	500	500
433.900	Other Supplies	1,695	2,800	2,000
Misc Supplies Totals		4,033	5,600	6,700
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	4,291	-	-
434.100	Other Equip under \$25,000	878	4,550	2,000
434.300	Furniture Under \$25,000	555	2,000	2,000
Equipment Under \$5,000 Totals		5,724	6,550	4,000
Division 133 - Planning Admin Totals		\$439,175	\$485,969	\$545,270

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 130 - Planning & Land Use Division 139 - Development Services				
Salaries & Wages				
411.100	Permanent Wages	\$1,071,946	\$1,198,050	\$1,324,532
411.200	Temp Wages & Adjmts	11,253	-	-
411.300	Overtime Wages	16,523	15,000	15,000
Salaries & Wages Totals		1,099,722	1,213,050	1,339,532
Benefits				
412.100	Insurance Contrib	318,114	384,250	435,000
412.190	Life Insurance	1,749	2,074	2,074
412.200	Unemployment Contrib	6,598	7,485	8,037
412.300	Medicare	15,395	18,089	19,423
412.400	Retirement Contrib. - DB Plan	198,275	309,255	358,459
412.410	PERS Tier IV - DC Plan	79,639	-	-
412.411	PERS Tier IV - Health Plan	5,415	-	-
412.412	PERS Tier IV - HRA	14,879	-	-
412.413	PERS Tier IV - OD&D	1,483	-	-
412.600	Workers Compensation	26,995	23,532	27,068
412.700	Sbs Contribution	67,413	76,472	82,113
Benefits Totals		735,955	821,157	932,174
Expenses Within Borough				
413.200	Expense Reimb-Within Boro	116	-	-
Expenses Within Borough Totals		116	-	-
Expenses Outside of Borough				
414.200	Exp Reimb- Outside Boro	50	115	-
Expenses Outside of Borough Totals		50	115	-
Communications				
421.200	Postage	3,656	-	-
Communications Totals		3,656	-	-
Advertising				
422.000	Advertising	-	6,890	7,500
Advertising Totals		-	6,890	7,500
Printing				
423.000	Printing	1,402	1,900	2,000
Printing Totals		1,402	1,900	2,000
Professional Charges				
426.300	Dues & Fees	2,996	5,500	5,500
426.350	Credit Card Fees	1,453	2,000	2,000
426.900	Other Professional Chgs	9	9,600	10,000
Professional Charges Totals		4,459	17,100	17,500
Insurance & Bond				

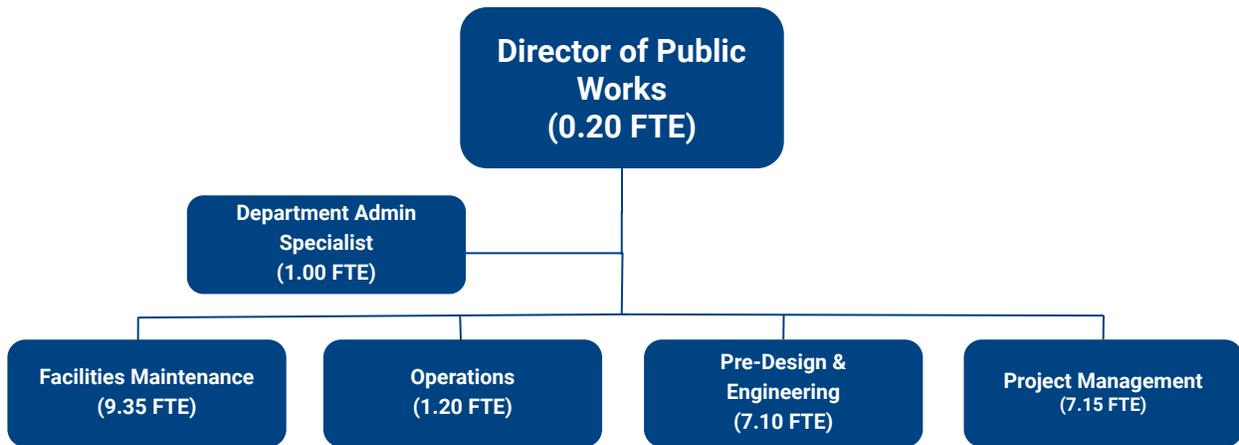
**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 130 - Planning & Land Use Division 139 - Development Services				
427.900	Insurance Deductible	10,000	-	-
Insurance & Bond Totals		10,000	-	-
Maintenance Services				
428.300	Equipment Maint Services	-	600	600
428.920	Other Maintenance Service	420	800	800
Maintenance Services Totals		420	1,400	1,400
Other Contractual				
429.900	Other Contractual	1,443	8,000	9,000
Other Contractual Totals		1,443	8,000	9,000
Office Supplies				
430.100	Office Supplies	327	200	200
Office Supplies Totals		327	200	200
Maintenance Supplies				
431.100	Vehicle Maint Supplies	915	1,200	1,200
Maintenance Supplies Totals		915	1,200	1,200
Misc Supplies				
433.100	Personnel Supplies	287	1,000	1,000
433.110	Clothing	4,416	3,500	3,500
433.120	Tools	225	800	800
433.300	Books/Subscriptions	242	1,300	2,500
433.900	Other Supplies	1,620	1,700	1,200
Misc Supplies Totals		6,790	8,300	9,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	5,445	926	-
434.100	Other Equip under \$25,000	3,021	3,574	4,500
434.300	Furniture Under \$25,000	309	2,000	3,000
Equipment Under \$5,000 Totals		8,775	6,500	7,500
Division 139 - Development Services Totals		1,874,030	2,085,812	2,327,006
Department 130 - Planning & Land Use Totals		\$3,773,054	\$4,443,706	\$5,094,278

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide				
Department 130 - Planning & Land Use				
Division 158 - Community Cleanup				
411.100	Permanent Wages	\$-	\$-	\$-
411.200	Temp Wages & Adjmts	-	-	27,512
Salaries & Wages Totals		-	-	27,512
Benefits				
412.100	Insurance Contrib	-	-	23,842
412.190	Life Insurance	-	-	-
412.200	Unemployment Contrib	-	-	165
412.300	Medicare	-	-	399
412.400	Retirement Contrib. - DB Plan	-	-	-
412.600	Workers Compensation	-	-	-
412.700	Sbs Contribution	-	-	1,686
Benefits Totals		-	-	26,092
Other Contractual				
429.900	Other Contractual	-	-	150,000
Other Contractual Totals		-	-	150,000
Division 158 - Community Cleanup Totals		-	-	203,604
Department 130 - Planning & Land Use Totals		\$3,773,054	\$4,443,706	\$5,094,278

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
- Initiate DSJ deferred maintenance projects – Restrooms, Attic Insulation, Seismic Resiliency
- All contractors will be using the Problem Reporter application
- Successfully implement 2021 and 2023 Transportation Infrastructure Program
- Place a 2024 Transportation Infrastructure Program project list on the November 2024 ballot
- Monitor match funding opportunities for 2023 Transportation Infrastructure Program
 - Pending 50% non-local match funding
- Complete a Public Works Department Design Criteria Manual (DCM)
- Complete exploratory water well drilling for Talkeetna Water System Improvements
- Repair Talkeetna Revetment and Dike
- Repair Circle View Dikes
- Stabilize Willow Creek shoreline at Michelle Drive Bridge
- Design and construct drainage improvements along Sushana Drive to mitigate annual flooding
- Implement a Pavement Management Program
- Support the Alaska Railroad Corporation in applying for federal funding to complete the Port MacKenzie Rail Extension Project
- Continue effective planning and execution of Fish Passage Improvement Program
- Road Service Area projects
 - Complete 15 improvement projects
 - Initiate design and continue planning for all RIP list projects
- Support repair and improvement projects at Port MacKenzie
- Begin construction on EMS Station 3-9
- Obtain Substantial Completion at Mat-Su Central School
- Begin construction on Gateway Visitor Center
- Support repair and improvement projects at Central Landfill
 - Install new gas wells to improve gas collection
 - Review/replace ticketing system with updated features to expedite customers through the landfill
 - Complete new entrance road construction to Landfill
 - Design and initiate construction of the new tipping floor at Landfill
 - Construct leachate evaporation system
 - Increase area in Cell 4, adding three years of life, reducing future CIP needs by \$300,000 annually

Accomplishments

- Progressed design and bid packages for all 2021 Transportation Infrastructure Package projects
- Certified 8 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
- Completed the Houston “Y” Plat which encompasses Segment 6 of the Port MacKenzie Rail Extension Project
- 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 128,553 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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target	
Input	Annual Cost RSA Maintenance Contracts	5,771,547	6,092,495	5,574,493	8,253,739	7,619,052	8,152,386
	Cost of all facility work orders	205,644	205,644	205,644	711,554	1,423,651	1,423,651
	Labor Hours (Central Landfill)	34,032	34,032	34,032	37,500	39,500	39,500
	Labor Hours (Transfer Stations)	20,429	20,429	20,429	19,200	19,000	19,000
	Compaction Costs	1,337,134	1,337,134	1,337,134	2,584,500	2,600,000	2,700,000
	Hauling Costs	396,514	396,514	396,514	320,913	328,936	337,159
	Number of Illegal Dumpsites Cleaned Up	70	70	70	50	65	75
Efficiency	Citizen requests for road repairs requiring action	163	163	163	1,522	1,100	1,100
	Road Maintenance Contract Cost per Mile	5,702	5,702	5,702	7,154	8,066	8,066
	Facility Repair / Maintenance Work Order Average Cost	125	125	125	650	2,550	2,550
	Disposal Cost per Illegal Dump	36	36	36	27	35	40
	Household Hazardous Waste Disposal Cost Per Pound	0.12	0.12	0.12	0.20	0.35	0.35
	Maintained Road Service Area Miles	1,106	1,106	1,106	1,154	1,180	1,180
Output	Road Service Areas Pavement Repairs / Potholes patched	66	66	66	742	800	800
	Road Service Areas Sign Replacements	72	72	72	222	175	175
	Road Service Areas Flooding / Culverts frozen or plugged	61	80	384	201	200	250
	Road Service Areas Downed Tree Removal	25	62	42	231	60	70
	Facility Maintenance Work Orders / Repairs	1,141	1,475	1,361	1,500	1,600	1,700
	Facilities Preventative Maintenance Activities Performed	508	695	741	800	1000	1200
	Central Landfill Customers Served	128,602	133,647	136,115	150,978	154,000	159,000
	Big Lake Transfer Station Customers Served	35,879	34,588	35,853	36,272	38,500	38,500
	Butte Transfer Station Customers Served	9,568	8,193	7,923	7,806	7,200	7,200
	Sutton Transfer Station Customers Served	5,077	4,458	4,559	4,368	4,500	4,500
	Talkeetna Transfer Station Customers Served	15,065	14,741	15,835	16,764	16,250	16,250
	Willow Transfer Station Customers Served	13,018	12,575	13,078	16,029	15,200	15,500
	Remote Transfer Sites Customers Served (does not include free sites)	1,085	1,436	2,023	1,967	2,100	2,200
	Number of Solid Waste Community Clean-ups Organized	60	72	33	38	45	55
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in tons)	28	36	28	104.8	80	85
	Refuse Cleaned Up through Solid Waste Community Clean-Up Efforts (in cubic yards)	129	109	112	27	35	35
	Refuse Cleaned Up from Illegal Dumpsites (in tons)	19	25	17	9.44	22	25

Output	Municipal Solid Waste Commercial received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	46,288	46,156	49,640	54,800	59,500	63,500
	Construction & Demolition Material received at Central Landfill (in tons - excludes waste hauled from Transfer Stations)	11,747	12,197	14,651	11,958	14,000	12,500
	Waste Hauled from Transfer Stations/Sites to Central Landfill (in tons)	6,750	6,074	6,415	6,127	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	9,254	9,500	9,500
Outcome	Miles Paved Road Added	11.68	12.58	3.07	10.5	10	6
	Thank you calls to hotline	93	231	132	158	100	0
	Composting Class Graduates from Solid Waste Community Programs	116	41	48	77	80	85
	Reuse Distributed (in gallons) from Solid Waste Community Programs	3,815	2,744	3,561	4,368	5,000	5,500
	Annual Landfill Coupons Issued	8,828	8,600	8,347	8,755	12,000	15,000
	Annual Landfill Coupon Savings for Residents	\$63,337	\$66,431	\$64,098	117,260	185,855	252,000
	Recycling Material Collected at Transfer Stations, Central Landfill and MSB Schools (in tons)	109	166	228	207	275	295
	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	1,519	2,100	3,500
	Scrap Metal Diverted from Landfill (in tons)	1,743	1,863	2,296	3,470	4,500	6,500
	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	4,245,856	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

FY2025 Public Works Approved Expenditure by Division

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
150	Public Works-Admin	\$196,586	\$211,846	\$228,109	7.68%
151	Maintenance	2,059,566	2,171,006	2,421,488	11.54%
155	Operations	65,586	184,560	244,906	32.70%
181	Project Management	983,114	1,219,152	1,412,931	15.89%
182	Pre-Design & Engineering	1,310,891	1,405,464	1,464,700	4.21%
Department Total		\$4,615,743	\$5,192,028	\$5,772,134	11.17%

FY2025 Public Works Approved Expenditures by Type

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
411	Salaries & Wages	\$2,340,186	\$2,510,759	\$2,941,918	17.17%
412	Benefits	1,416,158	1,591,190	1,890,864	18.83%
413	Expenses Within Borough	50	500	200	-60.00%
414	Expenses Outside Of Boro	188	3,400	6,850	101.47%
421	Communications	3,347	3,500	4,025	15.00%
422	Advertising	1,062	1,700	1,700	0.00%
423	Printing	323	1,100	1,750	59.09%
424	Utilities-Building Oprtns	2,495	4,100	4,203	2.51%
425	Rental/Lease	2,660	4,250	4,750	11.76%
426	Professional Charges	60,008	219,450	95,600	-56.44%
428	Maintenance Services	135,769	161,936	202,550	25.08%
429	Other Contractual	146,767	97,890	48,600	-50.35%
430	Office Supplies	5,351	6,580	5,800	-11.85%
431	Maintenance Supplies	232,504	325,225	303,200	-6.77%
432	Fuel/Oil-Vehicle Use	154,159	184,700	184,114	-0.32%
433	Misc Supplies	22,061	29,843	38,110	27.70%
434	Equipment Under \$25,000	71,385	41,492	37,900	-8.66%
451	Equipment Over \$25,000	21,270	-	-	
456	Small Bldg Const/Imprv	-	4,413	-	-100.00%
Department Total		\$4,615,743	\$5,192,028	\$5,772,134	11.17%

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 150 - Public Works Admin				
Salaries & Wages				
411.100	Permanent Wages	\$122,006	\$129,436	\$136,369
411.300	Overtime Wages	211	-	-
Salaries & Wages Totals		122,217	129,436	136,369
Benefits				
412.100	Insurance Contrib	29,922	31,800	36,000
412.190	Life Insurance	164	172	172
412.200	Unemployment Contrib	733	777	818
412.300	Medicare	1,734	1,877	1,977
412.400	Retirement Contrib. - DB Plan	8,092	32,087	36,492
412.410	PERS Tier IV - DC Plan	16,592	-	-
412.411	PERS Tier IV - Health Plan	1,081	-	-
412.412	PERS Tier IV - HRA	2,349	-	-
412.413	PERS Tier IV - OD&D	296	-	-
412.600	Workers Compensation	1,934	1,353	1,512
412.700	Sbs Contribution	7,492	7,934	8,359
Benefits Totals		70,390	76,000	85,330
Expenses Within Borough				
413.200	Expense Reimb-Within Boro	-	100	-
Expenses Within Borough Totals		-	100	-
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	-	200	200
414.400	Travel Tickets	-	700	1,000
Expenses Outside Of Boro Totals		-	900	1,200
Communications				
421.200	Postage	258	-	-
Communications Totals		258	-	-
Printing				
423.000	Printing	194	300	300
Printing Totals		194	300	300
Professional Charges				
426.300	Dues & Fees	145	600	600
426.900	Other Professional Chgs	-	900	1,000
Professional Charges Totals		145	1,500	1,600
Maintenance Services				
428.100	Building Maint Services	426	500	500
428.920	Other Maintenance Service	20	-	-
Maintenance Services Totals		446	500	500
Other Contractual				
429.200	Training Reimb/Conf Fees	-	1,000	1,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 150 - Public Works Admin				
Other Contractual Totals		-	1,000	1,000
Office Supplies				
430.100	Office Supplies	531	650	400
Office Supplies Totals		531	650	400
Maintenance Supplies				
431.200	Building Maint Supplies	-	-	50
Maintenance Supplies Totals		-	-	50
Misc Supplies				
433.100	Personnel Supplies	656	500	200
433.110	Clothing	86	160	160
Misc Supplies Totals		742	660	360
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	89	800	1,000
434.100	Other Equip under \$25,000	1,572	-	-
Equipment Under \$5,000 Totals		1,661	800	1,000
Division 150 - Public Works Admin Totals		\$196,586	\$211,846	\$228,109

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 151 - Maintenance				
Salaries & Wages				
411.100	Permanent Wages	\$693,875	\$698,932	\$788,453
411.200	Temp Wages & Adjmts	169,224	163,480	222,100
411.300	Overtime Wages	30,622	30,000	25,000
Salaries & Wages Totals		893,721	892,412	1,035,553
Benefits				
412.100	Insurance Contrib	221,423	247,775	286,500
412.190	Life Insurance	1,218	1,337	1,366
412.200	Unemployment Contrib	5,362	5,338	6,243
412.300	Medicare	12,712	12,901	15,088
412.400	Retirement Contrib. - DB Plan	18,305	187,337	219,018
412.410	PERS Tier IV - DC Plan	112,310	-	-
412.411	PERS Tier IV - Health Plan	6,976	-	-
412.412	PERS Tier IV - HRA	18,649	-	-
412.413	PERS Tier IV - OD&D	1,910	-	-
412.600	Workers Compensation	48,280	33,908	41,955
412.700	Sbs Contribution	54,776	54,538	63,786
Benefits Totals		501,920	543,134	633,956
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	-	1,000	1,000
414.300	Expense Allow- O/S Boro	-	500	500
Expenses Outside Of Boro Totals		-	1,500	1,500
Communications				
421.100	Communication Network Services	2,632	3,500	4,025
421.200	Postage	129	-	-
Communications Totals		2,761	3,500	4,025
Advertising				
422.000	Advertising	-	400	400
Advertising Totals		-	400	400
Printing				
423.000	Printing	105	200	200
Printing Totals		105	200	200
Utilities-Building Oprtns				
424.100	Electricity	1,120	1,200	1,230
424.400	Lp-Propane	-	200	205
424.500	Garbage Pickups	70	1,000	1,025
424.600	Heating Fuel-Oil	1,250	1,200	1,230
Utilities-Building Oprtns Totals		2,440	3,600	3,690
Rental/Lease				
425.300	Equipment Rental	2,660	4,000	4,500
Rental/Lease Totals		2,660	4,000	4,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 151 - Maintenance				
Professional Charges				
426.300	Dues & Fees	1,868	2,500	1,000
426.600	Computer Software/Online Services	-	3,000	3,000
426.900	Other Professional Chgs	22,698	1,783	5,000
Professional Charges Totals		24,566	7,283	9,000
Maintenance Services				
428.100	Building Maint Services	80,878	115,000	150,000
428.200	Grounds Maint Services	23,010	10,587	10,000
428.300	Equipment Maint Services	17,222	16,925	20,500
428.400	Vehicle Maint Services	14,078	17,249	18,000
Maintenance Services Totals		135,188	159,761	198,500
Other Contractual				
429.200	Training Reimb/Conf Fees	1,002	1,200	1,200
429.210	Training/Instructor Fees	125	1,500	1,500
429.710	Testing	432	1,000	4,000
429.900	Other Contractual	72,863	9,000	7,000
Other Contractual Totals		74,422	12,700	13,700
Office Supplies				
430.100	Office Supplies	1,101	1,200	1,200
Office Supplies Totals		1,101	1,200	1,200
Maintenance Supplies				
431.100	Vehicle Maint Supplies	104,225	114,800	125,000
431.200	Building Maint Supplies	122,098	201,075	170,000
431.300	Equipment Maint Supplies	4,413	6,000	6,000
431.400	Grounds Maint Supplies	-	500	500
431.900	Other Maint. Supplies	1,683	2,200	1,000
Maintenance Supplies Totals		232,420	324,575	302,500
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	13,659	14,000	10,000
432.200	Gas	140,500	170,700	174,114
Fuel/Oil-Vehicle Use Totals		154,159	184,700	184,114
Misc Supplies				
433.100	Personnel Supplies	3,311	2,860	1,050
433.110	Clothing	528	1,900	2,000
433.120	Tools	5,785	7,700	12,000
433.200	Medical Supplies	-	100	100
433.300	Books/Subscriptions	1,904	2,300	2,000
433.500	Training Supplies	-	751	1,500
433.900	Other Supplies	1,315	5,000	5,000
Misc Supplies Totals		12,844	20,611	23,650

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 151 - Maintenance				
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	6,751	-	-
434.100	Other Equip under \$25,000	14,055	3,000	3,000
434.300	Furniture Under \$25,000	455	4,017	2,000
Equipment Under \$5,000 Totals		21,261	7,017	5,000
Small Bldg Construction/Improvement				
456.000	Small Blding Or Const Sup	-	4,413	-
Small Bldg Totals		-	4,413	-
Division 151 - Maintenance Totals		\$2,059,566	\$2,171,006	\$2,421,488

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide				
Department 150 - Public Works				
Division 155 - Operations				
Salaries & Wages				
411.100	Permanent Wages	\$35,477	\$105,693	\$142,051
411.300	Overtime Wages	2,702	2,000	2,000
Salaries & Wages Totals		38,180	107,693	144,051
Benefits				
412.100	Insurance Contrib	10,194	31,800	45,000
412.190	Life Insurance	54	172	215
412.200	Unemployment Contrib	229	930	864
412.300	Medicare	545	2,248	2,089
412.400	Retirement Contrib. - DB Plan	9,770	27,232	38,548
412.410	PERS Tier IV - DC Plan	2,080	-	-
412.411	PERS Tier IV - Health Plan	104	-	-
412.412	PERS Tier IV - HRA	214	-	-
412.413	PERS Tier IV - OD&D	29	-	-
412.600	Workers Compensation	576	3,343	3,809
412.700	Sbs Contribution	2,341	9,502	8,830
Benefits Totals		26,137	75,227	99,355
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	-	200	200
Expenses Outside Of Boro Totals		-	200	200
Communications				
421.200	Postage	258	-	-
Communications Totals		258	-	-
Printing				
423.000	Printing	24	100	100
Printing Totals		24	100	100
Professional Charges				
426.300	Dues & Fees	100	500	500
Professional Charges Totals		100	500	500
Other Contractual				
429.200	Training Reimb/Conf Fees	-	500	500
Other Contractual Totals		-	500	500
Office Supplies				
430.100	Office Supplies	-	200	200
Office Supplies Totals		-	200	200
Misc Supplies				
433.110	Clothing	-	140	-
433.900	Other Supplies	294	-	-
Misc Supplies Totals		294	140	-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 155 - Operations				
Equipment Under \$5,000				
434.300	Furniture Under \$25,000	593	-	-
Equipment Under \$5,000 Totals		593	-	-
Division 155 - Operations Totals		\$65,586	\$184,560	\$244,906

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 158 - Community Cleanup				
Other Contractual				
429.900	Other Contractual	36,113	100,000	-
Other Contractual Totals		36,113	100,000	-
Division 158 - Community Cleanup Totals		36,113	100,000	-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 181 - Project Management				
Salaries & Wages				
411.100	Permanent Wages	\$536,215	\$637,519	\$757,025
411.200	Temp Wages & Adjmts	443	25,000	28,000
411.300	Overtime Wages	24,738	5,000	30,000
Salaries & Wages Totals		561,396	667,519	815,025
Benefits				
412.100	Insurance Contrib	152,980	189,475	235,500
412.190	Life Insurance	841	1,022	1,123
412.200	Unemployment Contrib	3,368	4,245	5,143
412.300	Medicare	7,870	10,259	12,430
412.400	Retirement Contrib. - DB Plan	27,453	164,985	217,298
412.410	PERS Tier IV - DC Plan	86,303	-	-
412.411	PERS Tier IV - Health Plan	5,252	-	-
412.412	PERS Tier IV - HRA	11,873	-	-
412.413	PERS Tier IV - OD&D	1,438	-	-
412.600	Workers Compensation	24,229	18,075	23,964
412.700	Sbs Contribution	34,406	43,372	52,548
Benefits Totals		356,012	431,433	548,006
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	100	100
414.200	Exp Reimb- Outside Boro	-	100	3,300
Expenses Outside Of Boro Totals		-	200	3,400
Communications				
421.200	Postage	41	-	-
Communications Totals		41	-	-
Advertising				
422.000	Advertising	-	-	300
Advertising Totals		-	-	300
Printing				
423.000	Printing	-	350	600
Printing Totals		-	350	600
Professional Charges				
426.300	Dues & Fees	20	1,500	1,700
426.600	Computer Software/Online Services	-	-	5,800
426.900	Other Professional Chgs	2,163	36,893	2,500
Professional Charges Totals		2,183	38,393	10,000
Maintenance Services				
428.300	Equipment Maint Services	135	250	250
428.920	Other Maintenance Service	-	250	250
Maintenance Services Totals		135	500	500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 181 - Project Management				
Other Contractual				
429.200	Training Reimb/Conf Fees	1,166	-	1,000
429.210	Training/Instructor Fees	-	2,000	1,900
429.900	Other Contractual	54,807	64,120	5,000
Other Contractual Totals		55,973	66,120	7,900
Office Supplies				
430.100	Office Supplies	2,106	2,830	2,500
Office Supplies Totals		2,106	2,830	2,500
Maintenance Supplies				
431.300	Equipment Maint Supplies	16	-	-
431.900	Other Maint. Supplies	69	-	-
Maintenance Supplies Totals		84	-	-
Misc Supplies				
433.100	Personnel Supplies	959	1,000	500
433.110	Clothing	-	2,000	4,600
433.120	Tools	200	500	1,000
433.300	Books/Subscriptions	351	-	2,700
433.900	Other Supplies	-	207	300
Misc Supplies Totals		1,511	3,707	9,100
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	1,562	6,100	12,300
434.100	Other Equip under \$25,000	-	-	1,300
434.300	Furniture Under \$25,000	2,110	2,000	2,000
Equipment Under \$5,000 Totals		3,672	8,100	15,600
Division 181 - Project Management Totals		983,114	1,219,152	1,412,931

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 182 - Pre-Design & Engineering				
Salaries & Wages				
411.100	Permanent Wages	\$696,153	\$673,699	\$781,920
411.200	Temp Wages & Adjmts	25,535	40,000	26,000
411.300	Overtime Wages	2,985	-	3,000
Salaries & Wages Totals		724,673	713,699	810,920
Benefits				
412.100	Insurance Contrib	177,973	188,150	213,000
412.190	Life Insurance	979	1,015	1,015
412.200	Unemployment Contrib	4,346	4,933	5,162
412.300	Medicare	10,201	11,923	12,701
412.400	Retirement Contrib. - DB Plan	110,958	186,056	213,427
412.410	PERS Tier IV - DC Plan	70,610	-	-
412.411	PERS Tier IV - Health Plan	4,564	-	-
412.412	PERS Tier IV - HRA	10,292	-	-
412.413	PERS Tier IV - OD&D	1,249	-	-
412.600	Workers Compensation	26,217	22,915	25,216
412.700	Sbs Contribution	44,312	50,404	53,696
Benefits Totals		461,698	465,396	524,217
Expenses Within Borough				
413.100	Mileage - Within Borough	50	200	100
413.200	Expense Reimb-Within Boro	-	200	100
Expenses Within Borough Totals		50	400	200
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	188	350	300
414.200	Exp Reimb- Outside Boro	-	250	250
Expenses Outside Of Boro Totals		188	600	550
Communications				
421.200	Postage	28	-	-
Communications Totals		28	-	-
Advertising				
422.000	Advertising	1,062	1,300	1,000
Advertising Totals		1,062	1,300	1,000
Printing				
423.000	Printing	-	150	550
Printing Totals		-	150	550
Utilities-Building Oprtns				
424.500	Garbage Pickups	55	500	513
Utilities-Building Oprtns Totals		55	500	513
Rental/Lease				
425.300	Equipment Rental	-	250	250

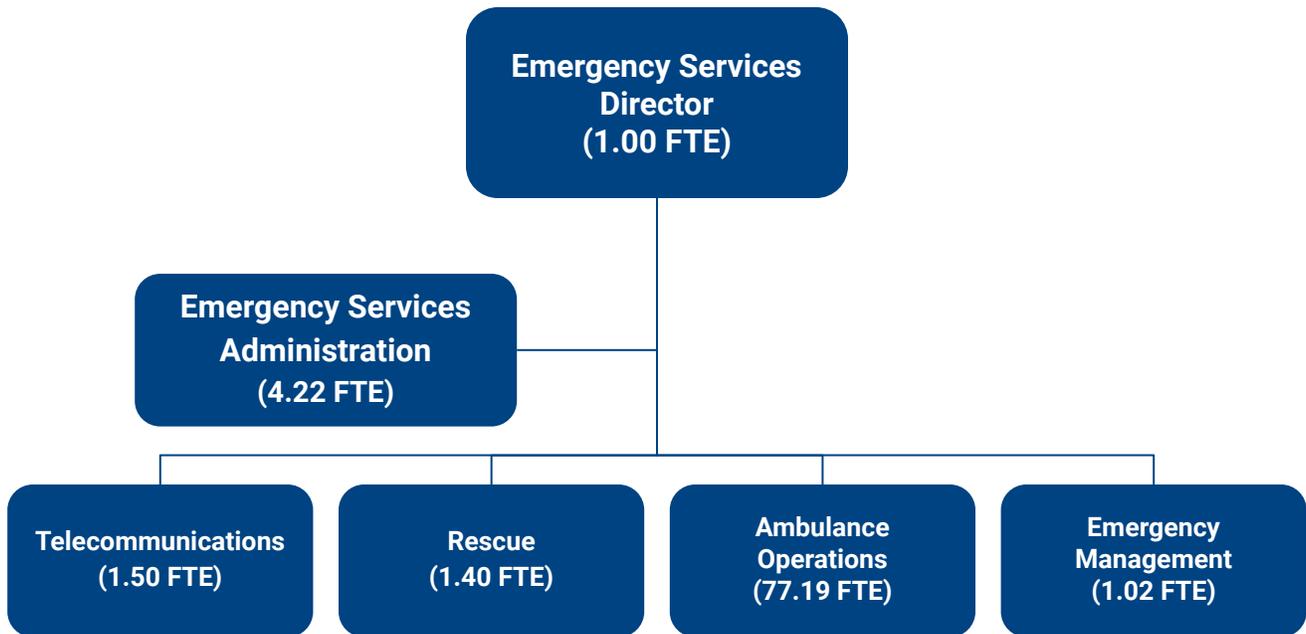
**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 150 - Public Works Division 182 - Pre-Design & Engineering				
Rental/Lease Totals		-	250	250
Professional Charges				
426.300	Dues & Fees	3,969	5,900	5,000
426.500	Recording Fees	70	100	100
426.600	Computer Software/Online Services	3,235	36,405	19,400
426.900	Other Professional Chgs	25,741	129,369	50,000
Professional Charges Totals		33,014	171,774	74,500
Maintenance Services				
428.100	Building Maint Services	-	-	550
428.300	Equipment Maint Services	-	200	1,500
428.400	Vehicle Maint Services	-	975	1,000
Maintenance Services Totals		-	1,175	3,050
Other Contractual				
429.200	Training Reimb/Conf Fees	3,973	4,000	6,500
429.210	Training/Instructor Fees	-	1,000	1,000
429.710	Testing	-	-	500
429.900	Other Contractual	12,399	12,570	17,500
Other Contractual Totals		16,371	17,570	25,500
Office Supplies				
430.100	Office Supplies	1,613	1,700	1,500
Office Supplies Totals		1,613	1,700	1,500
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	150	150
431.900	Other Maint. Supplies	-	500	500
Maintenance Supplies Totals		-	650	650
Misc Supplies				
433.100	Personnel Supplies	1,447	1,042	500
433.110	Clothing	1,111	928	1,000
433.120	Tools	1,144	750	1,000
433.300	Books/Subscriptions	364	605	500
433.900	Other Supplies	2,605	1,400	2,000
Misc Supplies Totals		6,670	4,725	5,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	1,538	3,490	3,800
434.100	Other Equip under \$25,000	37,424	20,125	10,000
434.300	Furniture Under \$25,000	5,237	1,960	2,500
Equipment Under \$5,000 Totals		44,198	25,575	16,300
Equipment Over \$25,000				
451.100	Equipment over \$25,000	21,270	-	-
Equipment Over \$25,000 Totals		21,270	-	-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
	Fund 100 - Areawide Department 150 - Public Works Division 182 - Pre-Design & Engineering			
	Division 182 - Pre-Design & Engineering Totals	1,310,891	1,405,464	1,464,700
	Department 150 - Public Works Totals	\$4,651,855	\$5,292,028	\$5,772,134

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.
- 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 to reduce response times and more efficiently deploy resources.
- Strengthen the infrastructure of the agency to support the limited resources available and improve retention.

- ST 79 renovation, ST 39 design completion.
- Improve collaboration with MSRMC to improve patient care outcomes.
- Reduce diagnostic and treatment times for life-threatening events such as heart attack and stroke.
- Improve communication and patient care reporting in day-to-day operations and surge events using the Pulsara platform.
- 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.
- Develop a successful bridge program between AK EMT-2 and National Registry AEMT, thus offering an improved scope of clinical care to the community and additional internal promotion opportunities, improving retention.
- Improve distribution of information through an improved website and social media channels.
- Support the addition of new positions to improve or increase emergency response capabilities or that support the delivery of services to our community.

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

- 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

- EMS responded to 11,090 calls in 2023. This is a 17% increase in calls over the last five years.
- 100% of the department achieved National Registry certification.
- Hosted a nationally accredited FTEP (Field Training Employee Program) course.

- Implemented “PowerDMS” for accurate employee tracking and internship development.
- Participated in the implementation of a Peer Support Team, providing the MSB responders with improved access to wellness and mental health resources.
- Provided both planning and operational support for the 2024 Arctic Winter Games with no disruption or reduction of Borough-wide emergency services.
- Reviewed, updated, and released a revised set of medical and operational protocols, reflecting current best practices in prehospital emergency care.
- Collaborated with MSRMC in implementation of the Pulsara “MedOps” program, which is designed for mass casualty events.
- Collaborated with MSRMC to improve outcomes for Stroke patients, resulting in the implementation of “Door To Table,” where EMS transported patients directly to the CT scanner, greatly reducing their treatment time and improving their outcomes.
- Continuing to work with MSRMC to improve outcomes in heart attack patients by reducing our field STEMI (heart attack) activation. In 2023 we were able to improve our activation time by another 7%, bringing the total reduction in activation time to 37%.
- Enrolled in the American Heart Association’s “Mission Lifeline” for improving heart attack care.
- Ongoing progress with station projects.
- Station 3-9 – design is complete, successfully obtained a substantial grant from the Dept. of Treasury.
- Station 7-9 renovation – design is complete, bid is awarded, currently awaiting final approval to begin build.
- Working with True North, supported the implementation of the Mobile Crisis Team (MCT), providing on-scene mental health resources to the community.
- Working with Project Hope, implemented community access points for Narcan distribution with DES.

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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target	
Efficiency	EMS						
	Tempo (calls per day)	30	29	30	32	33	35
	Total Calls	11,090	10,752	11,069	11,695	12,143	12,590
	Total transports	6,684	6,495	6,500	6,868	7,079	7,290
Outcome	Fire Measures						
	Fire	575	633	488	502	512	522
	Over Pressure	6	5	12	8	8	8
	Rescue & EMS	1,911	1,731	1,956	1,996	2,036	2,077
	Hazard	191	261	301	307	313	319
	Service	177	271	224	229	233	237
	Good Intent	719	844	953	972	992	1,012
	False Alarm	252	300	302	307	313	320
	Natural Disaster	7	6	2	5	5	6
	Special	5	2	4	2	3	3
Total	3,843	4,053	4,242	4,328	4,415	4,504	

* Performance measures are expressed in calendar year

FY2025 Emergency Services Approved Expenditures by Division

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
126	Telecommunication Network	\$966,334	\$1,353,591	\$1,452,125	7.28%
300	Emergency Services Admin	1,048,465	1,155,447	1,258,702	8.94%
330	Rescue Units	1,041,953	1,196,464	1,452,554	21.40%
334	Ambulance Operations	11,867,836	13,325,251	14,643,676	9.89%
351	Emergency Services Station 51	77,057	107,361	113,416	5.64%
380	Emergency Management	110,679	460,932	650,076	41.04%
Department Total		\$15,112,324	\$17,599,046	\$19,570,549	11.20%

FY2025 Emergency Services Approved Expenditures by Type

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
411	Salaries & Wages	\$7,723,590	\$8,668,156	\$9,272,952	6.98%
412	Benefits	4,600,306	5,308,610	6,313,862	18.94%
413	Expenses Within Borough	578	1,250	1,250	0.00%
414	Expenses Outside Of Boro	21,620	27,500	23,900	-13.09%
421	Communications	65,460	95,070	125,520	32.03%
422	Advertising	-	1,700	8,100	376.47%
423	Printing	5,759	12,600	10,300	-18.25%
424	Utilities-Building Oprtns	147,573	247,389	267,323	8.06%
425	Rental/Lease	314,511	363,616	452,777	24.52%
426	Professional Charges	221,576	359,357	390,907	8.78%
427	Insurance & Bond	88,296	118,029	145,387	23.18%
428	Maintenance Services	125,768	221,434	215,090	-2.86%
429	Other Contractual	636,595	787,543	809,674	2.81%
430	Office Supplies	6,902	13,600	13,900	2.21%
431	Maintenance Supplies	152,099	216,094	210,194	-2.73%
432	Fuel/Oil-Vehicle Use	237,482	268,760	289,635	7.77%
433	Misc Supplies	537,979	684,028	689,778	0.84%
434	Equipment Under \$25,000	98,034	169,310	210,000	24.03%
451	Equipment Over \$25,000	128,196	35,000	120,000	242.86%
Department Total		\$15,112,324	\$17,599,046	\$19,570,549	11.20%

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 126 - Telecommunication Network				
Salaries & Wages				
411.100	Permanent Wages	\$127,513	\$135,424	\$144,763
411.200	Temp Wages & Adjmts	-	5,000	10,700
411.300	Overtime Wages	1,512	5,000	5,000
411.400	Election Worker/On-Call Responder Wages	73,092	100,000	100,000
Salaries & Wages Totals		202,118	245,424	260,463
Benefits				
412.100	Insurance Contrib	37,482	39,750	45,000
412.190	Life Insurance	206	215	215
412.200	Unemployment Contrib	774	1,443	1,563
412.300	Medicare	2,872	3,486	3,777
412.400	Retirement Contrib. - DB Plan	-	34,811	40,077
412.410	PERS Tier IV - DC Plan	22,889	-	-
412.411	PERS Tier IV - Health Plan	1,415	-	-
412.412	PERS Tier IV - HRA	3,365	-	-
412.413	PERS Tier IV - OD&D	387	-	-
412.600	Workers Compensation	4,477	4,366	4,967
412.700	Sbs Contribution	12,390	14,738	15,966
Benefits Totals		86,257	98,809	111,565
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	100	100
414.200	Exp Reimb- Outside Boro	953	2,000	2,000
414.400	Travel Tickets	1,036	2,000	2,000
Expenses Outside Of Boro Totals		1,989	4,100	4,100
Communications				
421.100	Communication Network Services	61,087	82,070	110,570
Communications Totals		61,087	82,070	110,570
Advertising				
422.000	Advertising	-	500	500
Advertising Totals		-	500	500
Utilities-Building Oprtns				
424.100	Electricity	6,639	35,500	36,388
424.400	Lp-Propane	22,807	35,000	35,875
424.500	Garbage Pickups	15	-	-
424.600	Heating Fuel-Oil	2,442	10,000	10,250
Utilities-Building Oprtns Totals		31,903	80,500	82,513
Rental/Lease				
425.300	Equipment Rental	563	4,125	3,000
Rental/Lease Totals		563	4,125	3,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 126 - Telecommunication Network				
Professional Charges				
426.300	Dues & Fees	630	4,500	4,500
426.600	Computer Software/Online Services	34,420	88,000	88,000
426.900	Other Professional Chgs	-	55,000	60,000
Professional Charges Totals		35,050	147,500	152,500
Insurance & Bond				
427.100	Property Insurance	-	1,722	-
427.500	Liability Insurance	1,710	1,966	2,358
Insurance & Bond Totals		1,710	3,688	2,358
Maintenance Services				
428.200	Grounds Maint Services	-	1,500	1,500
428.300	Equipment Maint Services	338	2,500	2,500
428.400	Vehicle Maint Services	-	3,000	3,000
428.500	Commun Equip Maint Servic	5,145	20,000	20,000
428.920	Other Maintenance Service	25	-	-
Maintenance Services Totals		5,508	27,000	27,000
Other Contractual				
429.200	Training Reimb/Conf Fees	3,732	2,500	2,500
429.210	Training/Instructor Fees	-	4,875	5,000
429.900	Other Contractual	486,774	531,500	559,756
Other Contractual Totals		490,506	538,875	567,256
Office Supplies				
430.100	Office Supplies	-	250	250
430.200	Copier/Fax Supplies	42	250	250
Office Supplies Totals		42	500	500
Maintenance Supplies				
431.100	Vehicle Maint Supplies	150	3,500	3,000
431.200	Building Maint Supplies	1,251	2,000	2,000
431.300	Equipment Maint Supplies	12,788	30,000	25,000
431.400	Grounds Maint Supplies	-	500	500
Maintenance Supplies Totals		14,189	36,000	30,500
Fuel/Oil-Vehicle Use				
432.200	Gas	7,676	15,000	15,300
Fuel/Oil-Vehicle Use Totals		7,676	15,000	15,300
Misc Supplies				
433.100	Personnel Supplies	210	2,500	2,500
433.110	Clothing	-	2,000	2,000
433.120	Tools	2,003	4,500	4,500
433.500	Training Supplies	-	500	500
433.900	Other Supplies	11,685	20,000	20,000
Misc Supplies Totals		13,898	29,500	29,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 126 - Telecommunication Network				
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	1,647	5,000	10,000
434.100	Other Equip under \$25,000	12,192	34,500	44,000
434.300	Furniture Under \$25,000	-	500	500
Equipment Under \$5,000 Totals		13,839	40,000	54,500
Division 126 - Telecommunication Network Totals		\$966,334	\$1,353,591	\$1,452,125

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 300 - Emergency Services Admin				
Salaries & Wages				
411.100	Permanent Wages	\$485,900	\$498,639	\$536,819
411.200	Temp Wages & Adjmts	20,332	24,229	28,900
411.300	Overtime Wages	1,627	5,000	5,000
411.400	Election Worker/On-Call Responder Wages	16,121	12,000	12,000
Salaries & Wages Totals		523,980	539,868	582,719
Benefits				
412.100	Insurance Contrib	130,733	138,330	156,600
412.190	Life Insurance	719	746	746
412.200	Unemployment Contrib	3,047	3,300	3,496
412.300	Medicare	7,396	7,976	8,449
412.400	Retirement Contrib. - DB Plan	82,785	133,489	151,493
412.410	PERS Tier IV - DC Plan	44,324	-	-
412.411	PERS Tier IV - Health Plan	2,683	-	-
412.412	PERS Tier IV - HRA	4,989	-	-
412.413	PERS Tier IV - OD&D	1,292	-	-
412.600	Workers Compensation	11,239	8,542	9,631
412.700	Sbs Contribution	32,120	33,718	35,721
Benefits Totals		321,327	326,101	366,136
Expenses Within Borough				
413.100	Mileage - Within Borough	213	350	350
413.200	Expense Reimb-Within Boro	-	400	400
413.900	Other Exp - Within Boro	-	100	100
Expenses Within Borough Totals		213	850	850
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	635	400	400
414.200	Exp Reimb- Outside Boro	41	2,000	2,000
414.400	Travel Tickets	1,295	2,500	2,500
Expenses Outside Of Boro Totals		1,971	4,900	4,900
Communications				
421.200	Postage	30	-	-
Communications Totals		30	-	-
Advertising				
422.000	Advertising	-	-	2,000
Advertising Totals		-	-	2,000
Printing				
423.000	Printing	1,781	1,000	3,000
Printing Totals		1,781	1,000	3,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 300 - Emergency Services Admin				
Utilities-Building Optrns				
424.100	Electricity	9,070	11,000	11,275
424.300	Natural Gas	4,013	8,000	8,200
424.400	Lp-Propane	-	100	103
424.500	Garbage Pickups	1,983	3,000	3,075
424.550	Recycling Pickups	1,020	1,100	1,128
Utilities-Building Optrns Totals		16,086	23,200	23,781
Rental/Lease				
425.200	Building Rental	20,865	20,618	20,742
425.300	Equipment Rental	1,562	3,000	3,000
Rental/Lease Totals		22,427	23,618	23,742
Professional Charges				
426.300	Dues & Fees	475	2,000	2,000
426.600	Computer Software/Online Services	20	500	12,300
426.900	Other Professional Chgs	563	1,500	1,500
Professional Charges Totals		1,057	4,000	15,800
Insurance & Bond				
427.100	Property Insurance	5,724	7,441	8,720
427.500	Liability Insurance	3,147	3,619	5,294
Insurance & Bond Totals		8,870	11,060	14,014
Maintenance Services				
428.100	Building Maint Services	8,818	13,500	13,500
428.200	Grounds Maint Services	188	2,500	2,500
428.300	Equipment Maint Services	4,635	6,000	6,000
428.400	Vehicle Maint Services	14,055	40,000	40,000
428.920	Other Maintenance Service	140	1,000	1,000
Maintenance Services Totals		27,835	63,000	63,000
Other Contractual				
429.200	Training Reimb/Conf Fees	1,565	2,000	2,000
429.210	Training/Instructor Fees	-	-	2,000
429.710	Testing	348	1,700	1,700
429.900	Other Contractual	1,769	3,000	3,000
Other Contractual Totals		3,681	6,700	8,700
Office Supplies				
430.100	Office Supplies	1,218	3,000	3,000
430.200	Copier/Fax Supplies	589	1,000	1,000
Office Supplies Totals		1,808	4,000	4,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 300 - Emergency Services Admin				
Maintenance Supplies				
431.100	Vehicle Maint Supplies	74,971	108,500	100,000
431.200	Building Maint Supplies	295	2,000	2,000
431.300	Equipment Maint Supplies	671	5,000	5,000
431.400	Grounds Maint Supplies	338	1,000	1,000
Maintenance Supplies Totals		76,275	116,500	108,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	464	1,500	1,530
432.200	Gas	6,222	9,000	9,180
Fuel/Oil-Vehicle Use Totals		6,686	10,500	10,710
Misc Supplies				
433.100	Personnel Supplies	4,628	4,500	3,700
433.110	Clothing	2,148	2,000	2,000
433.120	Tools	280	450	450
433.200	Medical Supplies	124	500	500
433.300	Books/Subscriptions	51	3,200	3,200
433.500	Training Supplies	842	1,500	1,500
433.900	Other Supplies	3,863	6,000	6,000
Misc Supplies Totals		11,937	18,150	17,350
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	500	-
434.100	Other Equip under \$25,000	5,110	1,500	6,000
434.300	Furniture Under \$25,000	4,208	-	4,000
Equipment Under \$5,000 Totals		9,318	2,000	10,000
Equipment Over \$5,000				
451.200	Vehicles over \$25,000	13,182	-	-
Equipment Over \$5,000 Totals		13,182	-	-
Division 300 - Emergency Services Admin Totals		\$1,048,465	\$1,155,447	\$1,258,702

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Debt Service	Fund 100 - Areawide Department 160 - Emergency Services	Division 301 - Emer Med Service Board		

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 330 - Rescue Units				
Salaries & Wages				
411.100	Permanent Wages	\$114,670	\$149,294	\$184,430
411.200	Temp Wages & Adjmts	1,587	-	-
411.300	Overtime Wages	26	-	-
411.400	Election Worker/On-Call Responder Wages	419,657	460,000	499,000
Salaries & Wages Totals		535,940	609,294	683,430
Benefits				
412.100	Insurance Contrib	30,176	37,100	48,000
412.150	On-Call Health Insurance	503	-	-
412.190	Life Insurance	154	200	229
412.200	Unemployment Contrib	697	3,674	4,257
412.300	Medicare	7,720	8,879	10,287
412.400	Retirement Contrib. - DB Plan	6,200	39,578	51,567
412.410	PERS Tier IV - DC Plan	17,415	-	-
412.411	PERS Tier IV - Health Plan	1,057	-	-
412.412	PERS Tier IV - HRA	2,229	-	-
412.413	PERS Tier IV - OD&D	331	-	-
412.600	Workers Compensation	28,240	21,476	26,133
412.700	Sbs Contribution	32,860	37,537	43,488
Benefits Totals		127,583	148,444	183,961
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	284	-	-
414.200	Exp Reimb- Outside Boro	3,748	2,500	2,500
414.400	Travel Tickets	-	2,000	2,000
Expenses Outside Of Boro Totals		4,031	4,500	4,500
Communications				
421.100	Communication Network Services	4,335	13,000	14,950
421.200	Postage	1	-	-
Communications Totals		4,336	13,000	14,950
Advertising				
422.000	Advertising	-	600	600
Advertising Totals		-	600	600
Printing				
423.000	Printing	35	300	300
Printing Totals		35	300	300
Utilities-Building Oprtns				
424.100	Electricity	1,814	4,000	4,100
424.200	Water & Sewer	583	1,250	1,281
424.300	Natural Gas	4,279	5,000	8,200
424.400	Lp-Propane	-	100	103
Utilities-Building Oprtns Totals		6,676	10,350	13,684

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 330 - Rescue Units				
Rental/Lease				
425.200	Building Rental	25,498	24,618	24,742
Rental/Lease Totals		25,498	24,618	24,742
Professional Charges				
426.300	Dues & Fees	2,330	2,500	2,500
426.600	Computer Software/Online Services	-	900	2,400
426.900	Other Professional Chgs	-	4,000	10,000
Professional Charges Totals		2,330	7,400	14,900
Insurance & Bond				
427.100	Property Insurance	1,623	2,110	2,228
427.500	Liability Insurance	3,563	4,098	5,975
Insurance & Bond Totals		5,186	6,208	8,203
Maintenance Services				
428.100	Building Maint Services	146	1,000	5,000
428.200	Grounds Maint Services	-	1,500	3,000
428.300	Equipment Maint Services	17,442	10,000	10,000
428.400	Vehicle Maint Services	340	-	-
428.920	Other Maintenance Service	14	1,000	1,000
Maintenance Services Totals		17,942	13,500	19,000
Other Contractual				
429.200	Training Reimb/Conf Fees	3,127	3,000	3,000
429.210	Training/Instructor Fees	-	25,750	25,750
429.710	Testing	226	1,000	1,000
429.900	Other Contractual	67,088	84,000	110,000
Other Contractual Totals		70,441	113,750	139,750
Office Supplies				
430.100	Office Supplies	14	400	400
430.200	Copier/Fax Supplies	-	400	200
Office Supplies Totals		14	800	600
Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,322	-	-
431.200	Building Maint Supplies	1,082	1,500	1,500
431.300	Equipment Maint Supplies	12,212	18,600	18,600
431.400	Grounds Maint Supplies	-	1,000	1,000
431.900	Other Maint. Supplies	-	3,000	3,000
Maintenance Supplies Totals		17,615	24,100	24,100
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	532	1,700	1,734
432.200	Gas	8,609	25,000	25,000
Fuel/Oil-Vehicle Use Totals		9,141	26,700	26,734

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 330 - Rescue Units				
Misc Supplies				
433.100	Personnel Supplies	1,449	4,500	7,500
433.110	Clothing	25,322	30,000	30,000
433.120	Tools	-	4,500	4,500
433.200	Medical Supplies	5,624	6,000	6,000
433.300	Books/Subscriptions	-	3,500	3,500
433.500	Training Supplies	2,040	1,600	1,600
433.900	Other Supplies	16,506	32,300	35,000
Misc Supplies Totals		50,941	82,400	88,100
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	6,884	3,000	-
434.100	Other Equip under \$25,000	39,846	67,500	80,000
434.300	Furniture Under \$25,000	2,500	5,000	5,000
Equipment Under \$5,000 Totals		49,231	75,500	85,000
Equipment Over \$5000				
451.100	Equipment over \$25,000	115,014	10,000	95,000
451.200	Vehicles over \$25,000	-	25,000	25,000
Equipment Over \$5000 Totals		115,014	35,000	120,000
Division 330 - Rescue Units Totals		\$1,041,953	\$1,196,464	\$1,452,554

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 334 - Ambulance Operations				
Salaries & Wages				
411.100	Permanent Wages	\$4,816,470	\$5,217,200	\$6,133,098
411.200	Temp Wages & Adjmts	83,502	189,760	101,900
411.300	Overtime Wages	1,426,706	1,500,000	1,000,000
411.400	Election Worker/On-Call Responder Wages	91,017	125,000	125,000
Salaries & Wages Totals		6,417,696	7,031,960	7,359,998
Benefits				
412.100	Insurance Contrib	1,811,121	2,045,535	2,585,700
412.190	Life Insurance	10,010	11,038	12,325
412.200	Unemployment Contrib	37,960	43,227	45,360
412.300	Medicare	91,031	104,464	109,620
412.400	Retirement Contrib. - DB Plan	83,704	1,772,790	2,049,605
412.410	PERS Tier IV - DC Plan	1,053,401	-	-
412.411	PERS Tier IV - Health Plan	64,999	-	-
412.412	PERS Tier IV - HRA	155,622	-	-
412.413	PERS Tier IV - OD&D	17,782	-	-
412.600	Workers Compensation	329,062	246,098	274,105
412.700	Sbs Contribution	393,696	441,632	463,428
Benefits Totals		4,048,387	4,664,784	5,540,143
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,000	4,300	4,000
414.400	Travel Tickets	1,649	4,700	3,000
414.800	Moving Expenses	5,000	-	-
Expenses Outside Of Boro Totals		10,649	10,000	8,000
Communications				
421.200	Postage	1	-	-
Communications Totals		1	-	-
Advertising				
422.000	Advertising	-	500	1,500
Advertising Totals		-	500	1,500
Printing				
423.000	Printing	437	1,000	2,000
Printing Totals		437	1,000	2,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 334 - Ambulance Operations				
Utilities-Building Oprtns				
424.100	Electricity	27,008	33,000	35,875
424.200	Water & Sewer	1,046	1,500	1,538
424.300	Natural Gas	3,158	6,500	6,663
424.400	Lp-Propane	-	200	205
424.500	Garbage Pickups	1,479	5,000	5,125
424.550	Recycling Pickups	1,063	1,100	1,128
424.600	Heating Fuel-Oil	18,937	24,695	26,337
Utilities-Building Oprtns Totals		52,690	71,995	76,871
Rental/Lease				
425.200	Building Rental	242,560	250,470	339,465
425.300	Equipment Rental	7,560	7,000	8,000
Rental/Lease Totals		250,120	257,470	347,465
Professional Charges				
426.300	Dues & Fees	8,185	9,500	9,500
426.600	Computer Software/Online Services	1,970	6,550	7,500
426.900	Other Professional Chgs	170,988	178,000	180,000
Professional Charges Totals		181,143	194,050	197,000
Insurance & Bond				
427.100	Property Insurance	11,837	18,031	24,342
427.500	Liability Insurance	41,304	51,191	69,107
427.900	Insurance Deductible	-	2,970	-
Insurance & Bond Totals		53,141	72,192	93,449
Maintenance Services				
428.100	Building Maint Services	17,251	28,000	16,000
428.200	Grounds Maint Services	19,513	22,000	22,000
428.300	Equipment Maint Services	12,725	28,000	28,000
428.920	Other Maintenance Service	1,824	7,500	7,500
Maintenance Services Totals		51,312	85,500	73,500
Other Contractual				
429.200	Training Reimb/Conf Fees	1,210	5,000	5,000
429.210	Training/Instructor Fees	9,200	10,000	10,000
429.710	Testing	495	800	800
429.900	Other Contractual	59,711	110,000	75,000
Other Contractual Totals		70,615	125,800	90,800
Office Supplies				
430.100	Office Supplies	3,532	4,000	4,000
430.200	Copier/Fax Supplies	138	1,000	1,000
Office Supplies Totals		3,670	5,000	5,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 334 - Ambulance Operations				
Maintenance Supplies				
431.100	Vehicle Maint Supplies	87	-	-
431.200	Building Maint Supplies	11,415	8,000	12,000
431.300	Equipment Maint Supplies	25,366	20,000	25,000
431.400	Grounds Maint Supplies	338	1,500	1,500
Maintenance Supplies Totals		37,205	29,500	38,500
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,950	10,000	10,200
432.200	Gas	207,738	200,000	220,000
Fuel/Oil-Vehicle Use Totals		210,687	210,000	230,200
Misc Supplies				
433.100	Personnel Supplies	9,836	15,000	11,750
433.110	Clothing	8,752	50,000	50,000
433.120	Tools	215	5,000	5,000
433.200	Medical Supplies	423,567	450,000	450,000
433.300	Books/Subscriptions	823	2,000	5,000
433.500	Training Supplies	3,022	8,000	8,000
433.900	Other Supplies	11,936	13,000	15,000
Misc Supplies Totals		458,151	543,000	544,750
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	800	-	-
434.100	Other Equip under \$25,000	9,829	18,500	17,500
434.300	Furniture Under \$25,000	10,937	4,000	17,000
Equipment Under \$5,000 Totals		21,566	22,500	34,500
Division 334 - Ambulance Operations Totals		\$11,867,471	\$13,325,251	\$14,643,676

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 351 - Emergency Services Station 51				
Utilities-Building Oprtns				
424.100	Electricity	\$22,624	\$26,700	\$30,443
424.300	Natural Gas	9,063	20,990	24,908
424.500	Garbage Pickups	1,279	2,160	2,214
424.550	Recycling Pickups	574	594	609
Utilities-Building Oprtns Totals		33,540	50,444	58,174
Rental/Lease				
425.300	Equipment Rental	187	540	500
Rental/Lease Totals		187	540	500
Professional Charges				
426.300	Dues & Fees	243	270	270
426.600	Computer Software/Online Services	945	1,620	1,620
Professional Charges Totals		1,188	1,890	1,890
Insurance & Bond				
427.100	Property Insurance	13,572	17,643	18,546
Insurance & Bond Totals		13,572	17,643	18,546
Maintenance Services				
428.100	Building Maint Services	22,021	18,900	18,900
428.200	Grounds Maint Services	162	2,484	3,240
428.300	Equipment Maint Services	173	2,700	2,700
Maintenance Services Totals		22,356	24,084	24,840
Other Contractual				
429.710	Testing	86	108	108
429.900	Other Contractual	-	810	810
Other Contractual Totals		86	918	918
Maintenance Supplies				
431.200	Building Maint Supplies	4,816	3,564	3,564
431.300	Equipment Maint Supplies	-	1,620	1,620
431.400	Grounds Maint Supplies	-	810	810
431.900	Other Maint. Supplies	183	-	-
Maintenance Supplies Totals		4,999	5,994	5,994
Fuel/Oil-Vehicle Use				
432.200	Gas	546	810	826
Fuel/Oil-Vehicle Use Totals		546	810	826
Misc Supplies				
433.120	Tools	-	540	540
433.200	Medical Supplies	29	108	108
433.900	Other Supplies	554	1,080	1,080
Misc Supplies Totals		584	1,728	1,728

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 351 - Emergency Services Station 51				
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	-	1,150	-
434.300	Furniture Under \$25,000	-	2,160	-
Equipment Under \$5,000 Totals		-	3,310	-
Division 351 - Emergency Services Station 51 Totals		\$77,057	\$107,361	\$113,416

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 380 - Emergency Management				
Salaries & Wages				
411.100	Permanent Wages	\$924	\$85,810	\$135,342
411.200	Temp Wages & Adjmts	545	(10,200)	-
411.300	Overtime Wages	8	1,000	1,000
411.400	Election Worker/On-Call Responder Wages	42,380	165,000	250,000
Salaries & Wages Totals		43,858	241,610	386,342
Benefits				
412.100	Insurance Contrib	11,150	18,530	30,600
412.190	Life Insurance	2	146	146
412.200	Unemployment Contrib	9	2,266	2,184
412.300	Medicare	636	3,775	5,279
412.400	Retirement Contrib. - DB Plan	-	19,553	38,121
412.410	PERS Tier IV - DC Plan	(67)	-	-
412.411	PERS Tier IV - Health Plan	11	-	-
412.412	PERS Tier IV - HRA	34	-	-
412.413	PERS Tier IV - OD&D	3	-	-
412.600	Workers Compensation	2,287	8,154	13,411
412.700	Sbs Contribution	2,689	18,048	22,316
Benefits Totals		16,753	70,472	112,057
Expenses Within Borough				
413.100	Mileage - Within Borough	-	200	200
413.200	Expense Reimb-Within Boro	-	100	100
413.900	Other Exp - Within Boro	-	100	100
Expenses Within Borough Totals		-	400	400
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	200	200
414.200	Exp Reimb- Outside Boro	1,165	1,800	200
414.400	Travel Tickets	1,814	2,000	2,000
Expenses Outside Of Boro Totals		2,979	4,000	2,400
Communications				
421.200	Postage	6	-	-
Communications Totals		6	-	-
Advertising				
422.000	Advertising	-	100	3,500
Advertising Totals		-	100	3,500
Printing				
423.000	Printing	3,506	10,300	5,000
Printing Totals		3,506	10,300	5,000

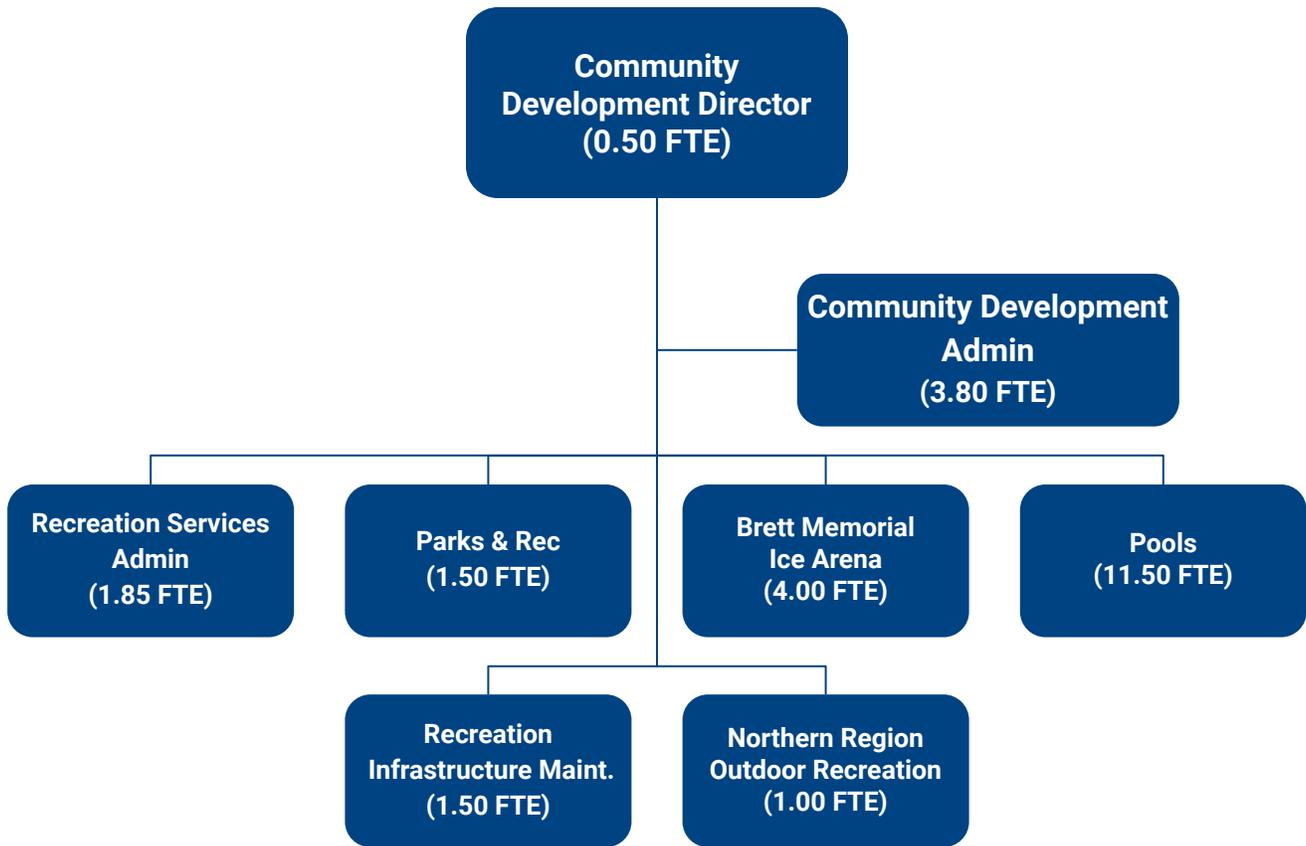
**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 380 - Emergency Management				
Utilities-Building Optrns				
424.100	Electricity	1,814	5,000	5,125
424.200	Water & Sewer	583	1,000	1,025
424.300	Natural Gas	4,279	4,900	6,150
Utilities-Building Optrns Totals		6,676	10,900	12,300
Rental/Lease				
425.200	Building Rental	13,145	50,245	50,328
425.300	Equipment Rental	2,571	3,000	3,000
Rental/Lease Totals		15,716	53,245	53,328
Professional Charges				
426.300	Dues & Fees	769	3,250	3,250
426.900	Other Professional Chgs	39	1,267	5,567
Professional Charges Totals		808	4,517	8,817
Insurance & Bond				
427.100	Property Insurance	3,660	4,758	5,114
427.500	Liability Insurance	2,157	2,480	3,703
Insurance & Bond Totals		5,817	7,238	8,817
Maintenance Services				
428.100	Building Maint Services	146	3,600	3,000
428.200	Grounds Maint Services	-	500	500
428.300	Equipment Maint Services	670	2,000	2,000
428.920	Other Maintenance Service	-	2,250	2,250
Maintenance Services Totals		816	8,350	7,750
Other Contractual				
429.200	Training Reimb/Conf Fees	1,250	500	1,250
429.210	Training/Instructor Fees	-	500	500
429.900	Other Contractual	15	500	500
Other Contractual Totals		1,265	1,500	2,250
Office Supplies				
430.100	Office Supplies	1,158	2,800	3,300
430.200	Copier/Fax Supplies	210	500	500
Office Supplies Totals		1,368	3,300	3,800
Maintenance Supplies				
431.200	Building Maint Supplies	1,630	2,900	2,000
431.300	Equipment Maint Supplies	186	1,000	1,000
431.400	Grounds Maint Supplies	-	100	100
Maintenance Supplies Totals		1,816	4,000	3,100
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	-	750	765
432.200	Gas	2,746	5,000	5,100

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 160 - Emergency Services Division 380 - Emergency Management				
Fuel/Oil-Vehicle Use Totals		2,746	5,750	5,865
Misc Supplies				
433.100	Personnel Supplies	857	1,000	1,000
433.110	Clothing	-	1,900	1,500
433.120	Tools	-	500	500
433.200	Medical Supplies	-	1,500	1,500
433.300	Books/Subscriptions	-	100	100
433.500	Training Supplies	-	750	750
433.900	Other Supplies	1,613	3,500	3,000
Misc Supplies Totals		2,469	9,250	8,350
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	4,080	-	-
434.100	Other Equip under \$25,000	-	6,000	6,000
434.300	Furniture Under \$25,000	-	20,000	20,000
Equipment Under \$5,000 Totals		4,080	26,000	26,000
Division 380 - Emergency Management Totals		110,679	460,932	650,076
Department 160 - Emergency Services Totals		\$15,112,324	\$17,599,046	\$19,570,549

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

- Create a Memorandum of Agreement with Department of Natural Resources (DNR) on Jonesville Public Use Area
- Coordinate with DNR to conduct a feasibility study, then design and build a shooting range in the Jonesville Slipper Lake area
- Create a Memorandum of Agreement with Mat-Su Ski Club (MSSC) for the Government Peak Recreation Area that focuses on facilities/storage, trail care and events
- Modify and update the Memorandum of Agreement with Willow Area Community Organization (WACO)
- Update Community Development webpages to be more End User friendly
- Modernize purchasing systems for all CD services including but not limited to Trailhead passes, swim lessons, swim passes, campground sites, pass citations
- Continue progress in wildfire risk reduction program
- Continue to develop new opportunities for public firewood access including online permitting
- Update Ag Policies
- Continue efforts to offer salvage timber sales
- Complete Borough Lake Access Points GIS work and plan public outreach for the new Lake Access landing page
- Coordinate with Chickaloon Native Village to permit Borough gravel site on Parks' Highway
- Begin live online & in-person public land sales
- Start the Chase Trailhead parking lot planning and public outreach for increased capacity and space efficiency
- Continue to support efforts of Skeetawk ski hill
- Plan for Settlers Bay expansion
- Complete Fish Creek Playground
- Complete Pioneer Peak Parking Lot and Restroom Replacement
- Legislative request for additional strategic land transfers from State Lands to MSB

Accomplishments

- Wildfire Mitigation-15 schools and 5 recreation sites complete
- Secured \$400,000 grant for wildfire mitigation
- Hundreds of cords of free firewood permits issued
- Meadow Lakes Gravel contact approved
- 744 acres of salvage timber harvest under contract
- Completed first solar farm lease
- Settlers Bay land acquisition of 187 acres and a \$50,000 grant
- 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
- Development of a new Library Materials Collection Policy
- Electric kiosks added at Lazy Mountain and GPRA
- Gravel lease and sales revenue exceeding \$90,000
- Create and provide support for the new Library Citizens' Advisory Committee

Community Development Measures							
Measure	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target	
Input	Trail Grooming Grants - Grantee in Kind Match value/\$	409,082	409,082	409,082	400,000	400,000	400,000
	Trail Care Agreements - Miles of trails maintained by volunteers	260	260	260	200	250	250
Land and Resource Management Division							
	General Permits issued, includes firewood and beetle kill harvest permits	110	110	110	109	100	100
	Land Sales/Parcels Sold	101	101	101	37	50	50
Output	Parks, Recreation & Libraries Division						
	Annual Trail Passes Sold	3,250	3,250	3,250	3,485	4,000	4,000
	Pools						
	Total Pool Patrons	58,306	58,306	58,306	110,000	100,000	100,000
	Libraries						
	Total Library Patrons	69,000	69,000	69,000	106,300	100,000	100,000
	Brett Ice Rink						
	Total Ice Rink Patrons	45,577	41,690	39,000	60,000	62,000	68,000

* Performance measures are expressed in calendar year

FY2025 Community Development Approved Expenditures by Division

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
123	Outdoor Ice Rinks	\$1,161	\$5,920	\$7,188	21.42%
124	Brett Memorial Ice Arena	961,598	1,003,426	1,066,224	6.26%
129	Recreational Services	341,154	377,400	407,907	8.08%
136	Community Pools	1,843,169	2,058,206	2,168,642	5.37%
142	Parks & Recreation	541,511	698,509	715,776	2.47%
145	Community Develop-Admin	658,416	743,618	787,513	5.90%
147	Recreation Infrastructure Maint.	393,785	426,649	437,396	2.52%
149	Community Dev - Northern Region	175,597	200,663	232,739	15.99%
Department Total		\$4,916,392	\$5,514,391	\$5,823,385	5.60%

FY2025 Community Development Approved Expenditures by Type

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved	% Change from FY24
411	Salaries & Wages	\$2,493,191	\$2,681,616	\$2,799,970	4.41%
412	Benefits	1,301,087	1,463,562	1,621,355	10.78%
413	Expenses Within Borough	1,628	3,430	3,600	4.96%
414	Expenses Outside Of Boro	2,681	8,300	15,600	87.95%
421	Communications	635	900	1,035	15.00%
422	Advertising	-	3,970	4,000	0.76%
423	Printing	12,931	7,020	12,150	73.08%
424	Utilities-Building Oprtns	521,976	572,600	629,238	9.89%
425	Rental/Lease	6,236	10,230	16,000	56.40%
426	Professional Charges	52,994	45,700	47,015	2.88%
428	Maintenance Services	73,036	91,145	118,410	29.91%
429	Other Contractual	144,293	213,362	203,135	-4.79%
430	Office Supplies	3,214	7,300	7,700	5.48%
431	Maintenance Supplies	125,032	201,560	161,875	-19.69%
432	Fuel/Oil-Vehicle Use	2,389	3,780	10,282	172.01%
433	Misc Supplies	57,998	75,142	66,920	-10.94%
434	Equipment Under \$25,000	91,004	109,824	65,100	-40.72%
451	Equipment Over \$25,000	26,066	-	40,000	
456	Small Bldg Const/Imprv	-	14,950	-	-100.00%
Department Total		\$4,916,392	\$5,514,391	\$5,823,385	5.60%

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 123 - Outdoor Ice Rinks				
Utilities-Building Oprtns				
424.400	Lp-Propane	\$-	\$700	\$718
Utilities-Building Oprtns Totals		-	700	718
Maintenance Supplies				
428.200	Grounds Maint Services	-	2,500	1,250
Maintenance Supplies Totals		-	2,500	1,250
Other Contractual				
429.900	Other Contractual	1,044	720	720
Other Contractual Totals		1,044	720	720
Maintenance Supplies				
431.200	Building Maint Supplies	117	-	-
431.900	Other Maint. Supplies	-	2,000	4,500
Maintenance Supplies Totals		117	2,000	4,500
Division 123 - Outdoor Ice Rinks Totals		\$1,161	\$5,920	\$7,188

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 124 - Brett Memorial Ice Arena				
Salaries & Wages				
411.100	Permanent Wages	\$258,443	\$272,847	\$289,945
411.200	Temp Wages & Adjmts	132,981	130,950	130,950
411.300	Overtime Wages	2,393	2,500	2,500
Salaries & Wages Totals		393,816	406,297	423,395
Benefits				
412.100	Insurance Contrib	99,881	106,000	120,000
412.190	Life Insurance	549	572	572
412.200	Unemployment Contrib	2,363	2,514	2,540
412.300	Medicare	5,596	6,075	6,513
412.400	Retirement Contrib. - DB Plan	27,041	68,259	85,148
412.410	PERS Tier IV - DC Plan	30,217	-	-
412.411	PERS Tier IV - Health Plan	1,990	-	-
412.412	PERS Tier IV - HRA	6,727	-	-
412.413	PERS Tier IV - OD&D	545	-	-
412.600	Workers Compensation	16,686	11,600	13,465
412.700	Sbs Contribution	24,141	25,684	27,532
Benefits Totals		215,735	220,704	255,770
Expenses Within Borough				
413.100	Mileage - Within Borough	-	200	200
Expenses Within Borough Totals		-	200	200
Advertising				
422.000	Advertising	-	550	1,500
Advertising Totals		-	550	1,500
Printing				
423.000	Printing	-	-	200
Printing Totals		-	-	200
Utilities-Building Oprtns				
424.100	Electricity	112,284	125,000	130,688
424.200	Water & Sewer	22,325	27,550	28,751
424.300	Natural Gas	38,309	44,950	46,125
424.400	Lp-Propane	-	400	410
424.500	Garbage Pickups	2,854	3,200	3,500
Utilities-Building Oprtns Totals		175,771	201,100	209,474
Rental/Lease				
425.300	Equipment Rental	2,857	2,900	4,000
Rental/Lease Totals		2,857	2,900	4,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 124 - Brett Memorial Ice Arena				
Professional Charges				
426.300	Dues & Fees	7,327	10,000	10,000
426.350	Credit Card Fees	5,929	5,775	6,100
Professional Charges Totals		13,256	15,775	16,100
Maintenance Services				
428.100	Building Maint Services	30,419	23,100	23,100
428.200	Grounds Maint Services	-	25	3,500
428.300	Equipment Maint Services	2,499	4,500	14,500
Maintenance Services Totals		32,919	27,625	41,100
Other Contractual				
429.900	Other Contractual	67,819	47,300	49,815
Other Contractual Totals		67,819	47,300	49,815
Office Supplies				
430.100	Office Supplies	-	700	700
Office Supplies Totals		-	700	700
Maintenance Supplies				
431.200	Building Maint Supplies	19,934	20,350	17,000
431.300	Equipment Maint Supplies	9,070	27,500	13,000
431.400	Grounds Maint Supplies	819	400	400
431.900	Other Maint. Supplies	-	300	300
Maintenance Supplies Totals		29,822	48,550	30,700
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	-	225	230
432.200	Gas	721	1,000	2,040
Fuel/Oil-Vehicle Use Totals		721	1,225	2,270
Misc Supplies				
433.100	Personnel Supplies	-	400	400
433.110	Clothing	813	1,000	1,500
433.120	Tools	494	850	850
433.200	Medical Supplies	-	250	250
433.900	Other Supplies	5,007	5,000	5,000
Misc Supplies Totals		6,315	7,500	8,000
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	22,567	22,000	22,000
434.300	Furniture Under \$25,000	-	1,000	1,000
Equipment Under \$5,000 Totals		22,567	23,000	23,000
Division 124 - Brett Memorial Ice Arena Totals		\$961,598	\$1,003,426	\$1,066,224

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 129 - Recreational Services				
Salaries & Wages				
411.100	Permanent Wages	\$183,954	\$195,118	\$208,573
411.200	Temp Wages & Adjmts	7,453	-	-
411.300	Overtime Wages	-	500	500
Salaries & Wages Totals		191,407	195,618	209,073
Benefits				
412.100	Insurance Contrib	46,318	49,025	55,500
412.190	Life Insurance	255	265	265
412.200	Unemployment Contrib	1,149	1,289	1,254
412.300	Medicare	2,693	3,116	3,032
412.400	Retirement Contrib. - DB Plan	-	48,494	55,948
412.410	PERS Tier IV - DC Plan	33,226	-	-
412.411	PERS Tier IV - Health Plan	2,017	-	-
412.412	PERS Tier IV - HRA	4,158	-	-
412.413	PERS Tier IV - OD&D	552	-	-
412.600	Workers Compensation	1,324	575	644
412.700	Sbs Contribution	11,733	13,173	12,816
Benefits Totals		103,424	115,937	129,459
Expenses Within Borough				
413.100	Mileage - Within Borough	388	400	800
Expenses Within Borough Totals		388	400	800
Advertising				
422.000	Advertising	-	3,420	2,000
Advertising Totals		-	3,420	2,000
Printing				
423.000	Printing	-	500	500
Printing Totals		-	500	500
Utilities-Building Oprtns				
424.100	Electricity	790	-	-
Utilities-Building Oprtns Totals		790	-	-
Professional Charges				
426.300	Dues & Fees	10	450	450
426.350	Credit Card Fees	8,707	5,200	3,000
Professional Charges Totals		8,717	5,650	3,450
Other Contractual				
429.500	Labor Services	8,662	12,200	12,500
429.900	Other Contractual	27,003	41,380	42,500
Other Contractual Totals		35,664	53,580	55,000
Office Supplies				
430.100	Office Supplies	14	500	500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 129 - Recreational Services				
Office Supplies Totals		14	500	500
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	125	125
Maintenance Supplies Totals		-	125	125
Misc Supplies				
433.100	Personnel Supplies	316	1,000	1,000
433.300	Books/Subscriptions	96	-	-
433.900	Other Supplies	338	170	500
Misc Supplies Totals		750	1,170	1,500
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	-	-	5,000
434.300	Furniture Under \$25,000	-	500	500
Equipment Under \$5,000 Totals		-	500	5,500
Division 129 - Recreational Services Totals		\$341,154	\$377,400	\$407,907

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 136 - Community Pools				
Salaries & Wages				
411.100	Permanent Wages	\$608,561	\$672,202	\$729,054
411.200	Temp Wages & Adjmts	329,329	308,060	308,060
411.300	Overtime Wages	1,421	1,000	1,000
Salaries & Wages Totals		939,312	981,262	1,038,114
Benefits				
412.100	Insurance Contrib	233,000	291,500	330,000
412.190	Life Insurance	1,352	1,573	1,573
412.200	Unemployment Contrib	5,636	6,095	6,229
412.300	Medicare	13,383	14,730	15,053
412.400	Retirement Contrib. - DB Plan	21,501	175,461	195,362
412.410	PERS Tier IV - DC Plan	90,810	-	-
412.411	PERS Tier IV - Health Plan	5,963	-	-
412.412	PERS Tier IV - HRA	19,970	-	-
412.413	PERS Tier IV - OD&D	1,631	-	-
412.600	Workers Compensation	62,636	44,860	48,137
412.700	Sbs Contribution	57,580	62,272	63,636
Benefits Totals		513,462	596,491	659,990
Communications				
421.200	Postage	7	-	-
Communications Totals		7	-	-
Printing				
423.000	Printing	-	500	500
Printing Totals		-	500	500
Utilities-Building Oprtns				
424.100	Electricity	152,651	153,800	169,125
424.200	Water & Sewer	32,194	31,700	41,000
424.300	Natural Gas	115,413	129,400	131,200
424.500	Garbage Pickups	599	150	513
Utilities-Building Oprtns Totals		300,857	315,050	341,838
Rental/Lease				
425.300	Equipment Rental	317	-	2,000
Rental/Lease Totals		317	-	2,000
Professional Charges				
426.300	Dues & Fees	5,409	3,500	5,500
426.350	Credit Card Fees	6,573	6,000	7,000
426.900	Other Professional Chgs	420	-	-
Professional Charges Totals		12,402	9,500	12,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 136 - Community Pools				
Maintenance Services				
428.100	Building Maint Services	2,214	9,635	5,000
428.200	Grounds Maint Services	5,470	7,500	6,000
428.300	Equipment Maint Services	1,755	3,365	4,000
Maintenance Services Totals		9,439	20,500	15,000
Other Contractual				
429.210	Training/Instructor Fees	300	200	-
429.710	Testing	4,980	5,700	5,500
429.900	Other Contractual	-	38,453	18,000
Other Contractual Totals		5,280	44,353	23,500
Office Supplies				
430.100	Office Supplies	760	1,750	2,000
Office Supplies Totals		760	1,750	2,000
Maintenance Supplies				
431.200	Building Maint Supplies	16,297	33,500	20,000
431.300	Equipment Maint Supplies	1,207	1,800	2,000
431.400	Grounds Maint Supplies	501	1,000	1,500
431.900	Other Maint. Supplies	24,580	30,000	30,000
Maintenance Supplies Totals		42,585	66,300	53,500
Misc Supplies				
433.100	Personnel Supplies	2,191	2,680	500
433.110	Clothing	867	1,500	1,000
433.200	Medical Supplies	88	320	200
433.500	Training Supplies	-	1,500	1,500
433.900	Other Supplies	6,639	5,000	5,000
Misc Supplies Totals		9,784	11,000	8,200
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	8,966	11,500	11,500
Equipment Under \$5,000 Totals		8,966	11,500	11,500
Division 136 - Community Pools Totals		\$1,843,169	\$2,058,206	\$2,168,642

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 142 - Parks & Recreation				
Salaries & Wages				
411.100	Permanent Wages	\$84,613	\$99,195	\$105,365
411.200	Temp Wages & Adjmts	182,566	210,000	210,000
411.300	Overtime Wages	810	1,000	1,000
Salaries & Wages Totals		267,989	310,195	316,365
Benefits				
412.100	Insurance Contrib	34,950	39,750	45,000
412.190	Life Insurance	189	215	215
412.200	Unemployment Contrib	1,608	1,958	1,898
412.300	Medicare	3,841	4,733	4,587
412.400	Retirement Contrib. - DB Plan	-	24,838	28,463
412.410	PERS Tier IV - DC Plan	14,109	-	-
412.411	PERS Tier IV - Health Plan	923	-	-
412.412	PERS Tier IV - HRA	3,069	-	-
412.413	PERS Tier IV - OD&D	253	-	-
412.600	Workers Compensation	14,535	11,874	12,715
412.700	Sbs Contribution	16,428	20,009	19,393
Benefits Totals		89,905	103,377	112,271
Expenses Within Borough				
413.100	Mileage - Within Borough	-	-	500
Expenses Within Borough Totals		-	-	500
Printing				
423.000	Printing	7,209	5,550	3,250
Printing Totals		7,209	5,550	3,250
Utilities-Building Oprtns				
424.100	Electricity	13,586	15,000	23,575
424.200	Water & Sewer	1,019	3,900	5,125
424.300	Natural Gas	843	1,850	1,538
424.400	Lp-Propane	-	150	154
424.500	Garbage Pickups	12,315	14,500	12,813
424.600	Heating Fuel-Oil	4,277	6,000	7,175
Utilities-Building Oprtns Totals		32,039	41,400	50,380
Rental/Lease				
425.300	Equipment Rental	2,662	3,030	6,000
Rental/Lease Totals		2,662	3,030	6,000
Professional Charges				
426.300	Dues & Fees	195	765	765
426.350	Credit Card Fees	1,857	4,000	4,000
Professional Charges Totals		2,052	4,765	4,765

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 142 - Parks & Recreation				
Maintenance Services				
428.100	Building Maint Services	8,443	7,650	15,000
428.200	Grounds Maint Services	4,705	1,000	10,000
428.300	Equipment Maint Services	859	5,410	6,000
428.400	Vehicle Maint Services	-	-	1,600
428.920	Other Maintenance Service	5,872	14,500	9,500
Maintenance Services Totals		19,879	28,560	42,100
Other Contractual				
429.500	Labor Services	-	-	3,600
429.710	Testing	1,390	3,000	3,000
429.900	Other Contractual	24,394	37,390	43,000
Other Contractual Totals		25,784	40,390	49,600
Office Supplies				
430.100	Office Supplies	1,693	3,250	3,400
Office Supplies Totals		1,693	3,250	3,400
Maintenance Supplies				
431.200	Building Maint Supplies	6,270	10,650	8,000
431.300	Equipment Maint Supplies	10,391	13,170	15,000
431.400	Grounds Maint Supplies	9,005	24,350	7,500
431.900	Other Maint. Supplies	1,972	3,500	2,500
Maintenance Supplies Totals		27,638	51,670	33,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	756	800	2,295
432.200	Gas	-	-	2,550
Fuel/Oil-Vehicle Use Totals		756	800	4,845
Misc Supplies				
433.100	Personnel Supplies	2,969	1,600	1,500
433.110	Clothing	5,588	6,000	6,000
433.120	Tools	5,162	8,800	5,000
433.200	Medical Supplies	-	200	200
433.300	Books/Subscriptions	-	-	100
433.500	Training Supplies	396	-	500
433.900	Other Supplies	14,952	15,922	15,000
Misc Supplies Totals		29,067	32,522	28,300
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	1,500	-
434.100	Other Equip under \$25,000	30,203	56,550	20,000
434.300	Furniture Under \$25,000	4,635	-	1,000
Equipment Under \$5,000 Totals		34,838	58,050	21,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 142 - Parks & Recreation				
Equipment Over \$5000				
451.100	Equipment over \$25,000	-	-	40,000
Equipment Over \$5000 Totals		-	-	40,000
Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	-	14,950	-
Small Bldg Const/Imprv Totals		-	14,950	-
Division 142 - Parks & Recreation Totals		\$541,511	\$698,509	\$715,776

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 145 - Community Develop-Admin				
Salaries & Wages				
411.100	Permanent Wages	\$393,592	\$426,223	\$441,278
411.300	Overtime Wages	168	500	500
Salaries & Wages Totals		393,760	426,723	441,778
Benefits				
412.100	Insurance Contrib	97,860	113,950	129,000
412.190	Life Insurance	535	615	615
412.200	Unemployment Contrib	2,363	2,613	2,651
412.300	Medicare	5,585	6,314	6,406
412.400	Retirement Contrib. - DB Plan	46,586	107,941	118,220
412.410	PERS Tier IV - DC Plan	46,039	-	-
412.411	PERS Tier IV - Health Plan	2,814	-	-
412.412	PERS Tier IV - HRA	5,702	-	-
412.413	PERS Tier IV - OD&D	770	-	-
412.600	Workers Compensation	3,637	9,826	10,842
412.700	Sbs Contribution	23,726	26,691	27,081
Benefits Totals		235,617	267,950	294,815
Expenses Within Borough				
413.100	Mileage - Within Borough	-	500	250
Expenses Within Borough Totals		-	500	250
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	500	500
414.200	Exp Reimb- Outside Boro	1,704	3,741	9,800
414.400	Travel Tickets	977	4,059	5,300
Expenses Outside Of Boro Totals		2,681	8,300	15,600
Printing				
423.000	Printing	875	450	700
Printing Totals		875	450	700
Professional Charges				
426.300	Dues & Fees	90	30	-
426.900	Other Professional Chgs	16,388	9,970	10,000
Professional Charges Totals		16,478	10,000	10,000
Other Contractual				
429.200	Training Reimb/Conf Fees	3,227	9,525	6,500
429.900	Other Contractual	2,041	7,214	10,000
Other Contractual Totals		5,268	16,739	16,500
Office Supplies				
430.100	Office Supplies	397	500	500
Office Supplies Totals		397	500	500
Equipment Maint Supplies				

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 145 - Community Develop-Admin				
431.300	Equipment Maint Supplies	632	1,500	1,500
Equipment Maint Supplies Totals		632	1,500	1,500
Misc Supplies				
433.100	Personnel Supplies	540	1,500	1,500
433.110	Clothing	914	1,500	1,500
433.300	Books/Subscriptions	-	170	170
433.900	Other Supplies	45	682	1,000
Misc Supplies Totals		1,499	3,852	4,170
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	318	-
434.100	Other Equip under \$25,000	775	708	1,000
434.300	Furniture Under \$25,000	434	6,078	700
Equipment Under \$5,000 Totals		1,209	7,104	1,700
Division 145 - Community Develop Admin Totals		\$658,416	\$743,618	\$787,513

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 147 - Recreation Infrastructure Maint.				
Salaries & Wages				
411.100	Permanent Wages	\$90,928	\$106,190	\$112,843
411.200	Temp Wages & Adjmts	130,436	168,000	168,000
411.300	Overtime Wages	239	500	500
Salaries & Wages Totals		221,603	274,690	281,343
Benefits				
412.100	Insurance Contrib	39,000	39,750	45,000
412.190	Life Insurance	189	215	215
412.200	Unemployment Contrib	1,329	2,136	1,688
412.300	Medicare	3,190	5,162	4,079
412.400	Retirement Contrib. - DB Plan	-	26,449	30,331
412.410	PERS Tier IV - DC Plan	15,367	-	-
412.411	PERS Tier IV - Health Plan	990	-	-
412.412	PERS Tier IV - HRA	3,036	-	-
412.413	PERS Tier IV - OD&D	271	-	-
412.600	Workers Compensation	12,579	10,515	11,307
412.700	Sbs Contribution	13,584	21,824	17,246
Benefits Totals		89,534	106,051	109,866
Expenses Within Borough				
413.100	Mileage - Within Borough	-	200	200
413.200	Expense Reimb-Within Boro	1,240	1,980	1,500
Expenses Within Borough Totals		1,240	2,180	1,700
Communications				
421.100	Communication Network Services	629	900	1,035
Communications Totals		629	900	1,035
Advertising				
422.000	Advertising	-	-	500
Advertising Totals		-	-	500
Printing				
423.000	Printing	2,559	20	4,500
Printing Totals		2,559	20	4,500
Rental/Lease				
425.300	Equipment Rental	-	4,000	3,000
Rental/Lease Totals		-	4,000	3,000
Professional Charges				
426.300	Dues & Fees	90	10	200
Professional Charges Totals		90	10	200
Maintenance Services				
428.200	Grounds Maint Services	6,750	-	7,500
428.300	Equipment Maint Services	300	4,300	800
Maintenance Services Totals		7,050	4,300	8,300
Other Contractual				
429.900	Other Contractual	293	-	-
Other Contractual Totals		293	-	-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 147 - Recreation Infrastructure Maint.				
Office Supplies				
430.100	Office Supplies	-	250	250
Office Supplies Totals		-	250	250
Maintenance Supplies				
431.200	Building Maint Supplies	500	750	750
431.300	Equipment Maint Supplies	3,712	5,165	5,000
431.400	Grounds Maint Supplies	5,333	9,700	6,000
431.900	Other Maint. Supplies	1,468	1,000	500
Maintenance Supplies Totals		11,013	16,615	12,250
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	681	835	852
Fuel/Oil-Vehicle Use Totals		681	835	852
Misc Supplies				
433.100	Personnel Supplies	1,901	1,500	1,500
433.110	Clothing	2,070	3,500	4,500
433.120	Tools	3,623	2,390	2,200
433.200	Medical Supplies	197	500	500
433.900	Other Supplies	1,811	6,508	2,500
Misc Supplies Totals		9,603	14,398	11,200
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	23,425	2,400	2,400
Equipment Under \$5,000 Totals		23,425	2,400	2,400
Equipment Over \$5000				
451.100	Equipment over \$25,000	26,066	-	-
Equipment Over \$5000 Totals		26,066	-	-
Division 147 - Recreation Infrastructure Maint. Totals		\$393,785	\$426,649	\$437,396

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 149 - Community Dev - Northern Region				
Salaries & Wages				
411.100	Permanent Wages	\$68,559	\$63,971	\$67,042
411.200	Temp Wages & Adjmts	16,301	22,360	22,360
411.300	Overtime Wages	444	500	500
Salaries & Wages Totals		85,304	86,831	89,902
Benefits				
412.100	Insurance Contrib	24,971	26,500	30,000
412.190	Life Insurance	137	143	143
412.200	Unemployment Contrib	512	521	539
412.300	Medicare	1,197	1,259	1,304
412.400	Retirement Contrib. - DB Plan	8,399	15,982	18,074
412.410	PERS Tier IV - DC Plan	6,325	-	-
412.411	PERS Tier IV - Health Plan	421	-	-
412.412	PERS Tier IV - HRA	1,459	-	-
412.413	PERS Tier IV - OD&D	115	-	-
412.600	Workers Compensation	4,642	3,324	3,613
412.700	Sbs Contribution	5,229	5,323	5,511
Benefits Totals		53,410	53,052	59,184
Expenses Within Borough				
413.100	Mileage - Within Borough	-	150	150
Expenses Within Borough Totals		-	150	150
Printing				
423.000	Printing	2,289	-	2,500
Printing Totals		2,289	-	2,500
Utilities-Building Oprtns				
424.100	Electricity	3,385	4,150	9,000
424.200	Water & Sewer	1,809	2,600	8,500
424.500	Garbage Pickups	4,825	4,500	4,613
424.600	Heating Fuel-Oil	2,499	3,100	4,715
Utilities-Building Oprtns Totals		12,518	14,350	26,828
Rental/Lease				
425.300	Equipment Rental	400	300	1,000
Rental/Lease Totals		400	300	1,000
Maintenance Services				
428.100	Building Maint Services	507	1,750	2,750
428.300	Equipment Maint Services	456	1,760	1,760
428.400	Vehicle Maint Services	-	150	150
428.920	Other Maintenance Service	2,787	4,000	6,000
Maintenance Services Totals		3,750	7,660	10,660

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 100 - Areawide Department 170 - Community Development Division 149 - Community Dev - Northern Region				
Other Contractual				
429.500	Labor Services	-	880	4,500
429.900	Other Contractual	3,141	9,400	3,500
Other Contractual Totals		3,141	10,280	8,000
Office Supplies				
430.100	Office Supplies	349	350	350
Office Supplies Totals		349	350	350
Maintenance Supplies				
431.100	Vehicle Maint Supplies	-	500	500
431.200	Building Maint Supplies	5,253	5,500	5,500
431.300	Equipment Maint Supplies	3,902	4,000	7,500
431.400	Grounds Maint Supplies	3,477	4,000	12,000
431.900	Other Maint. Supplies	594	800	800
Maintenance Supplies Totals		13,225	14,800	26,300
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	231	770	785
432.200	Gas	-	150	1,530
Fuel/Oil-Vehicle Use Totals		231	920	2,315
Misc Supplies				
433.100	Personnel Supplies	221	500	1,000
433.110	Clothing	-	350	700
433.120	Tools	266	1,700	1,700
433.200	Medical Supplies	137	150	150
433.900	Other Supplies	356	2,000	2,000
Misc Supplies Totals		980	4,700	5,550
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	-	7,270	-
Equipment Under \$5,000 Totals		-	7,270	-
Division 149 - Community Dev - Northern Region Totals		175,597	200,663	232,739
Department 170 - Community Development Totals		\$4,916,392	\$5,514,391	\$5,823,385
Fund 100 - Areawide Totals		\$200,157,895	\$165,433,414	\$176,311,186





NON-AREAWIDE SERVICES

204	Reconciliation of Fund Balance
205	Revenue Summary
206	Revenue & Expenditure Detail
208	Revenue Commentary
209	Fund 200 Revenue
210	Fund 200 Expense



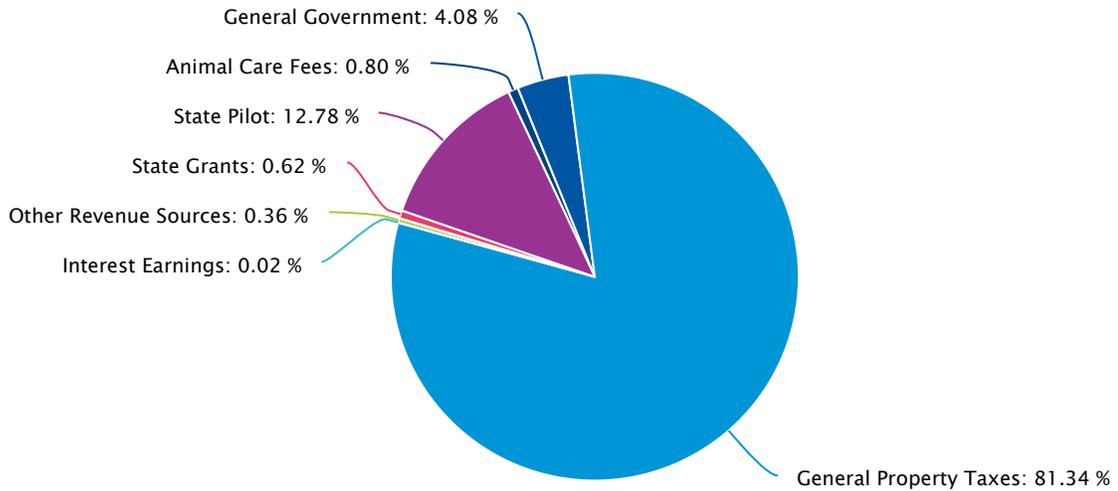
**Fund 200 - Non-Areawide
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	5,040,550	5,427,531	5,633,300
Total Expenditures	5,328,259	6,235,207	6,114,498
<hr/>			
Audited fund balance 6/30/2023			\$1,896,715
Estimated revenues 2023-2024 fiscal year	\$5,427,531		
Estimated expenditures 2023-2024 fiscal year	<u>(6,235,207)</u>		
Estimated FY2023 adjustment to fund balance		(807,676)	
Estimated fund balance 6/30/2024			1,089,039
Fiscal Year 2025 operations:			
Estimated revenues 2024-2025 fiscal year	5,633,300		
Estimated expenditures 2024-2025 fiscal year	(5,585,615)		
Transfers out:			
Areawide	(127,883)		
Capital	<u>(401,000)</u>		
Estimated FY2025 adjustment to fund balance		(481,198)	
Estimated fund balance 6/30/2025			607,841
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 6/30/2025			<u>\$37,841</u>

Fund 200 - Non-Areawide
Revenue Summary

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Animal Care Fees	\$69,133	\$40,000	\$45,000
General Government	132,333	226,000	230,000
General Property Taxes	4,040,582	4,384,900	4,582,300
Interest Earnings	6,348	1,000	1,000
Other Revenue Sources	65,589	20,000	20,000
Other State Revenue	27,960	-	-
Recovery Wage,Fringe,Exp	214	-	-
State Grants	36,200	35,000	35,000
State Pilot	634,605	720,000	720,000
Transfer From Other Funds	27,587	631	-
Total Revenues	\$5,040,550	\$5,427,531	\$5,633,300

Total Revenue by Classification
Proposed 2024-2025



Fund 200 - Non-Areawide
Revenue and Expenditure Detail

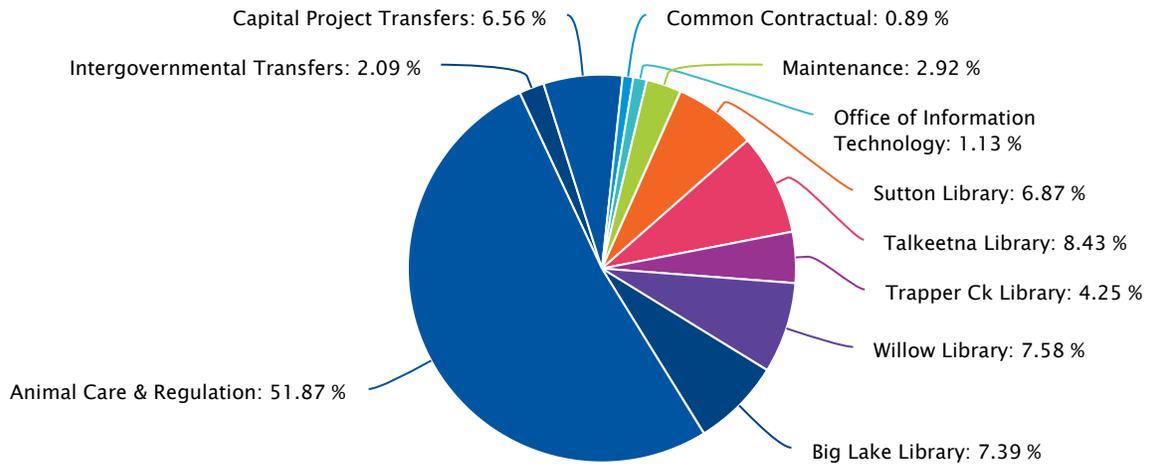
Revenue Detail

Account	Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
General Property Taxes				
311.100	Real Property	\$3,950,129	\$4,225,200	\$4,421,600
311.102	Real Property-Delinquent	41,541	115,000	115,000
311.200	Personal Property	4,699	4,700	5,700
311.400	Penalty & Interest	44,213.29	40,000	40,000
	Total 311	4,040,582	4,384,900	4,582,300
State Grants				
334.400	Library	36,200	35,000	35,000
	Total 334	36,200	35,000	35,000
State Payment-In-Lieu-Of-Taxes				
336.100	Utility	634,605	720,000	720,000
	Total 336	634,605	720,000	720,000
Other State Revenue				
337.800	State PERS Relief	27,960	-	-
	Total 337	27,960	-	-
General Government				
341.935	Library Fees & Fines	19,868	16,000	20,000
341.960	Animal Care Fees & Fines	112,465	210,000	210,000
	Total 341	132,333	226,000	230,000
Animal Care Fees				
345.000	Animal Care - Retr Cks	(828)	-	-
345.100	A/C Wasilla	35,707	20,000	20,000
345.200	A/C Palmer	24,777	20,000	20,000
345.300	A/C Houston	9,477	-	5,000
	Total 345	69,133	40,000	45,000
Interest Earnings				
361.100	Interest On Investments	6,348	1,000	1,000
	Total 361	6,348	1,000	1,000
Transfer From Other Funds				
367.400	Capital Projects	27,587	-	-
367.500	Debt Service	-	631	-
	Total 367	27,587	631	-
Other Revenues				
369.100	Miscellaneous	1,060	-	-
369.900	Donations	64,528	20,000	20,000
	Total 369	65,589	20,000	20,000
Total Revenues		\$5,040,336	\$5,427,531	\$5,633,300

Expenditure Detail

Division	Division Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
000	Intergovernmental Transfers	\$152,144	\$190,413	\$127,883
000	Capital Project Transfers	812,000	1,025,000	401,000
113	Common Contractual	2,397	55,100	54,500
121	Office of Information Technology	119,292	84,172	68,900
151	Maintenance	-	96,412	178,280
501	Library Board	438	1,000	1,000
503	Sutton Library	339,337	375,028	419,496
504	Talkeetna Library	393,163	456,299	515,233
505	Trapper Ck Library	209,745	224,557	259,621
507	Willow Library	378,344	430,182	463,110
508	Big Lake Library	419,848	460,682	451,561
606	Animal Care & Regulation	2,501,552	2,879,812	3,169,364
614	Animal Care & Reg. Board	-	4,550	4,550
Total Expenditures		\$5,328,259	\$6,283,207	\$6,114,498

Expenditures by Division
Proposed 2024-2025



**Fund 200 - Non-Areawide
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$13,120,270,150. A mill rate of 0.380 has been approved to fund the budget.

Net Tax Levy Requirement

	Estimated Assessed Valuation	Tax Levy	Exemptions	Estimated Uncollectible Taxes	Net Tax
Real	\$11,760,435,920	\$4,468,900	\$-	\$47,300	\$4,421,600
Sr Cit/Vet	1,290,874,440	490,500	490,500	-	-
Farm	53,919,670	-	-	-	-
Personal	15,040,120	5,700	-	-	5,700
Total	\$13,120,270,150	\$4,965,100	\$490,500	\$47,300	\$4,427,300

<u>311.000</u>	<u>General Property Taxes</u>	
311.100	Real Property Taxes-Current	\$4,421,600
311.102	Real Property Taxes-Delinquent	115,000
311.200	Personal Property Taxes-Current	5,700
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 2025 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 \$20,000.	
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 2025 are projected to equal \$20,000.	

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 000 - Non-Departmental Divison 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$3,950,129	\$4,225,200	\$4,421,600
311.102	Real Property-Delinquent	41,541	115,000	115,000
311.200	Personal Property	4,699	4,700	5,700
311.400	Penalty & Interest	44,213.27	40,000	40,000
General Property Taxes Totals		4,040,582	4,384,900	4,582,300
State Grants				
334.400	Library	36,200	35,000	35,000
State Grants Totals		36,200	35,000	35,000
State Pilot				
336.100	Utility	634,605	720,000	720,000
State Pilot Totals		634,605	720,000	720,000
Other State Revenue				
337.800	State PERS Relief	27,960	-	-
Other State Revenue Totals		27,960	-	-
General Government				
341.935	Library Fees & Fines	19,868	16,000	20,000
341.960	Animal Care Fees & Fines	112,465	210,000	210,000
General Government Totals		132,333	226,000	230,000
Animal Care Fees				
345.000	Animal Care - Retr Cks	(828)	-	-
345.100	A/C Wasilla	35,707	20,000	20,000
345.200	A/C Palmer	24,777	20,000	20,000
345.300	A/C Houston	9,477	-	5,000
Animal Care Fees Totals		69,133	40,000	45,000
Interest Earnings				
361.100	Interest On Investments	6,348	1,000	1,000
Interest Earnings Totals		6,348	1,000	1,000
Transfer From Other Funds				
367.400	Capital Projects	27,587	-	-
367.500	Debt Service	-	631	-
Transfer From Other Funds Totals		27,587	631	-
Other Revenue Sources				
369.100	Miscellaneous	1,060	-	-
369.900	Donations	64,528	20,000	20,000
Other Revenue Sources Totals		65,589	20,000	20,000
391.100	0	-	-	-
Division Total: Non-Departmental		5,040,336	5,427,531	5,633,300
Department Total: Non-Departmental		5,040,336	5,427,531	5,633,300
Fund Total: Non-Areawide		\$5,040,336	\$5,427,531	\$5,633,300

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Assembly Approved
Fund 200 - Non-Areawide Department 000 - Non-Departmental Divison 000 - Non-Departmental				
Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	\$20,980	\$22,029	\$23,064
443.260	IT - Admin & Audit	28,330	34,997	44,838
443.280	Finance - Admin & Audit	28,330	29,747	31,145
443.290	Legal - Admin & Audit	26,230	27,542	28,836
443.300	Maintenance	20,044	556	-
443.305	Fleet Maintenance	26,230	27,542	-
Intra Govern/Recov Expens Totals		150,144	142,413	127,883
Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	2,000	-	-
Operating Fund Transfers Totals		2,000	-	-
Capital Project Transfers				
446.500	Transfer To- Fund 480	25,000	-	-
446.700	Tfr415/425/430/435/440/47	787,000	1,025,000	401,000
Capital Project Transfers Totals		812,000	1,025,000	401,000
Division Totals: Non-Departmental		964,144	1,167,413	528,883
Department Totals: Non-Departmental		\$964,144	\$1,167,413	\$528,883

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:

- Continue to build our shelter’s “Capacity for Care”
- Continue to decrease in-shelter stay times - current average of 10.7 days
- Complete current capital improvement/deferred maintenance projects:
 - Back 40 phase 1 – in progress
 - Dog kennel renovation phase 1 – bids received 6/13/24
 - Cremator refurbishment – fall of 2024
 - Vet Clinic Equipment Upgrades – dental suite, X-ray relocation
- Continue Community Outreach:
 - Assisted living/nursing facility site visits
 - Adoption events
 - Seasonal events
 - School programs
 - Low-cost vaccination clinics
 - Community Food pantry
- Continue to work with UA and Mat-Su Career Tech High School’s Veterinary Assistant programs, work with UA’s Veterinary Technician Program starting in the fall of 2024

- Develop canine training program with SOA DOC
- Finish building and implement low-cost community spay/neuter program
- Continue to provide public awareness/education regarding AC&R via media outlets
- Continue to build volunteer/foster and rescue partner programs with new program coordinators
- Implement new agency programs (PetPoint, Advanced Scheduling, SAMSARA)

LONG-TERM:

- Complete capital improvement/deferred maintenance projects:
 - Back 40 phase 2
 - Dog Hall renovation phase 2
 - Front counter renovation
- Continue to improve AC&R’s emergency/disaster preparedness plans and capabilities
- Continue to work with SPCA’s NTSI to identify further grant opportunities
- Develop Trap Neuter Release (TNR) program
- Implement inventory management program

Accomplishments

- We experienced record numbers in calendar year 2023 for animal intakes, rescue placements, enforcement cases, and emergency call-outs. Despite the increased numbers, were able to decrease our in-shelter stay times.
- We established a department-focused mental health support program for staff to combat “compassion fatigue”:
 - Curalinc EAP program
 - Dedicated counselor
 - Equine therapy option
- We are now on the board of the Alaska Animal Control Association and we were instrumental in the success of the 2024 AACA conference
- We established the Alaska Shelter to Shelter Initiative
- We hosted the Rural Domestic Preparedness Consortium’s Animals in Disasters Management courses, and will host more courses in October 2024
- We established the Mat-Su Miles and Mutts program
- Our Community License/Vaccination Clinic was successful with over 500 vaccines administered
- Our partnership with the SPCA’s Northern Tier Shelter Initiative resulted in multiple grant opportunities

Animal Care Performance Measures

Measure	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
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Input	Animal Intakes	2,848	2,837	3,115	3,464	3,500	3,750
	Animal Control Cases Received	1,754	1,641	1,753	2,045	2,250	2,500
	Problem Reporter Use	N/A	N/A	55	945	1,500	1,750
	Volunteer Hours- In Shelter	7,091	5,534	7,120	1,777	2,100	2,500
	Volunteer Hours-Foster	\$7,367	\$10,443	\$6,217	\$2,846	\$3,100	\$3,500
	Length of Stay In-Shelter (days)	20	22	25	10	8	7
Output	Volunteer FTE (In-Shelter)	3	3	3	1	1	1
	Volunteer FTE (Foster)	\$4	\$5	\$3	\$1	\$1	\$1
	Animal Adoptions	1,734	1,488	1,597	1,324	1,400	1,500
	Animals Returned to Owner	530	561	579	543	600	700
	Animals Transferred to Rescues	125	104	295	681	800	900
	Animals Euthanized	428	486	542	827	700	650
Outcome	Animal Control Cases Closed	\$1,808	\$1,717	\$1,808	\$2,131	\$2,300	\$2,550
	Licenses Issued - Cat	802	701	685	743	800	850
	Licenses Issued - Dog	396	397	546	1,100	1200	1250
	Licenses Issued - Kennel	26	30	22	41	50	60
	Citations Issued	101	182	202	288	300	325
	Classifications Issued	45	57	53	43	45	50

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 100 - Assembly Division 606 - Animal Care & Regulation				
Salaries & Wages				
411.100	Permanent Wages	\$1,021,895	\$1,185,333	\$1,312,638
411.200	Temp Wages & Adjmts	150,661	195,400	166,800
411.300	Overtime Wages	34,430	30,000	40,000
411.400	Election Worker/On-Call Responder Wages	350	-	-
Salaries & Wages Totals		1,207,336	1,410,733	1,519,438
Benefits				
412.100	Insurance Contrib	416,000	450,500	540,000
412.190	Life Insurance	1,947	2,431	2,574
412.200	Unemployment Contrib	7,244	8,686	9,117
412.300	Medicare	17,030	20,991	22,032
412.400	Retirement Contrib. - DB Plan	45,736	310,440	361,966
412.410	PERS Tier IV - DC Plan	161,889	-	-
412.411	PERS Tier IV - Health Plan	9,665	-	-
412.412	PERS Tier IV - HRA	29,656	-	-
412.413	PERS Tier IV - OD&D	2,644	-	-
412.600	Workers Compensation	31,892	26,290	28,976
412.700	Sbs Contribution	73,990	88,743	93,142
Benefits Totals		797,694	908,081	1,057,807
Communications				
421.100	Communication Network Services	29,625	30,000	34,500
421.200	Postage	342	-	500
Communications Totals		29,966	30,000	35,000
Advertising				
422.000	Advertising	1,781	1,750	1,000
Advertising Totals		1,781	1,750	1,000
Printing				
423.000	Printing	5,515	6,674	3,000
Printing Totals		5,515	6,674	3,000
Utilities-Building Oprtns				
424.100	Electricity	51,325	59,400	60,885
424.300	Natural Gas	47,426	52,482	49,200
424.500	Garbage Pickups	4,766	5,675	5,433
Utilities-Building Oprtns Totals		103,517	117,557	115,518
Professional Charges				
426.300	Dues & Fees	2,117	1,750	2,500
426.350	Credit Card Fees	2,728	2,500	2,500
426.600	Computer Software/Online Services	1,563	13,054	2,500
426.900	Other Professional Chgs	52,294	47,205	53,720
Professional Charges Totals		58,702	64,509	61,220
Insurance & Bond				

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 100 - Assembly Division 606 - Animal Care & Regulation				
427.100	Property Insurance	18,058	20,481	27,649
427.500	Liability Insurance	8,323	10,338	13,956
Insurance & Bond Totals		26,382	30,819	41,605
Maintenance Services				
428.100	Building Maint Services	11,450	16,450	15,000
428.200	Grounds Maint Services	-	200	-
428.300	Equipment Maint Services	17,597	17,350	15,000
428.400	Vehicle Maint Services	-	-	2,500
428.920	Other Maintenance Service	250	-	500
Maintenance Services Totals		29,297	34,000	33,000
Other Contractual				
429.200	Training Reimb/Conf Fees	1,890	4,000	4,000
429.210	Training/Instructor Fees	2,140	4,000	4,000
429.710	Testing	183	1,000	1,000
429.900	Other Contractual	2,818	11,500	10,000
Other Contractual Totals		7,031	20,500	19,000
Office Supplies				
430.100	Office Supplies	4,758	5,650	7,000
430.200	Copier/Fax Supplies	(160)	700	1,000
Office Supplies Totals		4,598	6,350	8,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,053	1,018	2,500
431.200	Building Maint Supplies	21,353	14,500	25,000
431.300	Equipment Maint Supplies	226	2,200	3,000
431.400	Grounds Maint Supplies	-	2,000	1,000
431.900	Other Maint. Supplies	-	500	500
Maintenance Supplies Totals		22,632	20,218	32,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	101	250	255
432.200	Gas	18,115	22,550	23,001
432.300	Diesel Fuel	-	1,000	1,020
Fuel/Oil-Vehicle Use Totals		18,216	23,800	24,276

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 100 - Assembly Division 606 - Animal Care & Regulation				
Misc Supplies				
433.100	Personnel Supplies	1,275	8,100	7,000
433.110	Clothing	5,219	7,000	7,000
433.120	Tools	93	1,000	1,000
433.200	Medical Supplies	-	300	500
433.300	Books/Subscriptions	-	-	500
433.500	Training Supplies	-	225	500
433.700	Resale Supplies	-	-	2,000
433.900	Other Supplies	11,750	12,750	12,000
433.950	AC&R Animal Supplies	161,948	163,750	175,000
Misc Supplies Totals		180,285	193,125	205,500
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	7,037	8,796	7,000
434.100	Other Equip under \$25,000	1,561	2,900	5,000
434.300	Furniture Under \$25,000	-	-	1,000
Equipment Under \$5,000 Totals		8,598	11,696	13,000
Division 606 - Animal Care & Regulation Totals		\$2,501,552	\$2,879,812	\$3,169,364

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 115 - Information Technology Division 121 - Office Of Information Technology				
Salaries & Wages				
411.100	Permanent Wages	\$33,230	\$-	\$-
411.300	Overtime Wages	497	-	-
Salaries & Wages Totals		33,726	-	-
Benefits				
412.100	Insurance Contrib	12,474	-	-
412.190	Life Insurance	69	-	-
412.200	Unemployment Contrib	202	-	-
412.300	Medicare	480	-	-
412.410	PERS Tier IV - DC Plan	3,200	-	-
412.411	PERS Tier IV - Health Plan	368	-	-
412.412	PERS Tier IV - HRA	1,120	-	-
412.413	PERS Tier IV - OD&D	101	-	-
412.600	Workers Compensation	150	-	-
412.700	Sbs Contribution	2,060	-	-
Benefits Totals		20,224	-	-
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	50	50
Expenses Outside Of Boro Totals		-	50	50
Communications				
421.200	Postage	-	-	100
Communications Totals		-	-	100
Professional Charges				
426.600	Computer Software/Online Services	33,150	45,429	35,000
Professional Charges Totals		33,150	45,429	35,000
Insurance & Bond				
427.500	Liability Insurance	168	193	-
Insurance & Bond Totals		168	193	-
Other Contractual				
429.900	Other Contractual	16,300	-	-
Other Contractual Totals		16,300	-	-
Maintenance Supplies				
431.300	Equipment Maint Supplies	-	2,750	-
Maintenance Supplies Totals		-	2,750	-
Misc Supplies				
433.300	Books/Subscriptions	12,452	13,750	13,750
Misc Supplies Totals		12,452	13,750	13,750

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 115 - Information Technology Division 121 - Office Of Information Technology				
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	3,272	7,000	5,000
434.100	Other Equip under \$25,000	-	15,000	15,000
Equipment Under \$5,000 Totals		3,272	22,000	20,000
Division 121 - Office of Information Technology Totals		119,292	84,172	68,900
Department 115 - Information Technology Totals		\$119,292	\$84,172	\$68,900

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 120 - Finance Division 113 - Common Contractual				
Professional Charges				
426.700	Occupational Health	\$2,397	\$4,500	\$4,500
Professional Charges Totals		2,397	4,500	4,500
Insurance & Bond				
427.900	Insurance Deductible	-	50,000	50,000
Insurance & Bond Totals		-	50,000	50,000
Division 113 - Common Contractual Totals		2,397	54,500	54,500
Department 120 - Finance Totals		\$2,397	\$54,500	\$54,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 501 - Library Board				
Expenses Within Borough				
413.100	Mileage - Within Borough	\$438	\$1,000	\$1,000
Expenses Within Borough Totals		438	1,000	1,000
Division 501 - Library Board Totals		\$438	\$1,000	\$1,000

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 503 - Sutton Library				
Salaries & Wages				
411.100	Permanent Wages	\$111,884	\$115,100	\$137,349
411.200	Temp Wages & Adjmts	30,452	32,390	32,390
411.300	Overtime Wages	-	300	300
Salaries & Wages Totals		142,336	147,790	170,039
Benefits				
412.100	Insurance Contrib	49,028	53,000	60,000
412.190	Life Insurance	275	286	286
412.200	Unemployment Contrib	854	887	1,020
412.300	Medicare	1,983	2,143	2,466
412.400	Retirement Contrib. - DB Plan	-	28,608	36,835
412.410	PERS Tier IV - DC Plan	18,261	-	-
412.411	PERS Tier IV - Health Plan	1,227	-	-
412.412	PERS Tier IV - HRA	4,490	-	-
412.413	PERS Tier IV - OD&D	336	-	-
412.600	Workers Compensation	633	444	534
412.700	Sbs Contribution	8,725	9,060	10,423
Benefits Totals		85,811	94,428	111,564
Expenses Within Borough				
413.100	Mileage - Within Borough	266	265	265
Expenses Within Borough Totals		266	265	265
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	79	-	120
414.200	Exp Reimb- Outside Boro	1,548	-	-
414.400	Travel Tickets	431	-	800
Expenses Outside Of Boro Totals		2,057	-	920
Communications				
421.100	Communication Network Services	10,521	12,293	14,950
421.200	Postage	2,242	4,213	2,800
Communications Totals		12,763	16,506	17,750
Printing				
423.000	Printing	-	166	250
Printing Totals		-	166	250
Utilities-Building Optrns				
424.100	Electricity	8,793	11,000	11,275
424.500	Garbage Pickups	1,053	1,000	1,025
424.600	Heating Fuel-Oil	6,211	9,750	10,250
Utilities-Building Optrns Totals		16,057	21,750	22,550
Rental/Lease				
425.300	Equipment Rental	927	1,100	1,100
Rental/Lease Totals		927	1,100	1,100
Professional Charges				
426.300	Dues & Fees	842	900	900
426.600	Computer Software/Online Services	-	1,207	500
Professional Charges Totals		842	2,107	1,400
Insurance & Bond				

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 503 - Sutton Library				
427.100	Property Insurance	8,386	9,557	12,902
427.500	Liability Insurance	860	1,074	1,450
Insurance & Bond Totals		9,245	10,631	14,352
Maintenance Services				
428.100	Building Maint Services	19,027	19,746	20,546
428.200	Grounds Maint Services	2,040	6,100	4,500
428.300	Equipment Maint Services	590	735	735
Maintenance Services Totals		21,657	26,581	25,781
Other Contractual				
429.200	Training Reimb/Conf Fees	470	400	400
429.710	Testing	695	625	1,125
429.900	Other Contractual	9,454	9,385	10,100
Other Contractual Totals		10,619	10,410	11,625
Office Supplies				
430.100	Office Supplies	928	1,090	1,300
Office Supplies Totals		928	1,090	1,300
Maintenance Supplies				
431.200	Building Maint Supplies	746	1,700	1,600
431.300	Equipment Maint Supplies	-	-	500
431.400	Grounds Maint Supplies	1,103	2,400	500
431.900	Other Maint. Supplies	1,348	2,500	1,800
Maintenance Supplies Totals		3,196	6,600	4,400
Misc Supplies				
433.100	Personnel Supplies	-	-	100
433.200	Medical Supplies	-	50	100
433.300	Books/Subscriptions	22,482	26,626	26,000
433.900	Other Supplies	1,885	1,700	2,000
Misc Supplies Totals		24,366	28,376	28,200
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	4,094	5,900	3,000
434.100	Other Equip under \$25,000	-	599	-
434.300	Furniture Under \$25,000	4,172	729	5,000
Equipment Under \$5,000 Totals		8,266	7,228	8,000
Division 503 - Sutton Library Totals		\$339,337	\$375,028	\$419,496

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 504 - Talkeetna Library				
Salaries & Wages				
411.100	Permanent Wages	\$116,605	\$126,381	\$141,129
411.200	Temp Wages & Adjmts	70,763	62,660	62,660
411.300	Overtime Wages	54	250	250
Salaries & Wages Totals		187,422	189,291	204,039
Benefits				
412.100	Insurance Contrib	49,978	53,000	60,000
412.190	Life Insurance	266	286	286
412.200	Unemployment Contrib	1,124	1,136	1,224
412.300	Medicare	2,624	2,745	2,959
412.400	Retirement Contrib. - DB Plan	-	31,392	37,833
412.410	PERS Tier IV - DC Plan	19,551	-	-
412.411	PERS Tier IV - Health Plan	1,279	-	-
412.412	PERS Tier IV - HRA	4,355	-	-
412.413	PERS Tier IV - OD&D	350	-	-
412.600	Workers Compensation	1,247	565	637
412.700	Sbs Contribution	11,489	11,604	12,508
Benefits Totals		92,264	100,728	115,447
Expenses Within Borough				
413.100	Mileage - Within Borough	1,108	1,000	1,400
413.400	Meal Allowance -W/I Boro	1,320	-	-
Expenses Within Borough Totals		2,428	1,000	1,400
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	225	300
414.200	Exp Reimb- Outside Boro	1,374	1,000	-
414.400	Travel Tickets	-	800	800
Expenses Outside Of Boro Totals		1,374	2,025	1,100
Communications				
421.100	Communication Network Services	12,443	14,122	14,490
421.200	Postage	2,000	4,000	4,500
Communications Totals		14,443	18,122	18,990
Advertising				
422.000	Advertising	-	150	150
Advertising Totals		-	150	150
Printing				
423.000	Printing	-	675	675
Printing Totals		-	675	675

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 504 - Talkeetna Library				
Utilities-Building Optrns				
424.100	Electricity	15,020	20,000	20,500
424.500	Garbage Pickups	-	550	600
424.600	Heating Fuel-Oil	9,115	15,600	15,990
Utilities-Building Optrns Totals		24,135	36,150	37,090
Rental/Lease				
425.300	Equipment Rental	440	2,500	2,000
Rental/Lease Totals		440	2,500	2,000
Professional Charges				
426.300	Dues & Fees	582	1,100	1,100
Professional Charges Totals		582	1,100	1,100
Insurance & Bond				
427.100	Property Insurance	9,682	12,586	14,810
427.500	Liability Insurance	1,131	1,375	1,857
Insurance & Bond Totals		10,812	13,961	16,667
Maintenance Services				
428.100	Building Maint Services	3,428	20,000	20,000
428.200	Grounds Maint Services	8,857	16,000	16,000
428.300	Equipment Maint Services	2,767	3,750	3,750
Maintenance Services Totals		15,052	39,750	39,750
Other Contractual				
429.200	Training Reimb/Conf Fees	400	400	-
429.210	Training/Instructor Fees	-	300	300
429.710	Testing	695	1,075	1,075
429.900	Other Contractual	8,744	9,704	12,500
Other Contractual Totals		9,839	11,479	13,875
Office Supplies				
430.100	Office Supplies	836	1,750	1,750
430.200	Copier/Fax Supplies	247	400	650
Office Supplies Totals		1,082	2,150	2,400
Maintenance Supplies				
431.200	Building Maint Supplies	2,219	2,000	2,000
431.300	Equipment Maint Supplies	-	300	300
431.400	Grounds Maint Supplies	580	900	2,000
431.900	Other Maint. Supplies	1,101	3,000	3,000
Maintenance Supplies Totals		3,899	6,200	7,300

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 504 - Talkeetna Library				
Misc Supplies				
433.100	Personnel Supplies	-	200	200
433.110	Clothing	-	250	250
433.200	Medical Supplies	-	250	250
433.300	Books/Subscriptions	12,963	19,222	40,450
433.900	Other Supplies	3,488	4,800	4,800
Misc Supplies Totals		16,451	24,722	45,950
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	10,628	4,796	4,800
434.100	Other Equip under \$25,000	2,313	500	1,200
434.300	Furniture Under \$25,000	-	1,000	1,300
Equipment Under \$5,000 Totals		12,941	6,296	7,300
Division 504 - Talkeetna Library Totals		\$393,163	\$456,299	\$515,233

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 505 - Trapper Ck Library				
Salaries & Wages				
411.100	Permanent Wages	\$65,107	\$52,959	\$74,001
411.200	Temp Wages & Adjmts	26,806	35,668	35,668
411.300	Overtime Wages	131	250	250
Salaries & Wages Totals		92,044	88,877	109,919
Benefits				
412.100	Insurance Contrib	23,300	26,500	30,000
412.190	Life Insurance	149	143	143
412.200	Unemployment Contrib	552	533	660
412.300	Medicare	1,296	1,289	1,594
412.400	Retirement Contrib. - DB Plan	8,833	13,190	19,870
412.410	PERS Tier IV - DC Plan	5,413	-	-
412.411	PERS Tier IV - Health Plan	375	-	-
412.412	PERS Tier IV - HRA	1,541	-	-
412.413	PERS Tier IV - OD&D	103	-	-
412.600	Workers Compensation	389	269	347
412.700	Sbs Contribution	5,642	5,448	6,738
Benefits Totals		47,593	47,372	59,352
Expenses Within Borough				
413.100	Mileage - Within Borough	2,317	1,995	1,800
Expenses Within Borough Totals		2,317	1,995	1,800
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	314	200	200
414.200	Exp Reimb- Outside Boro	687	-	-
414.400	Travel Tickets	-	450	-
Expenses Outside Of Boro Totals		1,001	650	200
Communications				
421.100	Communication Network Services	11,076	16,093	18,507
421.200	Postage	1,024	2,000	1,100
Communications Totals		12,100	18,093	19,607
Advertising				
422.000	Advertising	-	-	150
Advertising Totals		-	-	150
Printing				
423.000	Printing	-	249	100
Printing Totals		-	249	100

Utilities-Building Optrns				
424.100	Electricity	3,717	5,200	5,330
424.500	Garbage Pickups	689	700	718
424.600	Heating Fuel-Oil	3,394	5,000	5,125
Utilities-Building Optrns Totals		7,800	10,900	11,173
Rental/Lease				
425.300	Equipment Rental	1,190	1,200	1,200
Rental/Lease Totals		1,190	1,200	1,200
Professional Charges				
426.300	Dues & Fees	600	740	965
426.600	Computer Software/Online Services	-	500	500
Professional Charges Totals		600	1,240	1,465
Insurance & Bond				
427.100	Property Insurance	3,689	4,795	5,224
427.500	Liability Insurance	636	731	872
Insurance & Bond Totals		4,324	5,526	6,096
Maintenance Services				
428.100	Building Maint Services	-	325	325
428.200	Grounds Maint Services	3,778	4,500	4,500
428.300	Equipment Maint Services	1,343	2,000	2,000
Maintenance Services Totals		5,120	6,825	6,825
Other Contractual				
429.200	Training Reimb/Conf Fees	200	400	-
429.710	Testing	495	540	540
429.900	Other Contractual	6,317	6,000	6,000
Other Contractual Totals		7,011	6,940	6,540
Office Supplies				
430.100	Office Supplies	564	800	800
Office Supplies Totals		564	800	800
Maintenance Supplies				
431.200	Building Maint Supplies	108	1,200	700
431.300	Equipment Maint Supplies	-	200	200
431.400	Grounds Maint Supplies	2,494	1,200	1,200
431.900	Other Maint. Supplies	549	1,000	600
Maintenance Supplies Totals		3,151	3,600	2,700
Fuel/Oil-Vehicle Use				
432.200	Gas	-	200	204
Fuel/Oil-Vehicle Use Totals		-	200	204
Misc Supplies				
433.120	Tools	-	75	75
433.200	Medical Supplies	31	75	75
433.300	Books/Subscriptions	18,836	19,600	21,000
433.900	Other Supplies	2,090	2,500	2,500
Misc Supplies Totals		20,957	22,250	23,650

Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	3,649	6,840	6,840
434.100	Other Equip under \$25,000	-	600	600
434.300	Furniture Under \$25,000	323	400	400
Equipment Under \$5,000 Totals		3,972	7,840	7,840
Division 505 - Trapper Ck Library Totals		\$209,745	\$224,557	\$259,621

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 507 - Willow Library				
Salaries & Wages				
411.100	Permanent Wages	\$132,011	\$139,565	\$156,480
411.200	Temp Wages & Adjmts	39,001	37,000	37,000
411.300	Overtime Wages	408	250	250
Salaries & Wages Totals		171,420	176,815	193,730
Benefits				
412.100	Insurance Contrib	51,521	53,000	60,000
412.190	Life Insurance	275	286	286
412.200	Unemployment Contrib	1,029	1,070	1,162
412.300	Medicare	2,432	2,586	2,809
412.400	Retirement Contrib. - DB Plan	-	34,660	41,941
412.410	PERS Tier IV - DC Plan	22,467	-	-
412.411	PERS Tier IV - Health Plan	1,452	-	-
412.412	PERS Tier IV - HRA	4,487	-	-
412.413	PERS Tier IV - OD&D	397	-	-
412.600	Workers Compensation	764	528	605
412.700	Sbs Contribution	10,508	10,934	11,876
Benefits Totals		95,332	103,064	118,679
Expenses Within Borough				
413.100	Mileage - Within Borough	819	800	800
Expenses Within Borough Totals		819	800	800
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	100	100
414.200	Exp Reimb- Outside Boro	515	-	1,000
414.400	Travel Tickets	184	-	800
Expenses Outside Of Boro Totals		699	100	1,900
Communications				
421.100	Communication Network Services	11,690	13,162	14,950
421.200	Postage	2,000	4,141	2,500
Communications Totals		13,690	17,303	17,450
Printing				
423.000	Printing	-	379	250
Printing Totals		-	379	250
Utilities-Building Oprtns				
424.100	Electricity	12,016	15,000	15,375
424.400	Lp-Propane	2,392	3,500	3,075
424.500	Garbage Pickups	2,958	3,000	3,075
424.600	Heating Fuel-Oil	9,334	17,500	17,938
Utilities-Building Oprtns Totals		26,699	39,000	39,463
Rental/Lease				
425.300	Equipment Rental	440	1,000	1,000
Rental/Lease Totals		440	1,000	1,000
Professional Charges				
426.300	Dues & Fees	656	875	875
Professional Charges Totals		656	875	875
Insurance & Bond				
427.100	Property Insurance	8,548	14,951	20,184
427.500	Liability Insurance	1,027	1,285	1,734
Insurance & Bond Totals		9,575	16,236	21,918
Maintenance Services				

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 507 - Willow Library				
428.100	Building Maint Services	150	2,000	2,000
428.200	Grounds Maint Services	5,848	7,395	4,500
428.300	Equipment Maint Services	524	855	750
Maintenance Services Totals		6,521	10,250	7,250
Other Contractual				
429.200	Training Reimb/Conf Fees	235	400	300
429.500	Labor Services	10,000	12,625	15,000
429.710	Testing	695	1,000	1,000
429.900	Other Contractual	9,962	10,375	10,000
Other Contractual Totals		20,892	24,400	26,300
Office Supplies				
430.100	Office Supplies	784	950	1,000
Office Supplies Totals		784	950	1,000
Maintenance Supplies				
431.200	Building Maint Supplies	-	50	50
431.300	Equipment Maint Supplies	-	195	195
431.400	Grounds Maint Supplies	-	500	500
431.900	Other Maint. Supplies	2,339	3,500	3,500
Maintenance Supplies Totals		2,339	4,245	4,245
Misc Supplies				
433.100	Personnel Supplies	-	200	200
433.200	Medical Supplies	-	250	250
433.300	Books/Subscriptions	20,957	24,695	25,000
433.900	Other Supplies	1,271	1,000	1,000
Misc Supplies Totals		22,228	26,145	26,450
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	6,249	8,620	1,800
Equipment Under \$5,000 Totals		6,249	8,620	1,800
Division 507 - Willow Library Totals		\$378,344	\$430,182	\$463,110

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 508 - Big Lake Library				
Salaries & Wages				
411.100	Permanent Wages	\$132,344	\$139,268	\$132,729
411.200	Temp Wages & Adjmts	68,970	58,900	58,900
411.300	Overtime Wages	26	600	300
Salaries & Wages Totals		201,340	198,768	191,929
Benefits				
412.100	Insurance Contrib	49,544	53,000	60,000
412.190	Life Insurance	266	286	286
412.200	Unemployment Contrib	1,208	1,267	1,153
412.300	Medicare	2,848	3,062	2,787
412.400	Retirement Contrib. - DB Plan	23,500	34,673	35,679
412.410	PERS Tier IV - DC Plan	9,768	-	-
412.411	PERS Tier IV - Health Plan	645	-	-
412.412	PERS Tier IV - HRA	2,024	-	-
412.413	PERS Tier IV - OD&D	177	-	-
412.600	Workers Compensation	1,257	604	612
412.700	Sbs Contribution	12,342	12,947	11,784
Benefits Totals		103,579	105,839	112,301
Expenses Within Borough				
413.100	Mileage - Within Borough	330	-	500
Expenses Within Borough Totals		330	-	500
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	70	-	300
414.200	Exp Reimb- Outside Boro	73	-	1,250
414.400	Travel Tickets	184	-	-
Expenses Outside Of Boro Totals		327	-	1,550
Communications				
421.100	Communication Network Services	11,400	13,522	17,250
421.200	Postage	2,500	4,031	3,000
Communications Totals		13,900	17,553	20,250
Printing				
423.000	Printing	-	1,002	300
Printing Totals		-	1,002	300
Utilities-Building Oprtns				
424.100	Electricity	15,225	20,000	20,500
424.300	Natural Gas	5,106	10,000	13,000
424.500	Garbage Pickups	1,244	1,500	1,538
Utilities-Building Oprtns Totals		21,576	31,500	35,038
Rental/Lease				
425.300	Equipment Rental	2,406	2,441	2,900
Rental/Lease Totals		2,406	2,441	2,900
Professional Charges				
426.300	Dues & Fees	1,200	1,350	1,750
426.600	Computer Software/Online Services	-	2,672	-
426.700	Occupational Health	50	-	-
Professional Charges Totals		1,250	4,022	1,750
Insurance & Bond				
427.100	Property Insurance	5,693	6,440	8,694
427.500	Liability Insurance	1,188	1,444	1,949
Insurance & Bond Totals		6,881	7,884	10,643

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 200 - Non-Areawide Department 170 - Community Development Division 508 - Big Lake Library				
Maintenance Services				
428.100	Building Maint Services	4,719	5,080	6,000
428.200	Grounds Maint Services	4,390	5,000	5,500
428.300	Equipment Maint Services	745	1,000	1,000
Maintenance Services Totals		9,854	11,080	12,500
Other Contractual				
429.710	Testing	695	650	650
429.900	Other Contractual	1,587	10,325	10,000
Other Contractual Totals		2,282	10,975	10,650
Office Supplies				
430.100	Office Supplies	2,559	1,600	1,500
Office Supplies Totals		2,559	1,600	1,500
Maintenance Supplies				
431.200	Building Maint Supplies	2,274	3,673	2,500
431.300	Equipment Maint Supplies	-	-	200
431.400	Grounds Maint Supplies	-	-	500
431.900	Other Maint. Supplies	2,486	18,797	3,000
Maintenance Supplies Totals		4,760	22,470	6,200
Misc Supplies				
433.100	Personnel Supplies	148	380	600
433.200	Medical Supplies	-	-	200
433.300	Books/Subscriptions	32,215	30,672	35,000
433.900	Other Supplies	4,266	2,800	3,250
Misc Supplies Totals		36,629	33,852	39,050
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	9,108	11,000	3,000
434.100	Other Equip under \$25,000	1,519	-	-
434.300	Furniture Under \$25,000	1,548	696	1,500
Equipment Under \$5,000 Totals		12,175	11,696	4,500
Division 508 - Big Lake Library Totals		419,848	460,682	451,561
Department 170 - Community Development Totals		1,740,875	1,947,748	2,110,021
Fund Total: Non Areawide		\$5,328,259	\$6,235,207	\$6,114,498



ENHANCED 911

235 Reconciliation of Fund Balance
236 Fund 202 Revenue



**Fund 202 - Enhanced 911
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,867,428	1,216,000	1,331,000
Total Expenditures	1,564,062	1,638,206	1,698,212
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Audited fund balance as of 6/30/2023			\$7,206,311
Estimated revenues 2023-2024 fiscal year	\$1,216,000		
Estimated expenditures 2023-2024 fiscal year	<u>(1,638,206)</u>		
Estimated adjustment to fund balance		(422,206)	
Estimated fund balance 6/30/2024			6,784,105
Estimated revenues 2024-2025 fiscal year	1,331,000		
Estimated expenditures 2024-2025 fiscal year	<u>(1,698,212)</u>		
Estimated FY2025 adjustment to fund balance		(367,212)	
Estimated fund balance 6/30/2025			<u><u>\$6,416,893</u></u>

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 202 - Enhanced 911 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Public Safety				
342.700	Enhanced 911 Surcharge	\$1,655,904	\$1,215,000	\$1,330,000
Public Safety Totals		1,655,904	1,215,000	1,330,000
Interest Earnings				
361.100	Interest On Investments	14,700	1,000	1,000
Interest Earnings Totals		14,700	1,000	1,000
Transfer From Other Funds				
367.400	Capital Projects	65,124	-	-
Interest Earnings Totals		65,124	-	-
Other Revenue Sources				
369.100	Miscellaneous	131,700	-	-
Other Revenue Sources Totals		131,700	-	-
Division 000 - Non-Departmental Totals		1,867,428	1,216,000	1,331,000
Department 000 - Non-Departmental Totals		1,867,428	1,216,000	1,331,000
Fund 202 - Enhanced 911 Totals		\$1,867,428	\$1,216,000	\$1,331,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 202 - Enhanced 911 Department 160 - Emergency Services Division 370 - Enhanced 911				
Salaries & Wages				
411.100	Permanent Wages	\$110,408	\$117,166	\$125,245
411.300	Overtime Wages	504	5,000	5,000
Salaries & Wages Totals		110,912	122,166	130,245
Benefits				
412.100	Insurance Contrib	39,000	39,750	45,000
412.190	Life Insurance	206	215	215
412.200	Unemployment Contrib	665	793	781
412.300	Medicare	1,575	1,916	1,889
412.400	Retirement Contrib. - DB Plan	-	34,158	36,357
412.410	PERS Tier IV - DC Plan	19,190	-	-
412.411	PERS Tier IV - Health Plan	1,216	-	-
412.412	PERS Tier IV - HRA	3,369	-	-
412.413	PERS Tier IV - OD&D	333	-	-
412.600	Workers Compensation	494	1,076	1,173
412.700	Sbs Contribution	6,799	8,102	7,984
Benefits Totals		72,846	86,010	93,399
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	20	1,320
414.200	Exp Reimb- Outside Boro	5,019	8,000	10,000
414.400	Travel Tickets	4,045	9,000	11,000
Expenses Outside Of Boro Totals		9,064	17,020	22,320
Communications				
421.100	Communication Network Services	6,424	10,000	11,500
421.200	Postage	719	1,300	1,300
Communications Totals		7,144	11,300	12,800
Professional Charges				
426.300	Dues & Fees	1,753	2,500	2,500
426.600	Computer Software/Online Services	38,384	89,500	89,500
Professional Charges Totals		40,137	92,000	92,000
Insurance & Bond				
427.500	Liability Insurance	894	1,028	1,198
Insurance & Bond Totals		894	1,028	1,198
Other Contractual				
429.200	Training Reimb/Conf Fees	8,761	16,000	16,000
429.210	Training/Instructor Fees	-	10,000	10,000
429.900	Other Contractual	1,152,400	1,282,432	1,320,000
Other Contractual Totals		1,161,161	1,308,432	1,346,000
Misc Supplies				
433.300	Books/Subscriptions	-	250	250
Misc Supplies Totals		-	250	250

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
	Fund 202 - Enhanced 911 Department 160 - Emergency Services Division 370 - Enhanced 911			
	Division 370 - Enhanced 911 Totals	1,402,158	1,638,206	1,698,212
	Department 160 - Emergency Services Totals	1,402,158	1,638,206	1,698,212
Fund Total: Enhanced 911		\$1,564,062	\$1,638,206	\$1,698,212





LAND MANAGEMENT

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

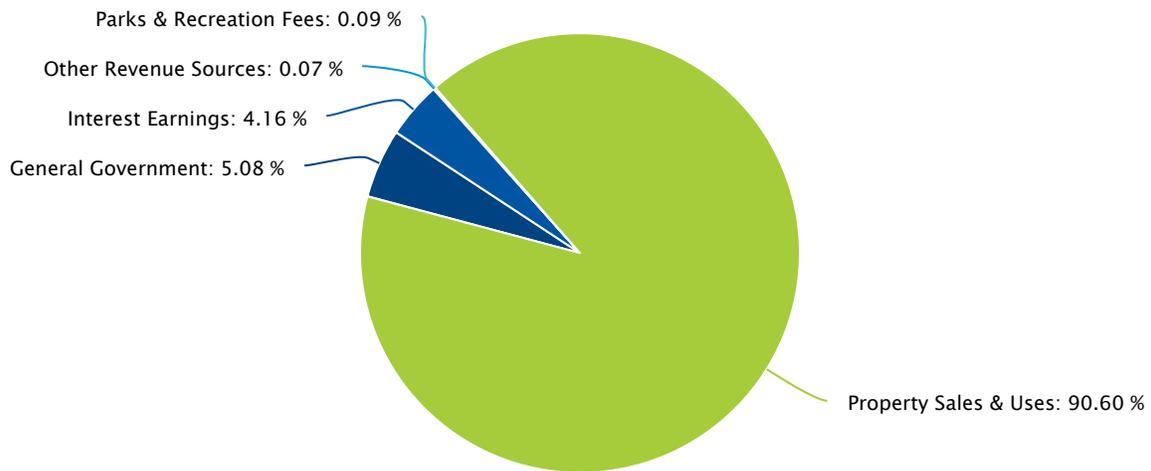
	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,881,036	1,303,700	1,347,700
Total Expenditures	1,540,836	1,688,332	1,546,693
Audit balance as of 6/30/2023			\$4,504,328
Land Management Permanent Fund	\$(992,195)		
Loan Receivable Land Management Permanent Fund	(2,221,894)		
Interest Earnings on Permanent Fund	(159,454)		
Audited fund balance at 6/30/2023			1,130,785
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 adjustment to fund balance		(638,682)	
Estimated fund balance 6/30/2024			492,103
Estimated revenues 2024-2025 fiscal year	1,347,700		
Estimated expenditures 2024-2025 fiscal year	(1,546,693)		
Estimated contribution to Permanent Fund	(278,050)		
Estimated interest earnings on Permanent Fund	(2,000)		
Estimated FY2024 adjustment to fund balance		(479,043)	
Committed for leave and benefits		(10,000)	
Estimated fund balance 6/30/2025			<u>\$3,060</u>

A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2023 were \$992,195. The estimated contributions at June 30, 2024 and 2025 respectively are \$252,050 and \$278,050. 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, 2025 net of the loan amount is \$1,522,295.

**Fund 203 - Land Management
Revenue Summary**

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
General Government	\$172,433	\$68,500	\$68,500
Interest Earnings	74,877	58,000	56,000
Other Revenue Sources	50,557	1,000	1,000
Other State Revenue	20,041	20,000	-
Parks & Recreation Fees	1,075	1,200	1,200
Property Sales & Uses	1,262,053	1,155,000	1,221,000
Transfer From Other Funds	300,000	-	-
Total Revenues	1,881,036	1,303,700	1,347,700

**Total Revenue by Classification
Proposed 2024-2025**



**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 2025 is \$68,500.
<u>343.000</u>	<u>Park Fees</u>	
343.360	Park Fees - Deshka Park:	In fiscal year 2025 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 2025.
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 2025.
361.450	Interest on Ag Sales:	Estimated interest earnings from Agriculture sales is \$.
<u>366.000</u>	<u>Property Sales and Uses</u>	
366.250	Wetland Bank Proceeds:	Revenue from wetland mitigation is projected at \$100,000 for fiscal year 2025.
366.400	Land Sales:	The proceeds from land sales agreements are projected to be \$800,000 during fiscal year 2025.
366.410	Gravel Sale Royalties:	The royalties from gravel sales are projected to be \$10,000 during fiscal year 2025.
366.450	Ag Sales:	The agriculture sales program is expected to generate \$ in income for fiscal year 2025.
366.500	Land Leases:	Revenue from borough land leases is projected at \$170,000 for fiscal year 2025.
366.600	Land Use Charges:	Projected revenue from gravel and stumpage (timber) agreements are \$137,000.
<u>369.000</u>	<u>Other Revenue Sources</u>	
369.800	Fines:	Various fines will be collected throughout the year totaling approximately \$1,000.

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 203 - Land Management Department 000 - Non-Departmental Division 000 - Non-Departmental				
Other State Revenue				
337.800	State PERS Relief	\$20,041	\$20,000	\$-
Other State Revenue Totals		20,041	20,000	-
General Government				
341.200	Recording Fees	25	-	-
341.800	Land Mgmt Fees	17,419	12,000	12,000
341.900	Miscellaneous Fees	3,000	1,500	1,500
341.940	Foreclosure Fees	496	-	-
341.945	Foreclosure Sale Fees	151,493	55,000	55,000
General Government Totals		172,433	68,500	68,500
Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	1,075	1,200	1,200
Parks & Recreation Fees Totals		1,075	1,200	1,200
Interest Earnings				
361.100	Interest On Investments	5,388	1,000	1,000
361.400	Interest On Boro Lands	69,489	55,000	55,000
361.450	Interest On Ag Sales	-	2,000	-
Interest Earnings Totals		74,877	58,000	56,000
Property Sales & Uses				
366.100	Facility Rental	4,135	-	4,000
366.250	Wetland Bank Proceeds	571	150,000	100,000
366.400	Land Sales	914,880	800,000	800,000
366.410	Gravel Sale Royalties	32,601	10,000	10,000
366.450	Ag Sales - Principal	-	10,000	-
366.500	Land Leases	172,504	125,000	170,000
366.600	Land Use Charges	137,362	60,000	137,000
Property Sales & Uses Totals		1,262,053	1,155,000	1,221,000
Transfer From Other Funds				
367.400	Capital Projects	300,000	-	-
Transfer From Other Funds Totals		300,000	-	-
Other Revenue Sources				
369.800	Fines	2,700	1,000	1,000
Other Revenue Sources Totals		2,700	1,000	1,000
Other Revenue Sources				
370.000	Lease (ROU) Revenue	(42,011)	-	-
370.100	Interest Revenue-Lease	89,868	-	-
Other Revenue Sources Totals		47,857	-	-
Division 000 - Non-Departmental Totals		1,881,036	1,303,700	1,347,700

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
	Fund 203 - Land Management Department 000 - Non-Departmental Division 000 - Non-Departmental			
	Department 000 - Non-Departmental Totals	1,881,036	1,303,700	1,347,700
	Fund 203 - Land Management Totals	\$1,881,036	\$1,303,700	\$1,347,700

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 203 - Land Management Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	\$15,735	\$16,480	\$17,255
443.260	IT - Admin & Audit	15,735	16,480	15,178
443.280	Finance - Admin & Audit	16,250	17,020	17,820
443.290	Legal - Admin & Audit	8,400	8,800	9,214
Intra Govern/Recov Expens Totals		56,120	58,780	59,467
Capital Project Transfers				
446.500	Transfer To- Fund 480	185,000	-	-
446.700	Tfr415/425/430/435/440/47	-	400,000	135,000
446.810	Transfer To- Fund 490	300,000	-	-
Capital Project Transfers Totals		485,000	400,000	135,000
Division 000 - Non-Departmental Totals		541,120	458,780	194,467
Department 000 - Non-Departmental Totals		\$541,120	\$458,780	\$194,467

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 203 - Land Management Department 170 - Community Development Division 141 - Land Management				
Salaries & Wages				
411.100	Permanent Wages	\$337,295	\$365,030	\$390,578
411.200	Temp Wages & Adjmts	31,653	45,534	49,360
411.300	Overtime Wages	216	500	500
Salaries & Wages Totals		369,164	411,064	440,438
Benefits				
412.100	Insurance Contrib	92,035	107,325	121,500
412.190	Life Insurance	500	579	579
412.200	Unemployment Contrib	2,215	2,808	2,643
412.300	Medicare	5,252	6,785	6,386
412.400	Retirement Contrib. - DB Plan	55,959	92,462	104,652
412.410	PERS Tier IV - DC Plan	27,920	-	-
412.411	PERS Tier IV - Health Plan	1,894	-	-
412.412	PERS Tier IV - HRA	4,550	-	-
412.413	PERS Tier IV - OD&D	519	-	-
412.600	Workers Compensation	5,796	14,357	14,155
412.700	Sbs Contribution	22,630	28,681	26,999
Benefits Totals		219,269	252,997	276,914
Communications				
421.100	Communication Network Services	4,261	5,870	6,751
421.200	Postage	4,536	5,000	6,500
Communications Totals		8,798	10,870	13,251
Advertising				
422.000	Advertising	(154)	500	500
422.010	Foreclosure Advertising	3,623	9,500	9,000
Advertising Totals		3,468	10,000	9,500
Printing				
423.000	Printing	60	200	750
Printing Totals		60	200	750
Utilities-Building Oprtns				
424.400	Lp-Propane	-	500	513
424.500	Garbage Pickups	1,216	1,500	-
Utilities-Building Oprtns Totals		1,216	2,000	513
Rental/Lease				
425.300	Equipment Rental	1,834	3,000	3,000
Rental/Lease Totals		1,834	3,000	3,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 203 - Land Management Department 170 - Community Development Division 141 - Land Management				
Professional Charges				
426.300	Dues & Fees	2,743	4,160	4,230
426.500	Recording Fees	1,925	4,500	9,200
426.600	Computer Software/Online Services	750	-	-
426.700	Occupational Health	412	1,000	1,000
426.800	Brokers/Appraiser Fees	1,200	10,000	10,000
426.810	Taxes and LID Fees	(1,160)	10,000	5,000
426.900	Other Professional Chgs	130,265	72,000	60,000
Professional Charges Totals		136,135	101,660	89,430
Insurance & Bond				
427.500	Liability Insurance	3,572	4,107	4,883
427.900	Insurance Deductible	-	10,000	10,000
Insurance & Bond Totals		3,572	14,107	14,883
Maintenance Services				
428.100	Building Maint Services	-	2,000	2,000
428.200	Grounds Maint Services	18,573	34,800	40,000
428.300	Equipment Maint Services	1,199	2,000	2,000
428.400	Vehicle Maint Services	-	1,700	2,500
Maintenance Services Totals		19,772	40,500	46,500
Other Contractual				
429.600	Vehicle and Junk Removal	7,688	15,000	15,000
429.900	Other Contractual	745	96,816	130,000
Other Contractual Totals		8,433	111,816	145,000
Office Supplies				
430.100	Office Supplies	732	1,000	1,500
Office Supplies Totals		732	1,000	1,500
Maintenance Supplies				
431.100	Vehicle Maint Supplies	-	1,000	1,000
431.200	Building Maint Supplies	617	1,000	1,000
431.300	Equipment Maint Supplies	933	3,000	3,000
Maintenance Supplies Totals		1,550	5,000	5,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	496	1,100	1,100
432.200	Gas	7,881	8,500	8,670
Fuel/Oil-Vehicle Use Totals		8,377	9,600	9,770
Misc Supplies				
433.100	Personnel Supplies	1,881	2,500	2,500
433.110	Clothing	1,323	2,000	2,000
433.120	Tools	829	1,200	1,200
433.900	Other Supplies	4,249	10,000	10,000
Misc Supplies Totals		8,281	15,700	15,700

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 203 - Land Management Department 170 - Community Development Division 141 - Land Management				
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	11,535	-	3,550
434.100	Other Equip under \$25,000	1,476	5,500	500
Equipment Under \$5,000 Totals		13,011	5,500	4,050
Division 141 - Land Management Totals		\$803,672	\$995,014	\$1,076,199

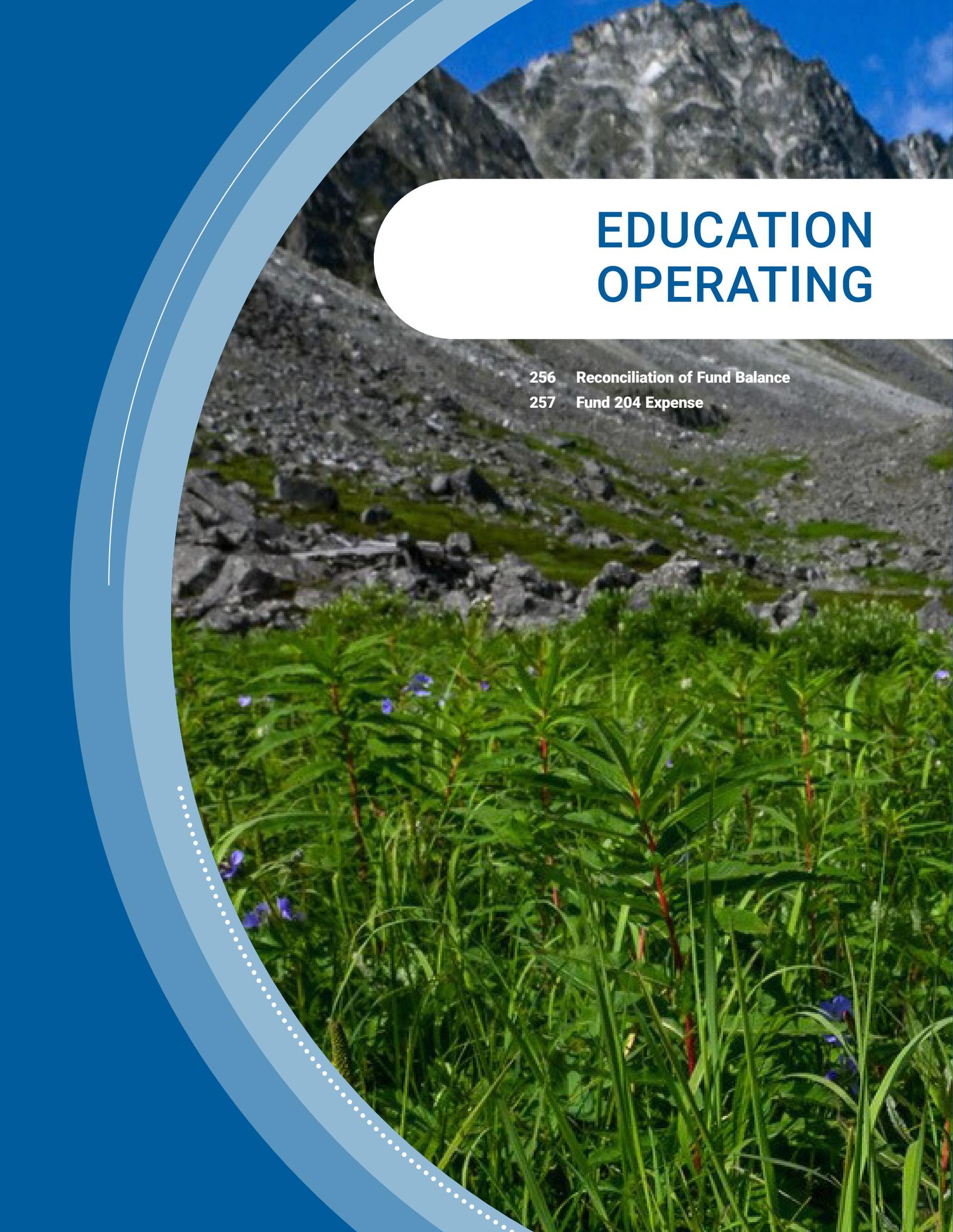
**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 203 - Land Management Department 170 - Community Development Division 145 - Community Develop Admin				
Salaries & Wages				
411.100	Permanent Wages	\$123,038	\$133,348	\$122,653
411.300	Overtime Wages	39	100	100
Salaries & Wages Totals		123,077	133,448	122,753
Benefits				
412.100	Insurance Contrib	24,729	26,500	30,000
412.190	Life Insurance	136	143	143
412.200	Unemployment Contrib	738	916	737
412.300	Medicare	1,736	2,215	1,780
412.400	Retirement Contrib. - DB Plan	-	33,082	32,849
412.410	PERS Tier IV - DC Plan	22,888	-	-
412.411	PERS Tier IV - Health Plan	1,349	-	-
412.412	PERS Tier IV - HRA	2,180	-	-
412.413	PERS Tier IV - OD&D	369	-	-
412.600	Workers Compensation	548	395	381
412.700	Sbs Contribution	7,132	9,362	7,525
Benefits Totals		61,806	72,613	73,415
Expenses Within Borough				
413.100	Mileage - Within Borough	269	991	1,000
413.200	Expense Reimb-Within Boro	-	120	-
Expenses Within Borough Totals		269	1,111	1,000
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	-	350	4,420
414.400	Travel Tickets	-	-	2,000
Expenses Outside Of Boro Totals		-	350	6,420
Rental/Lease				
425.200	Building Rental	240	-	-
425.300	Equipment Rental	485	5,000	5,000
Rental/Lease Totals		725	5,000	5,000
Professional Charges				
426.900	Other Professional Chgs	-	-	25,000
Professional Charges Totals		-	-	25,000
Insurance & Bond				
427.500	Liability Insurance	850	977	1,309
Insurance & Bond Totals		850	977	1,309
Other Contractual				
429.200	Training Reimb/Conf Fees	3,804	6,600	8,580
429.900	Other Contractual	-	12,500	30,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 203 - Land Management Department 170 - Community Development Division 145 - Community Develop Admin				
Other Contractual Totals		3,804	19,100	38,580
Office Supplies				
430.100	Office Supplies	1,094	1,750	1,750
Office Supplies Totals		1,094	1,750	1,750
Misc Supplies				
434.300	Furniture Under \$25,000	4,419	189	800
Misc Supplies Totals		4,419	189	800
Division 145 - Community Develop-Admin Totals		196,044	234,538	276,027
Department 170 - Community Development Totals		999,716	1,229,552	1,352,226
Fund 203 - Land Management Total		\$1,540,836	\$1,688,332	\$1,546,693





EDUCATION OPERATING

256 Reconciliation of Fund Balance
257 Fund 204 Expense



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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	317,382,249	266,210,626	253,717,308
Total Expenditures	316,044,988	266,483,665	263,567,308
<hr/>			
Audit balance as of 6/30/2023			\$-
Estimated revenues 2023-2024 fiscal year	\$266,210,626		
Estimated expenditures 2023-2024 fiscal year	<u>(266,483,665)</u>		
Estimated FY2024 adjustment to fund balance		(273,039)	
Estimated fund balance at 6/30/2024			-
Estimated revenues 2024-2025 fiscal year	253,717,308		
Estimated expenditures 2024-2025 fiscal year	<u>(263,567,308)</u>		
Estimated FY2025 adjustment to fund balance		(9,850,000)	
Estimated fund balance 6/30/2025			<u><u>\$(9,850,000)</u></u>

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Assembly Approved
Fund 204 - Education Operating Department 000 - Non-Departmental Division 000 - Non-Departmental				
Education				
406.100	Education - Operating	\$234,848,374	\$266,210,626	\$263,567,308
406.200	EDUCATION CONTRIBUTION	70,696,614	-	-
Education Totals		305,544,988	266,210,626	263,567,308
Education				
446.300	Transfer To- Fund 400	\$10,500,000	\$273,039	\$-
Education Totals		10,500,000	273,039	-
Division 000 - Non-Departmental Totals		316,044,988	266,483,665	263,567,308
Department 000 - Non-Departmental Totals		316,044,988	266,483,665	263,567,308
Fund 204 - Education Operating Totals		\$316,044,988	\$266,483,665	\$263,567,308





FIRE SERVICE AREAS

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263	Revenue & Expenditure Detail
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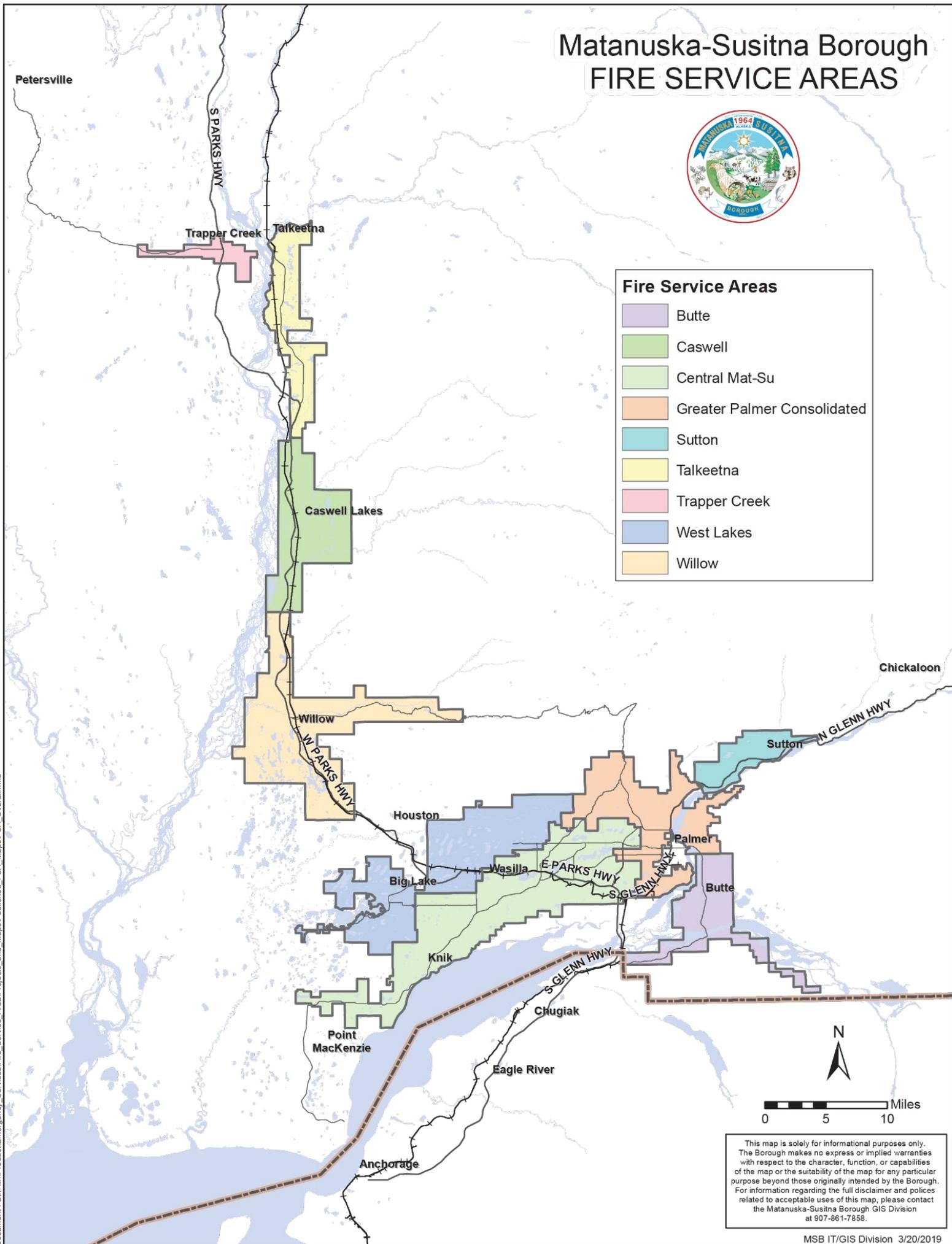


Matanuska-Susitna Borough FIRE SERVICE AREAS



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	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
248	CASWELL FSA #135	\$538,553	\$403,400	\$452,800
249	WEST LAKES FSA #136	3,981,747	4,130,482	4,403,217
250	CENTRAL MAT-SU FSA #130	12,769,875	13,082,000	13,530,400
251	BUTTE FSA #2	1,242,570	1,300,900	1,353,900
253	SUTTON FSA #4	260,860	277,600	290,300
254	TALKEETNA FSA #24	646,852	705,100	742,500
258	WILLOW FSA #35	1,063,384	1,116,200	1,177,100
259	GR PALMER CONS. FSA #132	1,743,914	1,857,900	1,928,200
Total Fire Service Area Revenues		\$22,247,756	\$22,873,582	\$23,878,417

Expenditure Summary

Fund	Service Area	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
248	CASWELL FSA #135	\$446,879	\$496,144	\$565,287
249	WEST LAKES FSA #136	5,036,756	3,687,672	5,605,755
250	CENTRAL MAT-SU FSA #130	13,963,710	13,233,615	17,376,829
251	BUTTE FSA #2	700,389	927,421	2,086,969
253	SUTTON FSA #4	323,580	345,422	375,178
254	TALKEETNA FSA #24	568,026	650,006	646,898
258	WILLOW FSA #35	897,960	1,030,420	1,031,104
259	GR PALMER CONS. FSA #132	2,578,918	1,152,152	1,893,386
Total Fire Service Area Expenditures		\$24,516,217	\$21,522,852	\$29,581,406

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

Fund	Fund Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
245	FIRE FLEET MAINTENANCE	\$1,001,097	\$1,095,367	\$1,394,850

**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	\$452,700	\$-	\$100	\$452,800
249	WEST LAKES FSA #136	4,058,900	343,317	1,000	4,403,217
250	CENTRAL MAT-SU FSA #130	13,333,900	194,500	2,000	13,530,400
251	BUTTE FSA #2	1,340,800	13,000	100	1,353,900
253	SUTTON FSA #4	290,200	-	100	290,300
254	TALKEETNA FSA #24	729,400	13,000	100	742,500
258	WILLOW FSA #35	1,177,000	-	100	1,177,100
259	GR PALMER CONS. FSA #132	1,926,700	-	1,500	1,928,200
Totals		\$23,309,600	\$563,817	\$5,000	\$23,878,417

		Expenditure Detail			
Fund	Fund Title	Other Expenditures	Administrative/Maintenance Allocation	Capital Projects	Total Expenditure Budget
248	CASWELL FSA #135	\$443,723	\$96,064	\$25,500	\$565,287
249	WEST LAKES FSA #136	3,546,411	219,344	1,840,000	5,605,755
250	CENTRAL MAT-SU FSA #130	10,988,258	663,571	5,725,000	17,376,829
251	BUTTE FSA #2	845,853	141,116	1,100,000	2,086,969
253	SUTTON FSA #4	257,971	82,207	35,000	375,178
254	TALKEETNA FSA #24	553,904	92,994	-	646,898
258	WILLOW FSA #35	718,735	126,869	185,500	1,031,104
259	GR PALMER CONS. FSA #132	1,432,947	135,439	325,000	1,893,386
Totals		\$18,787,802	\$1,557,604	\$9,236,000	\$29,581,406

**Fund 245 - Fire Fleet Maintenance
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,001,848	1,095,367	1,394,850
Total Expenditures	1,001,097	1,095,367	1,394,850
Audit balance as of 6/30/2023			\$751
Estimated revenues 2023-2024 fiscal year	\$1,095,367		
Estimated expenditures 2023-2024 fiscal year	<u>(1,095,367)</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2024			751
Estimated revenues 2024-2025 fiscal year	1,394,850		
Estimated expenditures 2024-2025 fiscal year	<u>(1,394,850)</u>		
Capital Projects	<u>-</u>		
Estimated FY2025 adjustment to fund balance		-	
Estimated fund balance 6/30/2025			<u>\$751</u>

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 245 - Fire Fleet Maintenance Department 000 - Non-Departmental Division 000 - Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	\$12,341	\$-	\$-
Other State Revenue Totals		12,341	-	-
RE67-Transfer From Other Funds				
367.110	Areawide	419,444	472,689	606,318
367.400	Capital Projects	12,720	-	-
Transfer From Other Funds Totals		432,164	472,689	606,318
RE68-Recovery Wage, Fringe, Exp				
368.220	Service Areas	520,592	586,678	752,532
Recovery Wage, Fringe, Exp Totals		520,592	586,678	752,532
RE69-Other Revenue Sources				
369.100	Miscellaneous	36,000	36,000	36,000
Other Revenue Sources Totals		36,000	36,000	36,000
Division 000 - Non-Departmental Totals		1,001,097	1,095,367	1,394,850
Department 000 - Non-Departmental Totals		1,001,097	1,095,367	1,394,850
Fund 245 - Fire Fleet Maintenance Totals		\$1,001,097	\$1,095,367	\$1,394,850

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 245 - Fire Fleet Maintenance Department 000 - Non-Departmental Division 000 - Non-Departmental				
Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	136,000	-	-
Capital Project Transfers Totals		136,000	-	-
Division 000 - Non-Departmental Totals		136,000	-	-
Department 000 - Non-Departmental Totals		\$136,000	\$-	\$-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 245 - Fire Fleet Maintenance Department 160 - Emergency Services Division 315 - Fleet Maintenance				
Salaries & Wages				
411.100	Permanent Wages	\$375,199	\$462,487	\$584,357
411.200	Temp Wages & Adjmts	51,994	75,000	113,800
411.300	Overtime Wages	20,865	30,600	30,600
Salaries & Wages Totals		448,059	568,087	728,757
Benefits				
412.100	Insurance Contrib	149,500	159,000	210,000
412.190	Life Insurance	689	858	1,001
412.200	Unemployment Contrib	2,687	3,667	4,373
412.300	Medicare	6,366	8,862	10,567
412.400	Retirement Contrib. - DB Plan	34,458	124,576	164,562
412.410	PERS Tier IV - DC Plan	46,670	-	-
412.411	PERS Tier IV - Health Plan	3,172	-	-
412.412	PERS Tier IV - HRA	9,101	-	-
412.413	PERS Tier IV - OD&D	868	-	-
412.600	Workers Compensation	20,515	17,114	21,665
412.700	Sbs Contribution	27,454	37,466	44,673
Benefits Totals		301,480	351,543	456,841
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	24	2,200	2,200
414.400	Travel Tickets	-	1,500	2,500
Expenses Outside Of Boro Totals		24	3,700	4,700
Communications				
421.100	Communication Network Services	3,246	3,900	7,700
421.200	Postage	-	150	150
Communications Totals		3,246	4,050	7,850
Printing				
423.000	Printing	-	100	100
Printing Totals		-	100	100
Utilities-Building Oprtns				
424.300	Natural Gas	1,918	5,000	5,125
424.500	Garbage Pickups	1,989	3,200	3,280
Utilities-Building Oprtns Totals		3,907	8,200	8,405
Rental/Lease				
425.300	Equipment Rental	3,514	5,000	5,000
Rental/Lease Totals		3,514	5,000	5,000
Professional Charges				
426.300	Dues & Fees	85	500	500
426.600	Computer Software/Online Services	2,199	24,000	19,000
426.700	Occupational Health	1,090	1,000	1,000
426.900	Other Professional Chgs	-	350	350

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 245 - Fire Fleet Maintenance Department 160 - Emergency Services Division 315 - Fleet Maintenance				
Professional Charges Totals		3,374	25,850	20,850
Insurance & Bond				
427.100	Property Insurance	1,155	1,502	1,636
427.500	Liability Insurance	3,152	3,836	5,571
Insurance & Bond Totals		4,308	5,338	7,207
Maintenance Services				
428.100	Building Maint Services	1,808	4,000	7,000
428.200	Grounds Maint Services	-	500	500
428.300	Equipment Maint Services	176	2,400	2,400
428.400	Vehicle Maint Services	1,125	4,000	4,000
428.500	Commun Equip Maint Servic	-	189	400
428.920	Other Maintenance Service	-	400	400
Maintenance Services Totals		3,109	11,489	14,700
Other Contractual				
429.200	Training Reimb/Conf Fees	1,000	3,500	3,500
429.710	Testing	760	1,100	1,100
429.900	Other Contractual	10,825	11,000	11,000
Other Contractual Totals		12,585	15,600	15,600
Office Supplies				
430.100	Office Supplies	390	850	850
430.200	Copier/Fax Supplies	42	200	200
Office Supplies Totals		432	1,050	1,050
Maintenance Supplies				
431.100	Vehicle Maint Supplies	17,062	20,000	20,000
431.200	Building Maint Supplies	606	5,000	2,000
431.300	Equipment Maint Supplies	2,408	5,800	5,800
431.400	Grounds Maint Supplies	110	200	200
431.900	Other Maint. Supplies	143	900	900
Maintenance Supplies Totals		20,328	31,900	28,900
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	965	2,000	2,040
432.200	Gas	6,458	9,500	9,690
Fuel/Oil-Vehicle Use Totals		7,423	11,500	11,730
Misc Supplies				
433.100	Personnel Supplies	3,123	2,000	2,000
433.110	Clothing	283	1,000	1,000
433.120	Tools	15,716	21,000	15,000
433.200	Medical Supplies	-	160	160
433.300	Books/Subscriptions	-	1,500	1,500
433.500	Training Supplies	-	500	500
433.900	Other Supplies	6,834	7,000	7,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 245 - Fire Fleet Maintenance Department 160 - Emergency Services Division 315 - Fleet Maintenance				
Misc Supplies Totals		25,956	33,160	27,160
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	2,430	8,300	3,800
434.100	Other Equip under \$25,000	24,922	10,300	12,000
434.300	Furniture Under \$25,000	-	200	5,200
Equipment Under \$5,000 Totals		27,352	18,800	21,000
Equipment Over \$5,000				
451.100	Equipment over \$25,000	-	-	35,000
Equipment Over \$5,000 Totals		-	-	35,000
Division 315 - Fleet Maintenance - Fire Totals		865,097	1,095,367	1,394,850
Department 160 - Emergency Services Totals		865,097	1,095,367	1,394,850
Fund 245 - Fire Fleet Maintenance Total		\$1,001,097	\$1,095,367	\$1,394,850

**Fund 248 - Caswell Fire Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	538,553	403,400	452,800
Total Expenditures	446,879	496,144	565,287
Audit balance as of 6/30/2023			\$501,558
Estimated revenues 2023-2024 fiscal year	\$403,400		
Estimated expenditures 2023-2024 fiscal year	<u>(496,144)</u>		
Estimated adjustment to fund balance		(92,744)	
Estimated fund balance 6/30/2024			408,814
Estimated revenues 2024-2025 fiscal year	452,800		
Estimated expenditures 2024-2025 fiscal year	(539,787)		
Capital Projects	<u>(25,500)</u>		
Estimated FY2025 adjustment to fund balance		(112,487)	
Estimated fund balance 6/30/2025			<u>\$296,327</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$147,018,200. 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	\$132,722,990	\$424,100	\$-	\$4,400	\$419,700
Sr Cit/Vet	14,295,210	45,600	45,600	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$147,018,200	\$469,700	\$45,600	\$4,400	\$419,700
<u>311.000</u>	<u>General Property Taxes</u>				
	311.100	Real Property			\$419,700
	311.102	Real Property-Delinquent			25,000
	311.400	Penalty & Interest			8,000
<u>361.000</u>	<u>Interest Earnings</u>				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$452,800

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 248 - Caswell FSA #135 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$339,924	\$376,300	\$419,700
311.102	Real Property-Delinquent	20,439	22,000	25,000
311.400	Penalty & Interest	9,144	5,000	8,000
General Property Taxes Totals		369,508	403,300	452,700
Other State Revenue				
337.800	State PERS Relief	6,332	-	-
Other State Revenue Totals		6,332	-	-
Interest Earnings				
361.100	Interest On Investments	1,192	100	100
Interest Earnings Totals		1,192	100	100
Transfer From Other Funds				
367.400	Capital Projects	161,522	-	-
Transfer From Other Funds Totals		161,522	-	-
Division 000 - Non-Departmental Totals		538,553	403,400	452,800
Department 000 - Non-Departmental Totals		538,553	403,400	452,800
Fund 248 - Caswell FSA #135 Totals		\$538,553	\$403,400	\$452,800

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 248 - Caswell FSA #135 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Salaries & Wages				
411.100	Permanent Wages	\$90,434	\$96,051	\$95,104
411.200	Temp Wages & Adjmts	15,209	11,473	15,400
411.300	Overtime Wages	3,632	4,000	4,000
411.400	Election Worker/On-Call Responder Wages	59,652	70,000	77,000
Salaries & Wages Totals		168,927	181,524	191,504
Benefits				
412.100	Insurance Contrib	27,037	27,560	29,700
412.150	On-Call Health Insurance	293	-	-
412.190	Life Insurance	137	149	142
412.200	Unemployment Contrib	655	1,089	1,149
412.300	Medicare	2,417	2,632	2,777
412.400	Retirement Contrib. - DB Plan	17,679	25,993	27,709
412.410	PERS Tier IV - DC Plan	6,746	-	-
412.411	PERS Tier IV - Health Plan	433	-	-
412.412	PERS Tier IV - HRA	1,269	-	-
412.413	PERS Tier IV - OD&D	135	-	-
412.600	Workers Compensation	9,006	6,636	7,354
412.700	Sbs Contribution	10,376	11,127	11,739
Benefits Totals		76,183	75,186	80,570
Expenses Within Borough				
413.100	Mileage - Within Borough	-	100	100
413.200	Expense Reimb-Within Boro	-	100	100
413.900	Other Exp - Within Boro	-	100	100
Expenses Within Borough Totals		-	300	300
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	-	1,200	1,200
414.400	Travel Tickets	-	1,000	1,000
Expenses Outside Of Boro Totals		-	2,200	2,200
Communications				
421.100	Communication Network Services	12,559	18,000	14,950
421.200	Postage	-	100	100
Communications Totals		12,559	18,100	15,050
Advertising				
422.000	Advertising	-	250	250
Advertising Totals		-	250	250
Printing				
423.000	Printing	210	300	300
Printing Totals		210	300	300

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 248 - Caswell FSA #135 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Utilities-Building Optrns				
424.100	Electricity	7,747	8,600	9,600
424.400	Lp-Propane	-	100	103
424.500	Garbage Pickups	381	500	513
424.600	Heating Fuel-Oil	11,838	12,000	13,000
Utilities-Building Optrns Totals		19,966	21,200	23,216
Rental/Lease				
425.200	Building Rental	9,633	9,518	9,576
425.300	Equipment Rental	-	2,000	2,000
Rental/Lease Totals		9,633	11,518	11,576
Professional Charges				
426.300	Dues & Fees	223	500	1,000
426.600	Computer Software/Online Services	2,234	4,850	5,750
426.700	Occupational Health	763	900	1,250
426.900	Other Professional Chgs	1,825	2,000	3,000
Professional Charges Totals		5,044	8,250	11,000
Insurance & Bond				
427.100	Property Insurance	5,578	7,251	8,647
427.500	Liability Insurance	1,081	1,243	1,780
Insurance & Bond Totals		6,658	8,494	10,427
Maintenance Services				
428.100	Building Maint Services	6,571	7,500	7,500
428.200	Grounds Maint Services	-	1,500	1,500
428.300	Equipment Maint Services	4,138	5,000	5,000
428.400	Vehicle Maint Services	1,045	4,000	4,000
428.500	Commun Equip Maint Servic	-	500	500
428.920	Other Maintenance Service	7	500	500
Maintenance Services Totals		11,762	19,000	19,000
Other Contractual				
429.200	Training Reimb/Conf Fees	1,020	1,200	1,200
429.210	Training/Instructor Fees	-	500	500
429.710	Testing	226	600	600
429.900	Other Contractual	583	5,000	5,000
Other Contractual Totals		1,829	7,300	7,300
Office Supplies				
430.100	Office Supplies	16	500	500
430.200	Copier/Fax Supplies	21	200	200
Office Supplies Totals		37	700	700

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 248 - Caswell FSA #135 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,440	15,500	12,000
431.200	Building Maint Supplies	778	2,000	2,000
431.300	Equipment Maint Supplies	229	2,500	3,500
431.400	Grounds Maint Supplies	-	400	400
Maintenance Supplies Totals		6,447	20,400	17,900
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	188	600	612
432.200	Gas	6,253	13,400	13,668
Fuel/Oil-Vehicle Use Totals		6,441	14,000	14,280
Misc Supplies				
433.100	Personnel Supplies	345	1,000	2,500
433.110	Clothing	2,926	8,500	12,000
433.120	Tools	14	800	800
433.200	Medical Supplies	-	100	100
433.300	Books/Subscriptions	-	150	150
433.500	Training Supplies	999	3,500	3,500
433.900	Other Supplies	2,975	1,809	2,500
Misc Supplies Totals		7,259	15,859	21,550
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	2,050	4,100
434.100	Other Equip under \$25,000	1,955	7,000	12,000
434.300	Furniture Under \$25,000	-	500	500
Equipment Under \$5,000 Totals		1,955	9,550	16,600
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	4,139	14,701	14,311
443.110	Telecomm-Admin & Audit	4,205	5,433	3,473
443.300	Maintenance	3,426	2,500	3,000
443.305	Fleet Maintenance	60,198	58,688	75,280
Intra Govern/Recov Expens Totals		71,968	81,322	96,064
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	40,000	691	25,500
Capital Project Transfers Totals		40,000	691	25,500
Division 000 - Non-Departmental Totals		446,879	496,144	565,287
Department 000 - Non-Departmental Totals		446,879	496,144	565,287
Fund 248 - Caswell FSA #135 Totals		\$446,879	\$496,144	\$565,287

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	3,981,747	4,130,482	4,403,217
Total Expenditures	5,036,756	3,687,672	5,605,755
Audit balance as of 6/30/2023			\$2,125,789
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 adjustment to fund balance		442,810	
Estimated fund balance 6/30/2024			2,568,599
Estimated revenues 2024-2025 fiscal year	4,403,217		
Estimated expenditures 2024-2025 fiscal year	(3,202,505)		
Capital Projects	(1,840,000)		
Debt Service	<u>(563,250)</u>		
Estimated FY2025 adjustment to fund balance		(1,202,538)	
Estimated fund balance 6/30/2025			<u>\$1,366,061</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$2,266,531,210. A mill rate of 1.950 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	\$2,033,935,780	\$3,966,100	\$-	\$42,000	\$3,924,100
Sr Cit/Vet	224,282,840	437,300	437,300	-	-
Farm	3,530,630	-	-	-	-
Personal	4,781,960	9,300	-	-	9,300
Total	\$2,266,531,210	\$4,412,700	\$437,300	\$42,000	\$3,933,400
<u>311.000</u>	<u>General Property Taxes</u>				
311.100	Real Property				\$3,924,100
311.102	Real Property-Delinquent				90,000
311.200	Personal Property				9,300
311.400	Penalty & Interest				32,000
<u>342.000</u>	<u>Rental Income</u>				
342.400	Building Rental				343,317
<u>361.000</u>	<u>Interest</u>				
361.100	Interest On Investments				1,000
Total Estimated Revenues					\$4,399,717

Schedule of Long Term Debt

Fund 319 – Station 7-3 Certificates of Participation

Certificates of Participation	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
COP's - 2016A	5,700,000	3,265,000	400,000	163,250	563,250	2,865,000
Total Debt Service Requirements		3,265,000	400,000	163,250	563,250	2,865,000

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 249 - West Lakes FSA #136 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$3,406,965	\$3,663,300	\$3,924,100
311.102	Real Property-Delinquent	89,754	85,000	90,000
311.200	Personal Property	8,081	6,200	9,300
311.400	Penalty & Interest	40,485	30,000	32,000
General Property Taxes Totals		3,545,285	3,784,500	4,055,400
Other State Revenue				
337.800	State PERS Relief	2,425	-	-
Other State Revenue Totals		2,425	-	-
Public Safety				
342.400	Building Rental	345,150	341,482	343,317
Public Safety Totals		345,150	341,482	343,317
Interest Earnings				
361.100	Interest On Investments	6,963	1,000	1,000
Interest Earnings Totals		6,963	1,000	1,000
Transfer From Other Funds				
367.400	Capital Projects	79,209	-	-
Transfer From Other Funds Totals		79,209	-	-
Other Revenue Sources				
369.100	Miscellaneous	2,715	-	-
Other Revenue Sources Totals		2,715	-	-
Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	-	3,500	3,500
Proceeds Of Gfs Disposal Totals		-	3,500	3,500
Division 000 - Non-Departmental Totals		3,981,747	4,130,482	4,403,217
Department 000 - Non-Departmental Totals		3,981,747	4,130,482	4,403,217
Fund 249 - West Lakes FSA #136 Totals		\$3,981,747	\$4,130,482	\$4,403,217

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 249 - West Lakes FSA #136 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Salaries & Wages				
411.100	Permanent Wages	\$402,594	\$426,997	\$558,841
411.200	Temp Wages & Adjmts	1,749	22,360	23,500
411.300	Overtime Wages	25,743	35,000	35,000
411.400	Election Worker/On-Call Responder Wages	552,379	625,000	700,000
Salaries & Wages Totals		982,466	1,109,357	1,317,341
Benefits				
412.100	Insurance Contrib	140,936	137,005	185,100
412.150	On-Call Health Insurance	439	-	-
412.190	Life Insurance	659	739	882
412.200	Unemployment Contrib	2,580	6,708	7,904
412.300	Medicare	14,106	16,212	19,101
412.400	Retirement Contrib. - DB Plan	6,772	122,291	166,038
412.410	PERS Tier IV - DC Plan	69,984	-	-
412.411	PERS Tier IV - Health Plan	4,229	-	-
412.412	PERS Tier IV - HRA	10,552	-	-
412.413	PERS Tier IV - OD&D	1,867	-	-
412.600	Workers Compensation	51,604	41,856	51,603
412.700	Sbs Contribution	60,240	68,538	80,753
Benefits Totals		363,968	393,349	511,381
Expenses Within Borough				
413.100	Mileage - Within Borough	-	500	500
Expenses Within Borough Totals		-	500	500
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	500	500
414.200	Exp Reimb- Outside Boro	2,404	6,000	6,000
414.400	Travel Tickets	1,059	9,000	9,000
Expenses Outside Of Boro Totals		3,463	15,500	15,500
Communications				
421.100	Communication Network Services	48,445	50,000	57,500
421.200	Postage	-	750	750
Communications Totals		48,445	50,750	58,250
Advertising				
422.000	Advertising	-	1,500	1,500
Advertising Totals		-	1,500	1,500
Printing				
423.000	Printing	780	2,000	2,000
Printing Totals		780	2,000	2,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 249 - West Lakes FSA #136 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Utilities-Building Oprtns				
424.100	Electricity	102,277	125,000	128,125
424.300	Natural Gas	50,277	61,000	62,525
424.400	Lp-Propane	-	1,000	1,025
424.500	Garbage Pickups	7,378	8,200	8,405
424.550	Recycling Pickups	765	1,300	1,333
424.600	Heating Fuel-Oil	3,057	5,000	5,125
Utilities-Building Oprtns Totals		163,754	201,500	206,538
Rental/Lease				
425.200	Building Rental	-	250	-
425.300	Equipment Rental	6,468	9,000	8,000
Rental/Lease Totals		6,468	9,250	8,000
Professional Charges				
426.300	Dues & Fees	7,108	12,000	12,000
426.600	Computer Software/Online Services	16,259	26,700	28,000
426.700	Occupational Health	2,425	6,000	9,500
426.900	Other Professional Chgs	-	25,000	25,000
Professional Charges Totals		25,792	69,700	74,500
Insurance & Bond				
427.100	Property Insurance	36,253	47,128	55,654
427.500	Liability Insurance	6,857	7,885	10,877
Insurance & Bond Totals		43,109	55,013	66,531
Maintenance Services				
428.100	Building Maint Services	16,981	35,000	35,000
428.200	Grounds Maint Services	550	3,000	5,000
428.300	Equipment Maint Services	24,348	35,000	37,000
428.400	Vehicle Maint Services	8,287	28,000	35,000
428.500	Commun Equip Maint Servic	-	3,500	3,500
428.920	Other Maintenance Service	2,637	7,000	7,000
Maintenance Services Totals		52,803	111,500	122,500
Other Contractual				
429.200	Training Reimb/Conf Fees	5,969	26,000	26,000
429.210	Training/Instructor Fees	-	6,000	6,000
429.710	Testing	1,833	2,100	2,100
429.900	Other Contractual	7,827	25,000	25,000
Other Contractual Totals		15,628	59,100	59,100
Office Supplies				
430.100	Office Supplies	1,630	6,000	6,000
430.200	Copier/Fax Supplies	210	1,500	1,500
Office Supplies Totals		1,840	7,500	7,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 249 - West Lakes FSA #136 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Maintenance Supplies				
431.100	Vehicle Maint Supplies	66,959	130,000	135,000
431.200	Building Maint Supplies	8,867	18,000	18,000
431.300	Equipment Maint Supplies	20,491	25,000	25,000
431.400	Grounds Maint Supplies	1,521	8,000	8,000
431.900	Other Maint. Supplies	-	2,300	2,300
Maintenance Supplies Totals		97,837	183,300	188,300
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,223	6,000	6,120
432.200	Gas	57,746	80,000	81,600
Fuel/Oil-Vehicle Use Totals		59,968	86,000	87,720
Misc Supplies				
433.100	Personnel Supplies	7,004	25,000	25,000
433.110	Clothing	11,981	40,000	40,000
433.120	Tools	2,053	6,000	6,000
433.200	Medical Supplies	-	3,000	3,000
433.300	Books/Subscriptions	2,451	5,000	5,000
433.500	Training Supplies	12,738	22,000	22,000
433.900	Other Supplies	32,262	70,000	70,000
Misc Supplies Totals		68,489	171,000	171,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	15,504	20,000	20,000
434.100	Other Equip under \$25,000	46,968	55,000	55,000
434.300	Furniture Under \$25,000	1,630	10,000	10,000
Equipment Under \$5,000 Totals		64,102	85,000	85,000
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	85,921	88,625	94,718
443.110	Telecomm-Admin & Audit	31,534	33,289	34,346
443.300	Maintenance	19,693	13,000	15,000
443.305	Fleet Maintenance	60,197	58,689	75,280
Intra Govern/Recov Expens Totals		197,345	193,603	219,344
Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	565,500	562,250	563,250
445.230	Transfer To- Service Area	300,000	-	-
Operating Fund Transfers Totals		865,500	562,250	563,250
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,975,000	320,000	1,840,000
Capital Project Transfers Totals		1,975,000	320,000	1,840,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
	Fund 249 - West Lakes FSA #136 Department 000 - Non-Departmental		Division 000 - Non-Departmental	
	Division 000 - Non-Departmental Totals	5,036,756	3,687,672	5,605,755
	Department 000 - Non-Departmental Totals	5,036,756	3,687,672	5,605,755
	Fund 249 - West Lakes FSA #136 Totals	\$5,036,756	\$3,687,672	\$5,605,755

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	12,769,875	13,082,000	13,530,400
Total Expenditures	13,963,710	13,233,615	17,376,829
Audit balance as of 6/30/2023			\$8,734,483
Estimated revenues 2023-2024 fiscal year	\$13,082,000		
Estimated expenditures 2023-2024 fiscal year	(10,201,968)		
Capital Projects	(2,680,000)		
Debt Service	<u>(351,647)</u>		
Estimated adjustment to fund balance		(151,615)	
Estimated fund balance 6/30/2024			8,582,868
Estimated revenues 2024-2025 fiscal year	13,530,400		
Estimated expenditures 2024-2025 fiscal year	(11,301,493)		
Capital Projects	(5,725,000)		
Debt Service	<u>(350,336)</u>		
Estimated FY2025 adjustment to fund balance		(3,846,429)	
Estimated fund balance 6/30/2025			<u>\$4,736,439</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$7,715,438,160. A mill rate of 1.846 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	\$6,958,992,780	\$12,846,300	\$-	\$136,100	\$12,710,200
Sr Cit/Vet	674,084,180	1,244,300	1,244,300	-	-
Farm	20,067,310	-	-	-	-
Personal	62,293,890	114,900	-	1,200	113,700
Total	\$7,715,438,160	\$14,205,500	\$1,244,300	\$137,300	\$12,823,900
<u>311.000</u>	<u>General Property Taxes</u>				
311.100	Real Property				\$12,710,200
311.102	Real Property-Delinquent				190,000
311.200	Personal Property				113,700
311.400	Penalty & Interest				65,000
<u>341.000</u>	<u>Fees</u>				
341.900	Miscellaneous Fees				-
341.971	Fire Plan Review Fees				250,000
<u>342.000</u>	<u>Building Rental-Fire Fees</u>				
342.400	Building Rental				194,500
<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					\$13,530,400

Schedule of Long Term Debt: Fund 316

Certificates of Participation	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
COP's - 2013	8,585,000	3,435,000	630,000	131,600	761,600	2,805,000
Total Debt Service Requirements		3,435,000	630,000	131,600	761,600	2,805,000

Schedule of Long Term Debt: Fund 318

Certificates of Participation	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
COP's - 2016B	5,000,000	2,880,000	355,000	144,000	499,000	2,525,000
Total Debt Service Requirements		2,880,000	355,000	144,000	499,000	2,525,000

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$11,597,413	\$12,411,300	\$12,710,200
311.102	Real Property-Delinquent	185,889	160,000	190,000
311.200	Personal Property	90,781	87,700	113,700
311.400	Penalty & Interest	73,693	60,000	65,000
General Property Taxes Totals		11,947,775	12,719,000	13,078,900
Other State Revenue				
337.800	State PERS Relief	85,586	-	-
Other State Revenue Totals		85,586	-	-
General Government				
341.900	Miscellaneous Fees	2	-	-
341.971	Fire Plan Review Fees	233,126	250,000	250,000
General Government Totals		233,128	250,000	250,000
Public Safety				
342.400	Building Rental	93,500	106,000	194,500
Public Safety Totals		93,500	106,000	194,500
Interest Earnings				
361.100	Interest On Investments	28,440	2,000	2,000
Interest Earnings Totals		28,440	2,000	2,000
Transfer From Other Funds				
367.400	Capital Projects	78,036	-	-
367.700	Service Areas	300,000	-	-
Transfer From Other Funds Totals		378,036	-	-
Other Revenue Sources				
369.100	Miscellaneous	650	-	-
Other Revenue Sources Totals		650	-	-
Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	2,759	5,000	5,000
Proceeds Of Gfs Disposal Totals		2,759	5,000	5,000
Division 000 - Non-Departmental Totals		12,769,875	13,082,000	13,530,400
Department 000 - Non-Departmental Totals		12,769,875	13,082,000	13,530,400
Fund 250 - Central Mat-Su FSA #130 Totals		\$12,769,875	\$13,082,000	\$13,530,400

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.100	Permanent Wages	\$2,390,484	\$2,856,331	\$3,189,431
411.200	Temp Wages & Adjmts	62,865	89,440	70,150
411.300	Overtime Wages	385,311	375,000	390,000
411.400	Election Worker/On-Call Responder Wages	404,245	470,000	428,700
Salaries & Wages Totals		3,242,904	3,790,771	4,078,281
Benefits				
412.100	Insurance Contrib	882,409	1,058,145	1,197,900
412.150	On-Call Health Insurance	1,011	-	-
412.190	Life Insurance	4,579	5,710	5,710
412.200	Unemployment Contrib	17,031	23,094	24,668
412.300	Medicare	45,937	55,811	59,614
412.400	Retirement Contrib. - DB Plan	213,308	854,644	1,000,809
412.410	PERS Tier IV - DC Plan	365,315	-	-
412.411	PERS Tier IV - Health Plan	23,424	-	-
412.412	PERS Tier IV - HRA	62,254	-	-
412.413	PERS Tier IV - OD&D	13,429	-	-
412.600	Workers Compensation	167,927	134,800	151,182
412.700	Sbs Contribution	198,796	235,948	252,025
Benefits Totals		1,995,420	2,368,152	2,691,908
Expenses Within Borough				
413.200	Expense Reimb-Within Boro	-	1,500	1,500
413.900	Other Exp - Within Boro	-	1,500	1,500
Expenses Within Borough Totals		-	3,000	3,000
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	403	-	-
414.200	Exp Reimb- Outside Boro	28,322	55,000	55,000
414.400	Travel Tickets	16,830	17,000	17,000
Expenses Outside Of Boro Totals		45,555	72,000	72,000
Communications				
421.100	Communication Network Services	103,450	120,000	138,000
421.200	Postage	145	1,500	1,500
Communications Totals		103,595	121,500	139,500
Advertising				
422.000	Advertising	1,286	5,000	5,000
Advertising Totals		1,286	5,000	5,000
Printing				
423.000	Printing	477	4,000	4,000
Printing Totals		477	4,000	4,000
Utilities-Building Optrns				
424.100	Electricity	91,828	110,000	112,750
424.300	Natural Gas	52,510	75,000	76,875
424.400	Lp-Propane	2,114	3,000	3,075
424.500	Garbage Pickups	7,981	7,500	7,688
424.550	Recycling Pickups	850	1,300	1,333
424.600	Heating Fuel-Oil	6,148	7,000	7,175
Utilities-Building Optrns Totals		161,430	203,800	208,896
Rental/Lease				

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 000 - Non-Departmental Division 000 - Non-Departmental				
425.200	Building Rental	73,828	72,952	73,389
425.300	Equipment Rental	6,548	15,000	10,000
Rental/Lease Totals		80,376	87,952	83,389
Professional Charges				
426.100	Auditing & Accounting	(54)	-	-
426.300	Dues & Fees	11,047	20,000	20,000
426.600	Computer Software/Online Services	43,230	95,450	95,450
426.700	Occupational Health	27,316	90,000	150,000
426.900	Other Professional Chgs	563	12,100	62,000
Professional Charges Totals		82,101	217,550	327,450
Insurance & Bond				
427.100	Property Insurance	56,131	72,971	86,381
427.500	Liability Insurance	20,588	23,676	37,170
427.900	Insurance Deductible	450	49,900	-
Insurance & Bond Totals		77,170	146,547	123,551
Maintenance Services				
428.100	Building Maint Services	39,992	75,000	75,000
428.200	Grounds Maint Services	1,295	8,500	8,500
428.300	Equipment Maint Services	37,299	54,000	112,000
428.400	Vehicle Maint Services	21,910	65,000	65,000
428.500	Commun Equip Maint Serv	-	5,000	5,000
428.920	Other Maintenance Service	15,033	8,000	17,000
Maintenance Services Totals		115,528	215,500	282,500
Other Contractual				
429.200	Training Reimb/Conf Fees	40,960	50,000	50,000
429.210	Training/Instructor Fees	-	15,000	25,000
429.710	Testing	2,500	5,500	5,500
429.900	Other Contractual	13,512	30,000	50,000
Other Contractual Totals		56,973	100,500	130,500
Office Supplies				
430.100	Office Supplies	3,055	5,000	5,000
430.200	Copier/Fax Supplies	210	2,000	2,000
Office Supplies Totals		3,265	7,000	7,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	107,585	170,000	170,000
431.200	Building Maint Supplies	10,208	25,000	25,000
431.300	Equipment Maint Supplies	24,759	55,000	55,000
431.400	Grounds Maint Supplies	1,442	7,000	7,000
431.900	Other Maint. Supplies	1,170	2,500	2,500
Maintenance Supplies Totals		145,164	259,500	259,500
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	14,003	10,000	15,000
432.200	Gas	98,527	175,000	178,500
Fuel/Oil-Vehicle Use Totals		112,530	185,000	193,500
Misc Supplies				
433.100	Personnel Supplies	38,607	100,000	100,000
433.110	Clothing	70,346	200,000	200,000
433.120	Tools	4,053	8,000	8,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
433.200	Medical Supplies	176	3,000	3,000
433.300	Books/Subscriptions	946	14,000	14,000
433.500	Training Supplies	40,452	55,000	60,000
433.900	Other Supplies	56,541	110,000	110,000
Misc Supplies Totals		211,120	490,000	495,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	18,219	25,000	64,400
434.100	Other Equip under \$25,000	109,708	150,000	115,000
434.300	Furniture Under \$25,000	2,239	15,000	15,000
Equipment Under \$5,000 Totals		130,166	190,000	194,400
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	211,812	286,798	287,488
443.110	Telecomm-Admin & Audit	80,984	100,829	109,341
443.300	Maintenance	39,656	24,000	25,000
443.305	Fleet Maintenance	193,304	188,464	241,742
Intra Govern/Recov Expens Totals		525,756	600,091	663,571
Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	349,715	351,647	350,336
Operating Fund Transfers Totals		349,715	351,647	350,336
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	5,635,000	2,680,000	5,725,000
Capital Project Transfers Totals		5,635,000	2,680,000	5,725,000
Equipment Over \$5000				
451.100	Equipment over \$25,000	97,787	135,000	150,000
451.200	Vehicles over \$25,000	10,234	-	-
Equipment Over \$5000 Totals		108,021	135,000	150,000
Division 000 - Non-Departmental Totals		13,183,553	12,234,510	16,188,282
Department 000 - Non-Departmental Total		\$13,183,553	\$12,234,510	\$16,188,282

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 160 - Emergency Services Division 320 - Fire Code Deferment Salaries & Wages				
Salaries & Wages Totals				
411.100	Permanent Wages	\$288,626	\$305,628	\$370,587
411.300	Overtime Wages	6,017	10,000	10,000
Salaries & Wages Totals		294,643	315,628	380,587
Benefits				
412.100	Insurance Contrib	96,200	98,050	141,000
412.190	Life Insurance	486	529	672
412.200	Unemployment Contrib	1,768	1,894	2,425
412.300	Medicare	4,153	4,577	5,859
412.400	Retirement Contrib. - DB Plan	25,663	82,000	105,683
412.410	PERS Tier IV - DC Plan	36,073	-	-
412.411	PERS Tier IV - Health Plan	2,310	-	-
412.412	PERS Tier IV - HRA	6,248	-	-
412.413	PERS Tier IV - OD&D	1,215	-	-
412.600	Workers Compensation	12,456	9,168	10,740
412.700	Sbs Contribution	18,061	19,348	24,771
Benefits Totals		204,632	215,566	291,150
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	6,078	8,000	8,000
414.400	Travel Tickets	3,730	5,500	5,500
Expenses Outside Of Boro Totals		9,808	13,500	13,500
Communications				
421.100	Communication Network Services	-	1,000	1,150
421.200	Postage	-	1,000	1,000
Communications Totals		-	2,000	2,150
Advertising				
422.000	Advertising	-	2,500	2,500
Advertising Totals		-	2,500	2,500
Printing				
423.000	Printing	-	2,000	2,000
Printing Totals		-	2,000	2,000
Rental/Lease				
425.300	Equipment Rental	2,962	2,000	2,500
Rental/Lease Totals		2,962	2,000	2,500
Professional Charges				
426.300	Dues & Fees	1,261	3,000	3,000
426.600	Computer Software/Online Services	5,958	10,000	26,800
426.900	Other Professional Chgs	45	-	-
Professional Charges Totals		7,264	13,000	29,800

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 160 - Emergency Services Division 320 - Fire Code Deferment Salaries & Wages				
Insurance & Bond				
427.500	Liability Insurance	2,114	2,431	3,095
Insurance & Bond Totals		2,114	2,431	3,095
Maintenance Services				
428.300	Equipment Maint Services	1,169	2,000	2,000
428.920	Other Maintenance Service	102	-	-
Maintenance Services Totals		1,271	2,000	2,000
Other Contractual				
429.200	Training Reimb/Conf Fees	6,154	4,000	6,500
429.210	Training/Instructor Fees	-	1,000	1,000
429.900	Other Contractual	-	1,000	1,000
Other Contractual Totals		6,154	6,000	8,500
Office Supplies				
430.100	Office Supplies	1,445	1,500	1,500
430.200	Copier/Fax Supplies	168	1,000	1,000
Office Supplies Totals		1,614	2,500	2,500
Maintenance Supplies				
431.300	Equipment Maint Supplies	221	500	500
Maintenance Supplies Totals		221	500	500
Misc Supplies				
433.100	Personnel Supplies	-	1,000	1,000
433.110	Clothing	695	2,400	2,400
433.120	Tools	76	500	500
433.200	Medical Supplies	-	100	100
433.300	Books/Subscriptions	353	6,000	6,000
433.500	Training Supplies	16,909	17,500	17,500
433.900	Other Supplies	629	3,000	3,000
Misc Supplies Totals		18,663	30,500	30,500
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	69	2,000	2,000
434.100	Other Equip under \$25,000	107	5,000	5,000
434.300	Furniture Under \$25,000	-	3,000	3,000
Equipment Under \$5,000 Totals		177	10,000	10,000
Division 320 - Fire Code Deferment Totals		\$549,524	\$620,125	\$781,282

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 160 - Emergency Services Division 350 - Emergency Services Bldg				
Communications				
421.100	Communication Network Services	\$14,917	\$20,000	\$23,000
Communications Totals		14,917	20,000	23,000
Utilities-Building Optrns				
424.100	Electricity	42,894	60,000	61,500
424.200	Water & Sewer	4,939	8,000	8,200
424.300	Natural Gas	36,011	60,000	61,500
424.500	Garbage Pickups	3,890	5,000	5,125
424.550	Recycling Pickups	1,020	1,300	1,333
Utilities-Building Optrns Totals		88,754	134,300	137,658
Rental/Lease				
425.300	Equipment Rental	414	1,000	10,000
Rental/Lease Totals		414	1,000	10,000
Professional Charges				
426.300	Dues & Fees	180	500	500
426.600	Computer Software/Online Services	1,750	5,000	5,000
426.900	Other Professional Chgs	-	3,000	3,000
Professional Charges Totals		1,930	8,500	8,500
Insurance & Bond				
427.100	Property Insurance	9,394	12,212	14,518
Insurance & Bond Totals		9,394	12,212	14,518
Maintenance Services				
428.100	Building Maint Services	28,360	40,000	40,000
428.200	Grounds Maint Services	-	5,000	10,000
428.300	Equipment Maint Services	345	7,000	7,000
Maintenance Services Totals		28,706	52,000	57,000
Other Contractual				
429.900	Other Contractual	-	10,000	10,000
Other Contractual Totals		-	10,000	10,000
Maintenance Supplies				
431.200	Building Maint Supplies	11,718	12,000	12,000
431.300	Equipment Maint Supplies	2,014	3,000	3,000
431.400	Grounds Maint Supplies	-	2,000	2,000
431.900	Other Maint. Supplies	623	500	500
Maintenance Supplies Totals		14,355	17,500	17,500
Fuel/Oil-Vehicle Use				
432.200	Gas	1,482	2,500	2,550
Fuel/Oil-Vehicle Use Totals		1,482	2,500	2,550

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 160 - Emergency Services Division 350 - Emergency Services Bldg				
Misc Supplies				
433.120	Tools	-	500	500
433.200	Medical Supplies	-	200	200
433.900	Other Supplies	140	2,000	2,000
Misc Supplies Totals		140	2,700	2,700
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	758	2,500	2,500
434.300	Furniture Under \$25,000	-	2,500	2,500
Equipment Under \$5,000 Totals		758	5,000	5,000
Division 350 - Emergency Services Bldg Totals		\$160,850	\$265,712	\$288,426

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 160 - Emergency Services Division 351 - Emergency Services Station 51				
Communication				
421.100	Communication Network Services	\$4,035	\$20,000	\$23,000
Communications Totals		4,035	20,000	23,000
Utilities-Building Optrns				
424.100	Electricity	19,272	25,300	25,933
424.300	Natural Gas	7,721	17,880	21,218
424.500	Garbage Pickups	1,089	1,840	1,886
424.550	Recycling Pickups	489	506	519
Utilities-Building Optrns Totals		28,571	45,526	49,556
Rental/Lease				
425.300	Equipment Rental	159	460	460
Rental/Lease Totals		159	460	460
Professional Charges				
426.300	Dues & Fees	207	230	230
426.600	Computer Software/Online Services	805	1,380	1,380
Professional Charges Totals		1,012	1,610	1,610
Insurance & Bond				
427.100	Property Insurance	10,989	14,286	14,989
Insurance & Bond Totals		10,989	14,286	14,989
Maintenance Services				
428.100	Building Maint Services	18,003	16,100	16,100
428.200	Grounds Maint Services	138	2,116	2,760
428.300	Equipment Maint Services	1,432	2,300	2,300
Maintenance Services Totals		19,573	20,516	21,160
Other Contractual				
429.710	Testing	74	92	92
429.900	Other Contractual	458	690	690
Other Contractual Totals		531	782	782
Maintenance Supplies				
431.200	Building Maint Supplies	3,672	3,036	3,036
431.300	Equipment Maint Supplies	-	1,380	1,380
431.400	Grounds Maint Supplies	-	690	690
431.900	Other Maint. Supplies	155	-	-
Maintenance Supplies Totals		3,827	5,106	5,106
Fuel/Oil-Vehicle Use				
432.200	Gas	465	690	704
Fuel/Oil-Vehicle Use Totals		465	690	704

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 250 - Central Mat-Su FSA #130 Department 160 - Emergency Services Division 351 - Emergency Services Station 51				
Misc Supplies				
433.120	Tools	-	460	460
433.200	Medical Supplies	25	92	92
433.900	Other Supplies	596	920	920
Misc Supplies Totals		621	1,472	1,472
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	-	980	-
434.300	Furniture Under \$25,000	-	1,840	-
Equipment Under \$5,000 Totals		-	2,820	-
Division 351 - Emergency Services Station 51 Totals		69,783	113,268	118,839
Department 160 - Emergency Services Totals		780,157	999,105	1,188,547
Fund 250 - Central Mat-Su FSA #130 Totals		\$13,963,710	\$13,233,615	\$17,376,829

**Fund 251 - Butte Fire Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,242,570	1,300,900	1,353,900
Total Expenditures	700,389	927,421	2,086,969
Audit balance as of 6/30/2023			\$2,684,927
Estimated revenues 2023-2024 fiscal year	\$1,300,900		
Estimated expenditures 2023-2024 fiscal year	(877,421)		
Capital Projects	<u>(50,000)</u>		
Estimated adjustment to fund balance		373,479	
Estimated fund balance 6/30/2024			3,058,406
Estimated revenues 2024-2025 fiscal year	1,353,900		
Estimated expenditures 2024-2025 fiscal year	(986,969)		
Capital Projects	<u>(1,100,000)</u>		
Estimated FY2025 adjustment to fund balance		(733,069)	
Estimated fund balance 6/30/2025			<u>\$2,325,337</u>

**Fund 251 - Butte Fire Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$529,132,020. A mill rate of 2.912 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	\$449,736,520	\$1,309,600	\$-	\$13,800	\$1,295,800
Sr Cit/Vet	76,789,030	223,600	223,600	-	-
Farm	2,606,470	-	-	-	-
Personal	-	-	-	-	-
Total	\$529,132,020	\$1,533,200	\$223,600	\$13,800	\$1,295,800
<u>311.000</u>	<u>General Property Taxes</u>				
	311.100	Real Property			\$1,295,800
	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					\$1,352,900

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 251 - Butte FSA #2 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$1,108,197	\$1,242,800	\$1,295,800
311.102	Real Property-Delinquent	25,638	35,000	35,000
311.400	Penalty & Interest	12,560	9,000	9,000
General Property Taxes Totals		1,146,396	1,286,800	1,339,800
Other State Revenue				
337.800	State PERS Relief	705	-	-
Other State Revenue Totals		705	-	-
Public Safety				
342.400	Building Rental	13,000	13,000	13,000
Public Safety Totals		13,000	13,000	13,000
Interest Earnings				
361.100	Interest On Investments	5,400	100	100
Interest Earnings Totals		5,400	100	100
Transfer From Other Funds				
367.400	Capital Projects	74,644	-	-
Transfer From Other Funds Totals		74,644	-	-
Proceeds of Gfs Disposal				
391.100	Sale Of Gfa	2,425	1,000	1,000
Proceeds of Gfs Disposal Totals		2,425	1,000	1,000
Division 000 - Non-Departmental Totals		1,242,570	1,300,900	1,353,900
Department 000 - Non-Departmental Totals		1,242,570	1,300,900	1,353,900
Fund 251 - Butte FSA #2 Totals		\$1,242,570	\$1,300,900	\$1,353,900

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 251 - Butte FSA #2 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.100	Permanent Wages	\$106,376	\$117,740	\$112,676
411.200	Temp Wages & Adjmts	3,987	-	-
411.300	Overtime Wages	3,150	-	-
411.400	Election Worker/On-Call Responder Wages	132,881	180,000	200,000
Salaries & Wages Totals		246,395	297,740	312,676
Benefits				
412.100	Insurance Contrib	29,786	30,475	31,500
412.150	On-Call Health Insurance	502	-	-
412.190	Life Insurance	162	164	150
412.200	Unemployment Contrib	681	1,786	1,876
412.300	Medicare	3,522	4,317	4,534
412.400	Retirement Contrib. - DB Plan	1,970	30,589	31,504
412.410	PERS Tier IV - DC Plan	17,994	-	-
412.411	PERS Tier IV - Health Plan	1,133	-	-
412.412	PERS Tier IV - HRA	2,437	-	-
412.413	PERS Tier IV - OD&D	669	-	-
412.600	Workers Compensation	12,822	10,273	11,323
412.700	Sbs Contribution	15,098	18,251	19,167
Benefits Totals		86,776	95,855	100,054
Expenses Within Borough				
413.100	Mileage - Within Borough	-	100	100
413.200	Expense Reimb-Within Boro	-	100	100
413.900	Other Exp - Within Boro	-	100	100
Expenses Within Borough Totals		-	300	300
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	100	100
414.200	Exp Reimb- Outside Boro	-	3,000	3,000
414.400	Travel Tickets	-	3,000	3,000
Expenses Outside Of Boro Totals		-	6,100	6,100
Communications				
421.100	Communication Network Services	11,190	16,000	18,400
421.200	Postage	-	300	300
Communications Totals		11,190	16,300	18,700
Advertising				
422.000	Advertising	-	750	750
Advertising Totals		-	750	750
Printing				
423.000	Printing	35	100	100
Printing Totals		35	100	100
Utilities-Building Oprtns				
424.100	Electricity	19,383	26,000	26,650
424.300	Natural Gas	7,142	12,000	12,300
424.500	Garbage Pickups	1,153	1,800	1,845
424.600	Heating Fuel-Oil	3,978	5,000	5,125
Utilities-Building Oprtns Totals		31,655	44,800	45,920
Rental/Lease				
425.200	Building Rental	19,264	19,037	19,151

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 251 - Butte FSA #2 Department 000 - Non-Departmental Division 000 - Non-Departmental				
425.300	Equipment Rental	3,659	500	1,000
Rental/Lease Totals		22,923	19,537	20,151
Professional Charges				
426.100	Auditing & Accounting	(40)	-	-
426.300	Dues & Fees	2,738	3,500	3,500
426.600	Computer Software/Online Services	5,438	11,700	11,700
426.700	Occupational Health	1,457	3,000	4,000
426.900	Other Professional Chgs	-	-	4,000
Professional Charges Totals		9,592	18,200	23,200
Insurance & Bond				
427.100	Property Insurance	7,995	10,394	12,442
427.500	Liability Insurance	1,691	1,945	2,920
Insurance & Bond Totals		9,687	12,339	15,362
Maintenance Services				
428.100	Building Maint Services	-	7,000	7,000
428.300	Equipment Maint Services	14,666	22,000	22,000
428.400	Vehicle Maint Services	769	10,000	10,000
428.500	Commun Equip Maint Servic	-	1,000	1,000
428.920	Other Maintenance Service	21	500	500
Maintenance Services Totals		15,456	40,500	40,500
Other Contractual				
429.200	Training Reimb/Conf Fees	-	3,000	3,000
429.210	Training/Instructor Fees	-	500	500
429.710	Testing	546	1,500	1,500
429.900	Other Contractual	364	10,000	10,000
Other Contractual Totals		910	15,000	15,000
Office Supplies				
430.100	Office Supplies	20	1,500	1,500
430.200	Copier/Fax Supplies	84	500	500
Office Supplies Totals		104	2,000	2,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,608	45,000	50,000
431.200	Building Maint Supplies	4,725	16,000	15,000
431.300	Equipment Maint Supplies	535	7,500	7,500
431.400	Grounds Maint Supplies	777	500	500
431.900	Other Maint. Supplies	300	500	500
Maintenance Supplies Totals		15,945	69,500	73,500
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,018	2,000	2,040
432.200	Gas	12,037	25,000	25,500
Fuel/Oil-Vehicle Use Totals		13,055	27,000	27,540
Misc Supplies				
433.100	Personnel Supplies	918	7,500	7,500
433.110	Clothing	10,625	20,000	60,000
433.120	Tools	-	3,000	3,000
433.200	Medical Supplies	-	500	500
433.300	Books/Subscriptions	46	2,000	2,000
433.500	Training Supplies	3,661	5,000	7,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 251 - Butte FSA #2 Department 000 - Non-Departmental Division 000 - Non-Departmental				
433.900	Other Supplies	2,716	7,500	15,000
Misc Supplies Totals		17,965	45,500	95,000
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	3,900	7,000	7,000
434.100	Other Equip under \$25,000	3,603	26,200	40,000
434.300	Furniture Under \$25,000	-	2,000	2,000
Equipment Under \$5,000 Totals		7,503	35,200	49,000
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	13,669	27,895	29,595
443.110	Telecomm-Admin & Audit	8,683	11,125	10,048
443.300	Maintenance	9,903	3,500	3,500
443.305	Fleet Maintenance	78,343	76,380	97,973
Intra Govern/Recov Expens Totals		110,598	118,900	141,116
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	100,600	50,000	1,100,000
Capital Project Transfers Totals		100,600	50,000	1,100,000
Equipment Over \$5000				
451.200	Vehicles over \$25,000	-	11,800	-
Equipment Over \$5000 Totals		-	11,800	-
Division 000 - Non-Departmental Totals		700,389	927,421	2,086,969
Department 000 - Non-Departmental Totals		700,389	927,421	2,086,969
Fund 251 - Butte FSA #2 Totals		\$700,389	\$927,421	\$2,086,969

**Fund 253 - Sutton Fire Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	260,860	277,600	290,300
Total Expenditures	323,580	345,422	375,178
Audit balance as of 6/30/2023			\$390,570
Estimated revenues 2023-2024 fiscal year	\$277,600		
Estimated expenditures 2023-2024 fiscal year	(305,422)		
Capital Projects	<u>(40,000)</u>		
Estimated adjustment to fund balance		(67,822)	
Estimated fund balance 6/30/2024			322,748
Estimated revenues 2024-2025 fiscal year	290,300		
Estimated expenditures 2024-2025 fiscal year	(340,178)		
Capital Projects	<u>(35,000)</u>		
Estimated FY2025 adjustment to fund balance		(84,878)	
Estimated fund balance 6/30/2025			<u>\$237,870</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$84,208,550. 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	\$67,865,040	\$279,100	\$-	\$2,900	\$276,200
Sr Cit/Vet	16,114,610	66,200	66,200	-	-
Farm	228,900	-	-	-	-
Personal	-	-	-	-	-
Total	\$84,208,550	\$345,300	\$66,200	\$2,900	\$276,200
<u>311.000</u>	General Property Taxes				
	311.100	Real Property			\$276,200
	311.102	Real Property-Delinquent			10,000
	311.400	Penalty & Interest			4,000
<u>361.000</u>	Interest				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$290,300

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 253 - Sutton FSA #4 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$241,617	\$263,500	\$276,200
311.102	Real Property-Delinquent	6,515	10,000	10,000
311.400	Penalty & Interest	3,071	4,000	4,000
General Property Taxes Totals		251,202	277,500	290,200
Other State Revenue				
337.800	State PERS Relief	176	-	-
Other State Revenue Totals		176	-	-
Interest Earnings				
361.100	Interest On Investments	922	100	100
Interest Earnings Totals		922	100	100
Other Revenue Sources				
369.100	Miscellaneous	8,560	-	-
Other Revenue Sources Totals		8,560	-	-
Division 000 - Non-Departmental Totals		260,860	277,600	290,300
Department 000 - Non-Departmental Totals		260,860	277,600	290,300
Fund 253 - Sutton FSA #4 Totals		\$260,860	\$277,600	\$290,300

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 253 - Sutton FSA #4 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.100	Permanent Wages	\$2,061	\$1,930	\$2,063
411.200	Temp Wages & Adjmts	7,305	10,435	11,000
411.300	Overtime Wages	7	-	-
411.400	Election Worker/On-Call Responder Wages	19,069	45,000	40,000
Salaries & Wages Totals		28,442	57,365	53,063
Benefits				
412.100	Insurance Contrib	569	530	600
412.190	Life Insurance	3	3	3
412.200	Unemployment Contrib	56	344	318
412.300	Medicare	411	832	769
412.400	Retirement Contrib. - DB Plan	493	501	577
412.410	PERS Tier IV - DC Plan	107	-	-
412.411	PERS Tier IV - Health Plan	7	-	-
412.412	PERS Tier IV - HRA	22	-	-
412.413	PERS Tier IV - OD&D	2	-	-
412.600	Workers Compensation	1,162	1,999	1,938
412.700	Sbs Contribution	1,742	3,517	3,253
Benefits Totals		4,574	7,726	7,458
Mileage - Within Borough				
413.100	Mileage - Within Borough	-	500	500
Mileage - Within Borough Totals		-	500	500
Communications				
421.100	Communication Network Services	9,861	11,000	12,650
421.200	Postage	-	50	50
Communications Totals		9,861	11,050	12,700
Advertising				
422.000	Advertising	-	200	200
Advertising Totals		-	200	200
Printing				
423.000	Printing	-	100	100
Printing Totals		-	100	100
Utilities-Building Oprtns				
424.100	Electricity	7,491	12,000	12,300
424.500	Garbage Pickups	1,032	1,200	1,230
424.600	Heating Fuel-Oil	10,115	15,000	15,375
Utilities-Building Oprtns Totals		18,638	28,200	28,905
Rental/Lease				
425.200	Building Rental	9,632	9,518	9,576
425.300	Equipment Rental	1,095	3,500	3,000
Rental/Lease Totals		10,727	13,018	12,576

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 253 - Sutton FSA #4 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Professional Charges				
426.300	Dues & Fees	330	3,000	3,000
426.600	Computer Software/Online Services	3,306	7,400	7,400
426.700	Occupational Health	772	1,250	6,000
426.900	Other Professional Chgs	14,000	1,275	1,275
Professional Charges Totals		18,408	12,925	17,675
Insurance & Bond				
427.100	Property Insurance	4,217	5,482	6,521
427.500	Liability Insurance	360	414	563
Insurance & Bond Totals		4,577	5,896	7,084
Maintenance Services				
428.100	Building Maint Services	6,745	7,000	9,000
428.200	Grounds Maint Services	3,420	7,500	7,500
428.300	Equipment Maint Services	1,883	6,000	6,000
428.400	Vehicle Maint Services	-	6,500	6,500
428.500	Commun Equip Maint Serv	-	500	500
428.920	Other Maintenance Service	14	-	-
Maintenance Services Totals		12,062	27,500	29,500
Other Contractual				
429.710	Testing	386	1,500	1,500
429.900	Other Contractual	9,669	2,000	8,000
Other Contractual Totals		10,054	3,500	9,500
Office Supplies				
430.100	Office Supplies	81	600	600
430.200	Copier/Fax Supplies	42	100	100
Office Supplies Totals		123	700	700
Maintenance Supplies				
431.100	Vehicle Maint Supplies	492	7,000	10,000
431.200	Building Maint Supplies	146	10,000	15,000
431.300	Equipment Maint Supplies	548	2,400	2,400
431.400	Grounds Maint Supplies	-	2,000	2,000
Maintenance Supplies Totals		1,187	21,400	29,400
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	86	1,500	1,530
432.200	Gas	506	9,000	9,180
Fuel/Oil-Vehicle Use Totals		592	10,500	10,710

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 253 - Sutton FSA #4 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Misc Supplies				
433.100	Personnel Supplies	3,085	5,000	5,000
433.110	Clothing	1,574	15,000	15,000
433.120	Tools	208	1,200	1,200
433.200	Medical Supplies	-	100	100
433.300	Books/Subscriptions	35	100	100
433.500	Training Supplies	929	2,500	2,500
433.900	Other Supplies	996	3,000	3,000
Misc Supplies Totals		6,826	26,900	26,900
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	3,417	3,000	3,000
434.100	Other Equip under \$25,000	2,719	3,000	3,000
434.300	Furniture Under \$25,000	1,428	5,000	5,000
Equipment Under \$5,000 Totals		7,564	11,000	11,000
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	581	9,047	9,072
443.110	Telecomm-Admin & Audit	1,919	1,927	2,192
443.300	Maintenance	2,514	3,000	3,000
443.305	Fleet Maintenance	54,329	52,968	67,943
Intra Govern/Recov Expens Totals		59,343	66,942	82,207
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	130,600	40,000	35,000
Capital Project Transfers Totals		130,600	40,000	35,000
Division 000 - Non-Departmental Totals		323,580	345,422	375,178
Department 000 - Non-Departmental Totals		323,580	345,422	375,178
Fund 253 - Sutton FSA #4 Totals		\$323,580	\$345,422	\$375,178

**Fund 254 - Talkeetna Fire Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	646,852	705,100	742,500
Total Expenditures	568,026	650,006	646,898
Audit balance as of 6/30/2023			\$556,889
Estimated revenues 2023-2024 fiscal year	\$705,100		
Estimated expenditures 2023-2024 fiscal year	(619,306)		
Debt Service	(32,600)		
Capital Projects	<u>(30,700)</u>		
Estimated adjustment to fund balance		22,494	
Estimated fund balance 6/30/2024			579,383
Estimated revenues 2024-2025 fiscal year	742,500		
Estimated expenditures 2024-2025 fiscal year	(646,898)		
Capital Projects	-		
Debt Service	(32,600)		
Estimated FY2025 adjustment to fund balance		63,002	
Estimated fund balance 6/30/2025			<u>\$642,385</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$275,951,920. 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	\$247,006,370	\$719,700	\$-	\$7,600	\$712,100
Sr Cit/Vet	28,830,920	84,000	84,000	-	-
Farm	-	-	-	-	-
Personal	114,630	300	-	-	300
Total	\$275,951,920	\$804,000	\$84,000	\$7,600	\$712,400
<u>311.000</u>	<u>General Property Taxes</u>				
311.100	Real Property				\$712,100
311.102	Real Property-Delinquent				12,000
311.200	Personal Property				300
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					\$742,500

Schedule of Long Term Debt

Talkeetna Fire Service Area	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
Apparatus Purchase	\$489,000	\$423,800	\$32,600	\$1,060	\$33,660	\$391,200
Total Debt Service Requirements		\$423,800	\$32,600	\$1,060	\$33,660	\$391,200

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 254 - Talkeetna FSA #24 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$597,890	\$674,800	\$712,100
311.102	Real Property-Delinquent	21,247	12,000	12,000
311.200	Personal Property	58	200	300
311.400	Penalty & Interest	11,629	5,000	5,000
General Property Taxes Totals		630,824	692,000	729,400
Other State Revenue				
337.800	State PERS Relief	323	-	-
Other State Revenue Totals		323	-	-
Public Safety				
342.400	Building Rental	13,000	13,000	13,000
Public Safety Totals		13,000	13,000	13,000
Interest Earnings				
361.100	Interest On Investments	2,705	100	100
Interest Earnings Totals		2,705	100	100
Division 000 - Non-Departmental Totals		646,852	705,100	742,500
Department 000 - Non-Departmental Totals		646,852	705,100	742,500
Fund 254 - Talkeetna FSA #24 Totals		\$646,852	\$705,100	\$742,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 254 - Talkeetna FSA #24 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.100	Permanent Wages	\$5,684	\$98,311	\$107,068
411.200	Temp Wages & Adjmts	10,540	8,337	8,800
411.300	Overtime Wages	27	100	100
411.400	Election Worker/On-Call Responder Wages	79,136	100,000	60,000
Salaries & Wages Totals		95,387	206,748	175,968
Benefits				
412.100	Insurance Contrib	1,791	25,705	29,100
412.190	Life Insurance	9	139	139
412.200	Unemployment Contrib	97	1,240	1,056
412.300	Medicare	1,379	2,998	2,552
412.400	Retirement Contrib. - DB Plan	903	25,567	29,964
412.410	PERS Tier IV - DC Plan	512	-	-
412.411	PERS Tier IV - Health Plan	32	-	-
412.412	PERS Tier IV - HRA	104	-	-
412.413	PERS Tier IV - OD&D	9	-	-
412.600	Workers Compensation	4,910	7,174	6,387
412.700	Sbs Contribution	5,840	12,674	10,787
Benefits Totals		15,586	75,497	79,985
Expenses Within Borough				
413.100	Mileage - Within Borough	-	250	250
413.200	Expense Reimb-Within Boro	-	200	200
Expenses Within Borough Totals		-	450	450
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	100	100
414.200	Exp Reimb- Outside Boro	-	100	100
Expenses Outside Of Boro Totals		-	200	200
Communications				
421.100	Communication Network Services	19,968	21,000	24,150
421.200	Postage	-	200	200
Communications Totals		19,968	21,200	24,350
Advertising				
422.000	Advertising	-	250	250
Advertising Totals		-	250	250
Printing				
423.000	Printing	-	300	300
Printing Totals		-	300	300

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 254 - Talkeetna FSA #24 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Utilities-Building Oprtns				
424.100	Electricity	13,080	15,000	15,375
424.200	Water & Sewer	2,427	2,600	2,665
424.400	Lp-Propane	-	100	103
424.500	Garbage Pickups	795	600	1,000
424.600	Heating Fuel-Oil	7,388	12,000	12,300
Utilities-Building Oprtns Totals		23,690	30,300	31,443
Rental/Lease				
425.200	Building Rental	12,834	12,680	12,756
Rental/Lease Totals		12,834	12,680	12,756
Professional Charges				
426.300	Dues & Fees	680	1,500	1,500
426.600	Computer Software/Online Services	3,746	6,900	6,900
426.700	Occupational Health	771	2,000	4,000
426.900	Other Professional Chgs	-	500	500
Professional Charges Totals		5,197	10,900	12,900
Insurance & Bond				
427.100	Property Insurance	3,557	4,624	5,444
427.500	Liability Insurance	930	1,070	2,028
Insurance & Bond Totals		4,487	5,694	7,472
Maintenance Services				
428.100	Building Maint Services	840	5,000	5,000
428.200	Grounds Maint Services	-	3,000	11,000
428.300	Equipment Maint Services	16,068	12,000	12,000
428.400	Vehicle Maint Services	440	4,000	4,000
428.500	Commun Equip Maint Servic	-	1,000	1,000
428.900	Other Bldg. Maint Service	-	250	250
428.920	Other Maintenance Service	298	250	250
Maintenance Services Totals		17,646	25,500	33,500
Other Contractual				
429.200	Training Reimb/Conf Fees	1,020	1,500	1,500
429.210	Training/Instructor Fees	-	250	250
429.710	Testing	546	1,000	3,000
429.900	Other Contractual	251	5,000	5,000
Other Contractual Totals		1,817	7,750	9,750
Office Supplies				
430.100	Office Supplies	-	1,000	2,000
430.200	Copier/Fax Supplies	-	600	600
Office Supplies Totals		-	1,600	2,600

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 254 - Talkeetna FSA #24 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Maintenance Supplies				
431.100	Vehicle Maint Supplies	14,647	25,000	25,000
431.200	Building Maint Supplies	4,443	5,000	8,000
431.300	Equipment Maint Supplies	4,997	5,000	7,000
431.400	Grounds Maint Supplies	427	1,000	8,000
431.900	Other Maint. Supplies	-	500	500
Maintenance Supplies Totals		24,514	36,500	48,500
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	741	1,000	1,020
432.200	Gas	9,633	20,000	20,400
Fuel/Oil-Vehicle Use Totals		10,374	21,000	21,420
Misc Supplies				
433.100	Personnel Supplies	1,887	15,000	15,000
433.110	Clothing	21,643	19,400	30,000
433.120	Tools	695	5,000	5,000
433.200	Medical Supplies	-	1,000	1,000
433.300	Books/Subscriptions	-	1,500	1,500
433.500	Training Supplies	40	2,000	2,000
433.900	Other Supplies	5,021	9,300	15,000
Misc Supplies Totals		29,285	53,200	69,500
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	1,300	4,500	4,500
434.100	Other Equip under \$25,000	13,748	20,600	15,000
434.300	Furniture Under \$25,000	-	1,500	2,000
Equipment Under \$5,000 Totals		15,048	26,600	21,500
Debt Service				
441.220	Dbt Srv-Interest-Borough	1,223	-	-
Debt Service Totals		1,223	-	-
Loan Payments				
442.200	Loan Pymnts-Interest	-	1,141	1,060
Loan Payments Totals		-	1,141	1,060
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	7,632	18,897	17,585
443.110	Telecomm-Admin & Audit	3,473	5,431	2,466
443.300	Maintenance	9,937	4,500	5,000
443.305	Fleet Maintenance	54,329	52,968	67,943
Intra Govern/Recov Expens Totals		75,371	81,796	92,994
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	215,600	30,700	-
Capital Project Transfers Totals		215,600	30,700	-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 254 - Talkeetna FSA #24 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Division 000 - Non-Departmental Totals		568,026	650,006	646,898
Department 000 - Non-Departmental Totals		568,026	650,006	646,898
Fund 254 - Talkeetna FSA #24 Totals		\$568,026	\$650,006	\$646,898

**Fund 258 - Willow Fire Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,063,384	1,116,200	1,177,100
Total Expenditures	897,960	1,030,420	1,031,104
Audit balance as of 6/30/2023			\$886,134
Estimated revenues 2023-2024 fiscal year	\$1,116,200		
Estimated expenditures 2023-2024 fiscal year	(779,794)		
Capital Projects	(250,626)		
Estimated adjustment to fund balance		85,780	
Estimated fund balance 6/30/2024			971,914
Estimated revenues 2024-2025 fiscal year	1,177,100		
Estimated expenditures 2024-2025 fiscal year	(845,604)		
Capital Projects	(185,500)		
Estimated FY2025 adjustment to fund balance		145,996	
Estimated fund balance 6/30/2025			<u>\$1,117,910</u>

**Fund 258 - Willow Fire Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$483,553,620. 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	\$432,317,110	\$1,140,000	\$-	\$12,000	\$1,128,000
Sr Cit/Vet	51,234,740	135,100	135,100	-	-
Farm	-	-	-	-	-
Personal	1,770	-	-	-	-
Total	\$483,553,620	\$1,275,100	\$135,100	\$12,000	\$1,128,000
<u>311.000</u>	<u>General Property Taxes</u>				
	311.100	Real Property			\$1,128,000
	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					\$1,177,100

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 258 - Willow FSA #35 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$984,300	\$1,067,100	\$1,128,000
311.102	Real Property-Delinquent	39,725	35,000	35,000
311.400	Penalty & Interest	17,698	14,000	14,000
General Property Taxes Totals		1,041,724	1,116,100	1,177,000
Other State Revenue				
337.800	State PERS Relief	6,758	-	-
Other State Revenue Totals		6,758	-	-
Interest Earnings				
361.100	Interest On Investments	2,074	100	100
Interest Earnings Totals		2,074	100	100
Transfer From Other Funds				
367.400	Capital Projects	3,728	-	-
Transfer From Other Funds Totals		3,728	-	-
Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	9,100	-	-
Proceeds Of Gfs Disposal Totals		9,100	-	-
Division 000 - Non-Departmental Totals		1,063,384	1,116,200	1,177,100
Department 000 - Non-Departmental Totals		1,063,384	1,116,200	1,177,100
Fund 258 - Willow FSA #35 Totals		\$1,063,384	\$1,116,200	\$1,177,100

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 258 - Willow FSA #35 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.100	Permanent Wages	\$96,051	\$101,218	\$100,626
411.200	Temp Wages & Adjmts	16,544	22,589	27,100
411.300	Overtime Wages	3,651	4,000	4,000
411.400	Election Worker/On-Call Responder Wages	118,513	125,000	140,000
Salaries & Wages Totals		234,759	252,807	271,726
Benefits				
412.100	Insurance Contrib	28,662	29,150	31,500
412.150	On-Call Health Insurance	158	-	-
412.190	Life Insurance	146	157	150
412.200	Unemployment Contrib	698	1,547	1,630
412.300	Medicare	3,362	3,738	3,940
412.400	Retirement Contrib. - DB Plan	18,869	27,336	29,253
412.410	PERS Tier IV - DC Plan	7,132	-	-
412.411	PERS Tier IV - Health Plan	456	-	-
412.412	PERS Tier IV - HRA	1,346	-	-
412.413	PERS Tier IV - OD&D	142	-	-
412.600	Workers Compensation	12,360	9,237	10,225
412.700	Sbs Contribution	14,384	15,804	16,657
Benefits Totals		87,715	86,969	93,355
Expenses Within Borough				
413.100	Mileage - Within Borough	-	100	100
413.200	Expense Reimb-Within Boro	-	100	100
413.900	Other Exp - Within Boro	-	100	100
Expenses Within Borough Totals		-	300	300
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,718	2,500	2,500
414.400	Travel Tickets	526	1,800	1,800
Expenses Outside Of Boro Totals		2,244	4,300	4,300
Communications				
421.100	Communication Network Services	10,902	12,000	13,800
421.200	Postage	-	150	150
Communications Totals		10,902	12,150	13,950
Advertising				
422.000	Advertising	-	300	300
Advertising Totals		-	300	300
Printing				
423.000	Printing	210	300	300
Printing Totals		210	300	300

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 258 - Willow FSA #35 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Utilities-Building Optrns				
424.100	Electricity	22,417	26,500	24,600
424.400	Lp-Propane	(5,799)	150	154
424.500	Garbage Pickups	1,341	2,500	2,563
424.600	Heating Fuel-Oil	26,713	28,000	30,000
Utilities-Building Optrns Totals		44,671	57,150	57,317
Rental/Lease				
425.200	Building Rental	25,594	25,290	25,442
425.300	Equipment Rental	482	5,000	5,000
Rental/Lease Totals		26,076	30,290	30,442
Professional Charges				
426.300	Dues & Fees	1,683	1,500	1,500
426.600	Computer Software/Online Services	3,340	6,850	7,350
426.700	Occupational Health	1,858	2,500	5,000
426.900	Other Professional Chgs	-	2,500	5,000
Professional Charges Totals		6,881	13,350	18,850
Insurance & Bond				
427.100	Property Insurance	7,990	10,386	12,037
427.500	Liability Insurance	1,489	1,712	2,528
Insurance & Bond Totals		9,478	12,098	14,565
Maintenance Services				
428.100	Building Maint Services	53,884	10,000	10,000
428.200	Grounds Maint Services	150	4,000	4,000
428.300	Equipment Maint Services	10,584	8,000	12,000
428.400	Vehicle Maint Services	1,567	7,500	7,500
428.500	Commun Equip Maint Servic	-	1,000	1,000
428.920	Other Maintenance Service	21	250	250
Maintenance Services Totals		66,206	30,750	34,750
Other Contractual				
429.200	Training Reimb/Conf Fees	1,420	1,500	1,500
429.210	Training/Instructor Fees	-	1,000	1,000
429.710	Testing	386	800	800
429.900	Other Contractual	42,176	15,000	20,000
Other Contractual Totals		43,982	18,300	23,300
Office Supplies				
430.100	Office Supplies	970	1,000	1,000
430.200	Copier/Fax Supplies	63	500	500
Office Supplies Totals		1,034	1,500	1,500

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 258 - Willow FSA #35 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Maintenance Supplies				
431.100	Vehicle Maint Supplies	21,503	25,000	25,000
431.200	Building Maint Supplies	1,658	5,000	5,000
431.300	Equipment Maint Supplies	3,364	5,000	5,000
431.400	Grounds Maint Supplies	-	3,000	3,000
Maintenance Supplies Totals		26,526	38,000	38,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,019	2,000	2,040
432.200	Gas	31,383	32,000	32,640
Fuel/Oil-Vehicle Use Totals		32,402	34,000	34,680
Misc Supplies				
433.100	Personnel Supplies	2,144	10,000	10,000
433.110	Clothing	5,568	20,000	20,000
433.120	Tools	55	1,000	1,000
433.200	Medical Supplies	-	250	250
433.300	Books/Subscriptions	81	300	300
433.500	Training Supplies	2,957	3,500	3,500
433.900	Other Supplies	4,870	8,374	7,000
Misc Supplies Totals		15,674	43,424	42,050
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	2,050	2,050
434.100	Other Equip under \$25,000	5,361	33,000	35,000
434.300	Furniture Under \$25,000	-	2,000	2,000
Equipment Under \$5,000 Totals		5,361	37,050	39,050
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	9,250	23,205	23,149
443.110	Telecomm-Admin & Audit	6,033	8,497	8,221
443.300	Maintenance	6,190	4,500	5,000
443.305	Fleet Maintenance	72,367	70,554	90,499
Intra Govern/Recov Expens Totals		93,839	106,756	126,869
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	190,000	250,626	185,500
Capital Project Transfers Totals		190,000	250,626	185,500
Division 000 - Non-Departmental Totals		897,960	1,030,420	1,031,104
Department 000 - Non-Departmental Totals		897,960	1,030,420	1,031,104
Fund 258 - Willow FSA #35 Totals		\$897,960	\$1,030,420	\$1,031,104

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,743,914	1,857,900	1,928,200
Total Expenditures	2,578,918	1,152,152	1,893,386
Audit balance as of 6/30/2023			\$3,543,785
Estimated revenues 2023-2024 fiscal year	\$1,857,900		
Estimated expenditures 2023-2024 fiscal year	(977,152)		
Capital Projects	<u>(175,000)</u>		
Estimated adjustment to fund balance		705,748	
Estimated fund balance 6/30/2024			4,249,533
Estimated revenues 2024-2025 fiscal year	1,928,200		
Estimated expenditures 2024-2025 fiscal year	(1,568,386)		
Capital Projects	<u>(325,000)</u>		
Estimated FY2025 adjustment to fund balance		34,814	
Estimated fund balance 6/30/2025			<u>\$4,284,347</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$2,509,359,960. A mill rate of 0.863 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	\$2,218,437,050	\$1,914,500	\$-	\$20,200	\$1,894,300
Sr Cit/Vet	258,394,360	222,900	222,900	-	-
Farm	27,424,120	-	-	-	-
Personal	5,104,430	4,400	-	-	4,400
Total	\$2,509,359,960	\$2,141,800	\$222,900	\$20,200	\$1,898,700
<u>311.000</u>	General Property Taxes				
	311.100	Real Property			\$1,894,300
	311.102	Real Property-Delinquent			20,000
	311.200	Personal Property			4,400
	311.400	Penalty & Interest			8,000
<u>361.000</u>	Interest				
	361.100	Interest On Investments			1,500
Total Estimated Revenues					\$1,928,200

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 259 - Gr Palmer Cons. FSA #132 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
General Property Taxes				
311.100	Real Property	\$1,684,910	\$1,825,200	\$1,894,300
311.102	Real Property-Delinquent	21,079	20,000	20,000
311.200	Personal Property	3,367	3,200	4,400
311.400	Penalty & Interest	10,174	8,000	8,000
General Property Taxes Totals		1,719,529	1,856,400	1,926,700
Other State Revenue				
337.800	State PERS Relief	1,323	-	-
Other State Revenue Totals		1,323	-	-
Interest Earnings				
361.100	Interest On Investments	8,323	1,500	1,500
Interest Earnings Totals		8,323	1,500	1,500
Transfer From Other Funds				
367.400	Capital Projects	9,680	-	-
Transfer From Other Funds Totals		9,680	-	-
Other Revenue Sources				
369.100	Miscellaneous	5,059	-	-
Other Revenue Sources Totals		5,059	-	-
Division 000 - Non-Departmental Totals		1,738,855	1,857,900	1,928,200
Department 000 - Non-Departmental Totals		1,738,855	1,857,900	1,928,200
Fund 259 - Gr Palmer Cons. FSA #132 Totals		\$1,738,855	\$1,857,900	\$1,928,200

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 259 - Gr Palmer Cons. FSA #132 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Salaries & Wages				
411.100	Permanent Wages	\$10,836	\$11,497	\$12,290
Salaries & Wages Totals		10,836	11,497	12,290
Benefits				
412.100	Insurance Contrib	2,348	2,385	2,700
412.190	Life Insurance	12	13	13
412.200	Unemployment Contrib	65	69	74
412.300	Medicare	152	167	178
412.400	Retirement Contrib. - DB Plan	3,694	2,987	3,436
412.410	PERS Tier IV - DC Plan	39	-	-
412.600	Workers Compensation	579	405	454
412.700	Sbs Contribution	664	705	753
Benefits Totals		7,553	6,731	7,608
Communications				
421.100	Communication Network Services	7,146	7,000	8,050
Communications Totals		7,146	7,000	8,050
Communications				
422.000	Advertising	-	250	250
Communications Totals		-	250	250
Utilities-Building Oprtns				
424.100	Electricity	10,899	14,000	14,350
424.300	Natural Gas	3,377	5,000	5,125
424.600	Heating Fuel-Oil	5,459	8,500	8,713
Utilities-Building Oprtns Totals		19,735	27,500	28,188
Rental/Lease				
425.200	Building Rental	19,265	19,036	19,150
Rental/Lease Totals		19,265	19,036	19,150
Professional Charges				
426.300	Dues & Fees	90	500	500
426.600	Computer Software/Online Services	1,182	6,500	6,500
Professional Charges Totals		1,272	7,000	7,000
Insurance & Bond				
427.100	Property Insurance	7,153	9,299	11,088
427.500	Liability Insurance	66	76	113
Insurance & Bond Totals		7,219	9,375	11,201
Maintenance Services				
428.100	Building Maint Services	-	20,000	20,000
428.200	Grounds Maint Services	-	1,000	1,000
428.300	Equipment Maint Services	5,686	4,000	6,500
428.400	Vehicle Maint Services	3,336	2,000	4,000
428.500	Commun Equip Maint Serv	-	1,000	1,000
Maintenance Services Totals		9,022	28,000	32,500
Other Contractual				
429.710	Testing	480	800	800
429.900	Other Contractual	555,906	690,000	1,250,000
Other Contractual Totals		556,386	690,800	1,250,800

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 259 - Gr Palmer Cons. FSA #132 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,924	30,000	30,000
431.200	Building Maint Supplies	-	7,500	10,000
431.300	Equipment Maint Supplies	559	1,000	1,000
431.400	Grounds Maint Supplies	-	2,000	2,000
Maintenance Supplies Totals		6,482	40,500	43,000
Fuel/Oil-Vehicle Use				
432.200	Gas	408	500	510
Fuel/Oil-Vehicle Use Totals		408	500	510
Misc Supplies				
433.100	Personnel Supplies	6,525	-	-
433.110	Clothing	-	2,000	2,000
433.900	Other Supplies	-	2,000	2,000
Misc Supplies Totals		6,525	4,000	4,000
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	-	900	900
434.300	Furniture Under \$25,000	2,490	7,500	7,500
Equipment Under \$5,000 Totals		2,490	8,400	8,400
Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	16,083	26,367	41,262
443.110	Telecomm-Admin & Audit	53,746	57,729	53,803
443.300	Maintenance	6,065	4,500	4,500
443.305	Fleet Maintenance	28,686	27,967	35,874
Intra Govern/Recov Expens Totals		104,580	116,563	135,439
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,820,000	175,000	325,000
Capital Project Transfers Totals		1,820,000	175,000	325,000
Division 000 - Non-Departmental Totals		2,578,918	1,152,152	1,893,386
Department 000 - Non-Departmental Totals		2,578,918	1,152,152	1,893,386
Fund 259 - Gr Palmer Cons. FSA #132 Totals		\$2,578,918	\$1,152,152	\$1,893,386



ROAD SERVICE AREAS

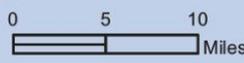
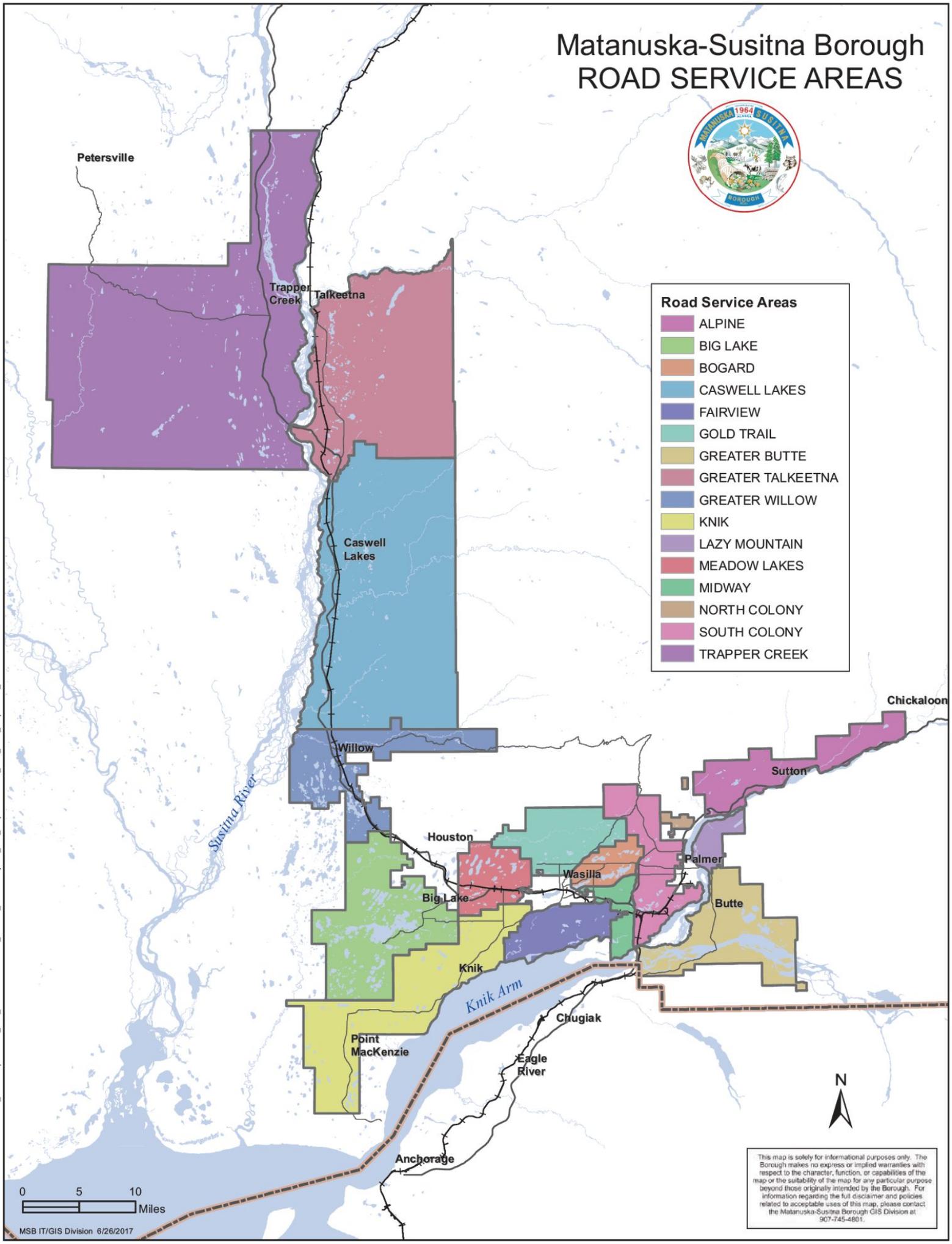
331	265 Road Service Administration
336	270 Midway
341	271 Fairview
346	272 Caswell Lakes
350	273 South Colony
355	274 Knik
360	275 Lazy Mountain
365	276 Greater Willow
370	277 Big Lake
375	278 North Colony
380	279 Bogard
385	280 Greater Butte
390	281 Meadow Lakes
395	282 Gold Trails
400	283 Greater Talkeetna
404	284 Trapper Creek
408	285 Alpine
413	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 TALLEETNA
 - 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	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
270	MIDWAY RSA #9	\$2,228,395	\$1,895,837	\$1,844,580
271	FAIRVIEW RSA #14	1,703,462	1,701,898	1,635,290
272	CASWELL LAKE RSA #15	882,238	1,045,377	939,750
273	SOUTH COLONY RSA #16	2,250,648	2,392,749	2,429,350
274	KNIK RSA #17	3,851,553	3,802,810	4,033,490
275	LAZY MOUNTAIN RSA #19	331,825	412,108	363,530
276	GREATER WILLOW RSA #20	1,228,628	1,445,358	1,365,640
277	BIG LAKE RSA #21	1,676,301	2,024,575	2,299,960
278	NORTH COLONY RSA #23	276,765	302,753	305,740
279	BOGARD RSA #25	2,459,275	2,451,156	2,346,580
280	GREATER BUTTE RSA #26	1,305,055	1,395,160	1,416,870
281	MEADOW LAKES RSA #27	2,710,801	2,835,460	2,716,540
282	GOLD TRAIL RSA #28	2,523,983	2,577,851	2,603,492
283	GREATER TALKEETNA RSA #29	798,741	1,041,383	932,320
284	TRAPPER CREEK RSA #30	286,586	411,659	339,850
285	ALPINE RSA #31	304,992	356,141	346,500
286	JIMMY'S DRIVE SERVICE AREA	16,000	15,800	18,900
Total Road Service Areas		\$24,835,249	\$26,108,076	\$25,938,382

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	\$1,844,480	\$100	\$1,844,580
271	FAIRVIEW RSA #14	58.79	1,635,190	100	1,635,290
272	CASWELL LAKE RSA #15	76.46	939,650	100	939,750
273	SOUTH COLONY RSA #16	109.34	2,429,250	100	2,429,350
274	KNIK RSA #17	171.52	4,033,390	100	4,033,490
275	LAZY MOUNTAIN RSA #19	13.99	363,430	100	363,530
276	GREATER WILLOW RSA #20	65.85	1,365,540	100	1,365,640
277	BIG LAKE RSA #21	104.81	2,299,860	100	2,299,960
278	NORTH COLONY RSA #23	14.36	305,640	100	305,740
279	BOGARD RSA #25	90.82	2,346,480	100	2,346,580
280	GREATER BUTTE RSA #26	48.06	1,416,770	100	1,416,870
281	MEADOW LAKES RSA #27	100.38	2,716,440	100	2,716,540
282	GOLD TRAIL RSA #28	110.12	2,603,392	100	2,603,492
283	GREATER TALKKEETNA RSA #29	66.16	932,220	100	932,320
284	TRAPPER CREEK RSA #30	21.19	339,750	100	339,850
285	ALPINE RSA #31	19.45	346,400	100	346,500
286	JIMMY'S DRIVE SERVICE AREA		18,900	-	18,900
Totals		1,118	\$25,936,782	\$1,600	\$25,938,382

		Expenditure Summary			
Fund	Fund Title	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Expenditure Budget
270	MIDWAY RSA #9	\$1,174,046	\$573,481	\$288,140	\$2,035,667
271	FAIRVIEW RSA #14	1,347,117	192,500	187,307	1,726,924
272	CASWELL LAKE RSA #15	731,546	48,500	181,764	961,810
273	SOUTH COLONY RSA #16	1,064,622	1,019,000	555,172	2,638,794
274	KNIK RSA #17	3,768,453	-	379,541	4,147,994
275	LAZY MOUNTAIN RSA #19	276,579	81,500	54,099	412,178
276	GREATER WILLOW RSA #20	716,798	467,500	279,553	1,463,851
277	BIG LAKE RSA #21	2,084,344	125,000	255,187	2,464,531
278	NORTH COLONY RSA #23	211,304	73,500	52,518	337,322
279	BOGARD RSA #25	2,069,910	158,037	264,491	2,492,438
280	GREATER BUTTE RSA #26	533,791	672,500	303,049	1,509,340
281	MEADOW LAKES RSA #27	1,843,099	653,000	414,625	2,910,724
282	GOLD TRAIL RSA #28	2,263,877	134,092	360,690	2,758,659
283	GREATER TALKKEETNA RSA #29	750,287	60,500	161,910	972,697
284	TRAPPER CREEK RSA #30	329,356	-	47,082	376,438
285	ALPINE RSA #31	385,003	-	42,610	427,613
Totals		\$19,550,132	\$4,259,110	\$3,827,738	\$27,636,980

**Road Service Areas
Expenditure Summary and Schedule of Long Term Debt**

Expenditure Detail

Fund	Service Area	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
270	MIDWAY RSA #9	\$2,364,117	\$2,111,493	\$2,035,667
271	FAIRVIEW RSA #14	1,790,861	1,757,341	1,726,924
272	CASWELL LAKE RSA #15	1,016,499	1,071,577	961,810
273	SOUTH COLONY RSA #16	2,709,678	2,948,981	2,638,794
274	KNIK RSA #17	4,009,804	3,896,401	4,147,994
275	LAZY MOUNTAIN RSA #19	442,714	475,950	412,178
276	GREATER WILLOW RSA #20	1,295,843	1,508,233	1,463,851
277	BIG LAKE RSA #21	1,895,366	2,284,584	2,464,531
278	NORTH COLONY RSA #23	311,007	349,662	337,322
279	BOGARD RSA #25	2,798,948	2,617,941	2,492,438
280	GREATER BUTTE RSA #26	1,497,162	1,554,533	1,509,340
281	MEADOW LAKES RSA #27	2,662,627	2,898,281	2,910,724
282	GOLD TRAIL RSA #28	2,485,968	2,704,786	2,758,659
283	GREATER TALKEETNA RSA #29	863,863	1,145,922	972,697
284	TRAPPER CREEK RSA #30	282,852	442,632	376,438
285	ALPINE RSA #31	360,770	480,856	427,613
Total Road Service Areas		\$26,788,079	\$28,249,174	\$27,636,980

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

Fund	Fund Name	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
265	ADM-ROAD SERVICE AREAS	\$3,088,133	\$3,407,776	\$3,827,735

**Schedule of Long Term Debt
Road Service Area Debt Service**

Fund	Salted Sand Storage Building	Share of DEC Loan	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
270	Midway	39,908	8,960	2,190	135	2,325	6,770
271	Fairview	23,449	5,264	1,287	79	1,366	3,977
273	South Colony	86,039	19,324	4,722	290	5,012	14,602
275	Lazy Mountain	472	105	26	2	28	79
278	North Colony	10,619	2,382	583	36	619	1,799
279	Bogard Road	79,757	17,904	4,377	269	4,646	13,527
280	Greater Butte	4,483	1,006	246	16	262	760
282	Gold Trails	48,079	10,792	2,639	162	2,801	8,153
285	Alpine	2,152	482	120	8	128	362
Total Debt Service Requirements		294,958	66,220	16,190	997	17,187	50,030

**Fund 265 - Road Service Area Administration
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	3,088,133	3,407,776	3,827,735
Total Expenditures	3,088,133	3,407,776	3,827,735
<hr/>			
Audit balance as of 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 adjustment to fund balance		-	
Estimated fund balance 6/30/2024			-
Estimated revenues 2024-2025 fiscal year	3,827,735		
Estimated expenditures 2024-2025 fiscal year	(3,427,735)		
Capital Projects	(400,000)		
Estimated FY2025 adjustment to fund balance		-	
Estimated fund balance 6/30/2025			<u><u>\$-</u></u>

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 265 - Adm-Road Service Areas Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Other State Revenue				
337.800	State PERS Relief	\$34,458	\$-	\$-
Other State Revenue Totals		34,458	-	-
Transfer From Other Funds				
367.400	Capital Projects	100,643	-	-
Transfer From Other Funds Totals		100,643	-	-
Recovery Wage, Fringe, Exp				
368.220	Service Areas	2,952,333	3,407,776	3,827,735
Recovery Wage, Fringe, Exp Totals		2,952,333	3,407,776	3,827,735
Proceeds of Gfs Disposal				
391.100	Sale Of Gfa	700	-	-
Proceeds of Gfs Disposal Total		700	-	-
Division 000 - Non-Departmental Totals		3,087,433	3,407,776	3,827,735
Department 000 - Non-Departmental Totals		3,087,433	3,407,776	3,827,735
Fund 265 - Adm-Road Service Areas Totals		\$3,087,433	\$3,407,776	\$3,827,735

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 265 - Adm-Road Service Areas Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Salaries & Wages				
411.100	Permanent Wages	\$1,141,405	\$1,177,080	\$1,304,550
411.200	Temp Wages & Adjmts	85,037	145,600	75,000
411.300	Overtime Wages	63,371	87,500	87,500
Salaries & Wages Totals		1,289,813	1,410,180	1,467,050
Benefits				
412.100	Insurance Contrib	425,620	402,800	493,500
412.190	Life Insurance	1,897	2,174	2,352
412.200	Unemployment Contrib	7,742	8,771	9,237
412.300	Medicare	18,312	21,197	22,323
412.400	Retirement Contrib. - DB Plan	96,211	326,301	372,513
412.410	PERS Tier IV - DC Plan	161,812	-	-
412.411	PERS Tier IV - Health Plan	9,801	-	-
412.412	PERS Tier IV - HRA	25,808	-	-
412.413	PERS Tier IV - OD&D	2,681	-	-
412.600	Workers Compensation	54,976	39,334	54,766
412.700	Sbs Contribution	79,003	89,612	94,374
Benefits Totals		883,863	890,189	1,049,065
Expenses Within Borough				
413.900	Other Exp - Within Boro	60	-	-
Expenses Within Borough Totals		60	-	-
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	-	175	175
Expenses Outside Of Boro Totals		-	175	175
Communications				
421.100	Communication Network Services	21,635	23,000	28,750
421.200	Postage	651	500	500
Communications Totals		22,286	23,500	29,250
Advertising				
422.000	Advertising	1,971	4,000	4,000
Advertising Totals		1,971	4,000	4,000
Printing				
423.000	Printing	255	1,190	500
Printing Totals		255	1,190	500
Utilities-Building Oprtns				
424.100	Electricity	9,502	12,000	12,300
424.200	Water & Sewer	1,031	1,800	1,845
424.300	Natural Gas	2,458	3,000	3,075
424.400	Lp-Propane	1,687	1,700	1,743
424.500	Garbage Pickups	1,484	1,200	1,230
Utilities-Building Oprtns Totals		16,163	19,700	20,193
Rental/Lease				
425.300	Equipment Rental	3,780	6,000	4,000
Rental/Lease Totals		3,780	6,000	4,000
Professional Charges				
426.300	Dues & Fees	650	1,000	1,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 265 - Adm-Road Service Areas Department 000 - Non-Departmental		Division 000 - Non-Departmental		
426.500	Recording Fees	-	100	100
426.600	Computer Software/Online Services	20,764	26,265	28,000
426.700	Occupational Health	5,086	5,300	5,300
426.900	Other Professional Chgs	-	27,444	55,000
Professional Charges Totals		26,500	60,109	89,400
Insurance & Bond				
427.100	Property Insurance	4,379	5,692	6,396
427.500	Liability Insurance	9,262	10,651	14,093
427.900	Insurance Deductible	-	10,800	-
Insurance & Bond Totals		13,640	27,143	20,489
Maintenance Services				
428.100	Building Maint Services	-	3,329	-
428.300	Equipment Maint Services	6,805	27,271	18,000
428.400	Vehicle Maint Services	6,703	7,500	7,500
Maintenance Services Totals		13,508	38,100	25,500
Other Contractual				
429.200	Training Reimb/Conf Fees	-	-	2,000
429.210	Training/Instructor Fees	-	1,000	1,000
429.710	Testing	-	500	500
429.900	Other Contractual	3,390	4,715	212,500
Other Contractual Totals		3,390	6,215	216,000
Office Supplies				
430.100	Office Supplies	553	853	1,000
Office Supplies Totals		553	853	1,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	13,958	18,000	16,500
431.200	Building Maint Supplies	-	4,595	-
431.300	Equipment Maint Supplies	24,618	34,000	16,500
431.900	Other Maint. Supplies	195	1,000	1,000
Maintenance Supplies Totals		38,771	57,595	34,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	-	2,000	2,040
432.200	Gas	85,911	99,500	101,490
Fuel/Oil-Vehicle Use Totals		85,911	101,500	103,530
Misc Supplies				
433.100	Personnel Supplies	934	3,000	3,000
433.110	Clothing	2,232	3,480	2,000
433.120	Tools	6,654	5,300	5,300
433.200	Medical Supplies	-	100	100
433.300	Books/Subscriptions	-	100	100
433.500	Training Supplies	-	25	-
433.900	Other Supplies	108,165	166,738	130,000
Misc Supplies Totals		117,986	178,743	140,500
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	6,351	9,147	9,000
434.100	Other Equip under \$25,000	30,941	1,039	50,000
434.300	Furniture Under \$25,000	755	2,000	2,000
Equipment Under \$5,000 Totals		38,047	12,186	61,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 265 - Adm-Road Service Areas Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	15,375	15,990	16,470
443.260	IT - Admin & Audit	10,250	39,029	87,968
443.280	Finance - Admin & Audit	25,625	26,650	27,450
443.290	Legal - Admin & Audit	15,375	15,990	16,470
443.310	Planning-Admin & Audit	12,813	13,326	13,725
Intra Govern/Recov Expens Totals		79,438	110,985	162,083
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	392,000	455,000	400,000
Capital Project Transfers Totals		392,000	455,000	400,000
Equipment Over \$5000				
451.100	Equipment over \$25,000	60,200	-	-
Equipment Over \$5000 Totals		60,200	-	-
Small Blding Const				
456.000	Small Blding Or Const Sup	-	4,413	-
Small Blding Const Totals		-	4,413	-
Division 000 - Non-Departmental Totals		3,088,133	3,407,776	3,827,735
Department 000 - Non-Departmental Totals		3,088,133	3,407,776	3,827,735
Fund 265 - Adm-Road Service Areas Totals		\$3,088,133	\$3,407,776	\$3,827,735

**Fund 270 - Midway Road Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	2,228,395	1,895,837	1,844,580
Total Expenditures	2,364,117	2,111,493	2,035,667
Audit balance as of 6/30/2023			\$462,242
Estimated revenues 2023-2024 fiscal year	\$1,895,837		
Estimated expenditures 2023-2024 fiscal year	(867,288)		
Capital Projects	(1,244,205)		
Loan-Principal payment	<u>(2,158)</u>		
Estimated adjustment to fund balance		(217,814)	
Estimated fund balance 6/30/2024			244,428
Estimated revenues 2024-2025 fiscal year	1,844,580		
Estimated expenditures 2024-2025 fiscal year	(1,462,186)		
Capital Projects	(573,481)		
Loan-Principal payment	<u>(2,190)</u>		
Estimated FY2025 adjustment to fund balance		(193,277)	
Estimated fund balance 6/30/2025			<u>\$51,151</u>

**Fund 270 - Midway Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$1,000,412,820. A mill rate of 1.836 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	\$920,334,760	\$1,689,700	\$-	\$17,900	\$1,671,800
Sr Cit/Vet	76,169,700	139,800	139,800	-	-
Farm	2,157,300	-	-	-	-
Personal	1,751,060	3,200	-	-	3,200
Total	\$1,000,412,820	\$1,832,700	\$139,800	\$17,900	\$1,675,000
<u>311.000</u>	<u>General Property Taxes</u>				
	311.100	Real Property			\$1,671,800
	311.102	Real Property-Delinquent			52,000
	311.200	Personal Property			3,200
	311.400	Penalty & Interest			18,000
	311.500	Vehicle Tax State Collec			99,480
<u>361.000</u>	<u>Interest</u>				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$1,844,580

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 270 - Midway RSA #9 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$2,051,902	\$1,605,100	\$1,671,800
311.102	Real Property-Delinquent	39,467	52,000	52,000
311.200	Personal Property	3,121	2,200	3,200
311.400	Penalty & Interest	12,124	18,000	18,000
311.500	Vehicle Tax State Collec	117,050	97,520	99,480
General Property Taxes Totals		2,223,664	1,774,820	1,844,480
Interest Earnings				
361.100	Interest On Investments	1,210	100	100
Interest Earnings Totals		1,210	100	100
Other Revenue Sources				
369.100	Miscellaneous	3,521	-	-
Other Revenue Sources Totals		3,521	-	-
Division 000 - Non-Departmental Totals		2,228,395	1,774,920	1,844,580
Department 000 - Non-Departmental Totals		2,228,395	1,774,920	1,844,580
Fund 270 - Midway RSA #9 Totals		\$2,228,395	\$1,774,920	\$1,844,580

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 270 - Midway RSA #9 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$4,244	\$15,000	\$10,000
411.300	Overtime Wages	540	1,000	1,000
Salaries & Wages Totals		4,784	16,000	11,000
Benefits				
412.200	Unemployment Contrib	29	96	96
412.300	Medicare	70	232	232
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	279	444	634
412.700	Sbs Contribution	294	981	981
Benefits Totals		671	2,001	2,211
Utilities-Building Oprtns				
424.100	Electricity	18,629	22,000	22,550
424.500	Garbage Pickups	-	100	103
Utilities-Building Oprtns Totals		18,629	22,100	22,653
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.900	Other Professional Chgs	2,500	2,500	2,500
Professional Charges Totals		2,500	2,500	2,500
Insurance & Bond				
427.100	Property Insurance	238	309	371
427.500	Liability Insurance	99	117	157
427.900	Insurance Deductible	-	12,415	-
Insurance & Bond Totals		336	12,841	528
Maintenance Services				
428.600	Annual Road Maintenance Contract	276,104	390,228	1,001,519
428.700	Additional Road Maintenance Services	-	77,189	-
Maintenance Services Totals		276,104	467,417	1,001,519
Other Contractual				
429.900	Other Contractual	-	17,920	7,500
Other Contractual Totals		-	17,920	7,500
Misc Supplies				
433.900	Other Supplies	257,582	102,162	125,000
Misc Supplies Totals		257,582	102,162	125,000
Loan Payments				
442.200	Loan Pymnts-Interest	199	167	135

Loan Payments Totals		199	167	135
Intra Govern/Recov Expens				
443.130 Admin. & Audit Rsa		233,262	222,180	288,140
Intra Govern/Recov Expens Totals		233,262	222,180	288,140
Capital Project Transfers				
446.400 Transfer To- Fund 405/410		1,570,050	1,244,205	573,481
Capital Project Transfers Totals		1,570,050	1,244,205	573,481
	Division 000 - Non-Departmental Totals	2,364,117	2,111,493	2,035,667
	Department 000 - Non-Departmental Totals	2,364,117	2,111,493	2,035,667
Fund 270 - Midway RSA #9 Totals		\$2,364,117	\$2,111,493	\$2,035,667

**Fund 271 - Fairview Road Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,703,462	1,701,898	1,635,290
Total Expenditures	1,790,861	1,757,341	1,726,924
Audit balance as of 6/30/2023			\$200,564
Estimated revenues 2023-2024 fiscal year	\$1,701,898		
Estimated expenditures 2023-2024 fiscal year	(993,031)		
Capital Projects	(764,310)		
Loan-Principal payment	(1,268)		
Estimated adjustment to fund balance		(56,711)	
Estimated fund balance 6/30/2024			143,853
Estimated revenues 2024-2025 fiscal year	1,635,290		
Estimated expenditures 2024-2025 fiscal year	(1,534,424)		
Capital Projects	(192,500)		
Loan-Principal payment	(1,287)		
Estimated FY2025 adjustment to fund balance		(92,921)	
Estimated fund balance 6/30/2025			<u>\$50,932</u>

**Fund 271 - Fairview Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$1,098,309,170. 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	\$990,622,240	\$1,485,900	\$-	\$15,700	\$1,470,200
Sr Cit/Vet	106,195,130	159,200	159,200	-	-
Farm	1,491,800	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,098,309,170	\$1,645,100	\$159,200	\$15,700	\$1,470,200
<u>311.000</u>	General Property Taxes				
311.100	Real Property				\$1,470,200
311.102	Real Property-Delinquent				12,000
311.400	Penalty & Interest				6,000
311.500	Vehicle Tax State Collec				146,990
<u>361.000</u>	Interest				
361.100	Interest On Investments				100
Total Estimated Revenues					\$1,635,290

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 271 - Fairview RSA #14 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$1,514,208	\$1,406,000	\$1,470,200
311.102	Real Property-Delinquent	12,864	10,000	12,000
311.400	Penalty & Interest	5,950	6,000	6,000
311.500	Vehicle Tax State Collec	169,220	144,110	146,990
General Property Taxes Totals		1,702,242	1,566,110	1,635,190
Interest Earnings				
361.100	Interest On Investments	751	100	100
Interest Earnings Totals		751	100	100
Other Revenue Sources				
369.100	Miscellaneous	469	-	-
Other Revenue Sources Totals		469	-	-
Division 000 - Non-Departmental Totals		1,703,462	1,566,210	1,635,290
Department 000 - Non-Departmental Totals		1,703,462	1,566,210	1,635,290
Fund 271 - Fairview RSA #14 Totals		\$1,703,462	\$1,566,210	\$1,635,290

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 271 - Fairview RSA #14 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$9,576	\$15,000	\$12,000
411.300	Overtime Wages	524	1,000	1,000
Salaries & Wages Totals		10,100	16,000	13,000
Benefits				
412.200	Unemployment Contrib	61	96	96
412.300	Medicare	146	232	232
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	583	444	634
412.700	Sbs Contribution	619	981	981
Benefits Totals		1,409	2,001	2,211
Utilities-Building Oprtns				
424.100	Electricity	5,241	6,200	6,500
424.500	Garbage Pickups	-	100	103
Utilities-Building Oprtns Totals		5,241	6,300	6,603
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.900	Other Professional Chgs	1,500	7,500	2,000
Professional Charges Totals		1,500	7,500	2,000
Insurance & Bond				
427.100	Property Insurance	140	182	218
427.500	Liability Insurance	560	644	806
427.900	Insurance Deductible	-	17,306	-
Insurance & Bond Totals		700	18,132	1,024
Maintenance Services				
428.600	Annual Road Maintenance Contract	562,186	519,488	1,150,000
428.700	Additional Road Maintenance Services	-	75,000	-
Maintenance Services Totals		562,186	594,488	1,150,000
Other Contractual				
429.900	Other Contractual	23,709	67,970	16,200
Other Contractual Totals		23,709	67,970	16,200
Misc Supplies				
433.900	Other Supplies	211,486	80,424	155,000
Misc Supplies Totals		211,486	80,424	155,000

Loan Payments				
442.200	Loan Pymnts-Interest	117	98	79
Loan Payments Totals		117	98	79
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	180,563	198,118	187,307
Intra Govern/Recov Expens Totals		180,563	198,118	187,307
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	793,850	764,310	192,500
Capital Project Transfers Totals		793,850	764,310	192,500
Division 000 - Non-Departmental Totals		1,790,861	1,757,341	1,726,924
Department 000 - Non-Departmental Totals		1,790,861	1,757,341	1,726,924
Fund 271 - Fairview RSA #14 Totals		\$1,790,861	\$1,757,341	\$1,726,924

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	882,238	1,045,377	939,750
Total Expenditures	1,016,499	1,071,577	961,810
Audit balance as of 6/30/2023			\$99,471
Estimated revenues 2023-2024 fiscal year	\$1,045,377		
Estimated expenditures 2023-2024 fiscal year	(1,011,477)		
Capital Projects	<u>(60,100)</u>		
Estimated adjustment to fund balance		(26,200)	
Estimated fund balance 6/30/2024			73,271
Estimated revenues 2024-2025 fiscal year	939,750		
Estimated expenditures 2024-2025 fiscal year	(913,310)		
Capital Projects	<u>(48,500)</u>		
Estimated FY2025 adjustment to fund balance		(22,060)	
Estimated fund balance 6/30/2025			<u>\$51,211</u>

**Fund 272 - Caswell Lakes Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$230,021,360. 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	\$207,190,900	\$844,700	\$-	\$8,900	\$835,800
Sr Cit/Vet	22,830,460	93,000	93,000	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$230,021,360	\$937,700	\$93,000	\$8,900	\$835,800
<u>311.000</u>	General Property Taxes				
311.100	Real Property				\$835,800
311.102	Real Property-Delinquent				35,000
311.400	Penalty & Interest				15,000
311.500	Vehicle Tax State Collec				53,850
<u>361.000</u>	Interest				
361.100	Interest On Investments				100
Total Estimated Revenues					\$939,750

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 272 - Caswell Lake RSA #15 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$689,560	\$753,500	\$835,800
311.102	Real Property-Delinquent	45,076	35,000	35,000
311.400	Penalty & Interest	18,213	13,000	15,000
311.500	Vehicle Tax State Collec	44,410	52,790	53,850
General Property Taxes Totals		797,260	854,290	939,650
Interest Earnings				
361.100	Interest On Investments	441	100	100
Interest Earnings Totals		441	100	100
Transfers In				
367.300	Grant Projects	-	190,987	-
367.400	Capital Projects	85,538	-	-
Transfers In Totals		85,538	190,987	-
Other Revenue Sources				
369.100	Miscellaneous	(1,000)	-	-
Other Revenue Sources Totals		(1,000)	-	-
Division 000 - Non-Departmental Totals		882,238	1,045,377	939,750
Department 000 - Non-Departmental Totals		882,238	1,045,377	939,750
Fund 272 - Caswell Lake RSA #15 Totals		\$882,238	\$1,045,377	\$939,750

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 272 - Caswell Lake RSA #15 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$4,826	\$7,500	\$7,500
411.300	Overtime Wages	-	500	500
Salaries & Wages Totals		4,826	8,000	8,000
Benefits				
412.200	Unemployment Contrib	29	48	48
412.300	Medicare	70	116	116
412.400	Retirement Contrib. - DB Plan	-	124	134
412.600	Workers Compensation	269	222	317
412.700	Sbs Contribution	296	490	490
Benefits Totals		664	1,000	1,105
Utilities-Building Oprtns				
424.100	Electricity	403	500	513
Utilities-Building Oprtns Totals		403	500	513
Professional Charges				
426.900	Other Professional Chgs	-	1,000	1,000
Professional Charges Totals		-	1,000	1,000
Insurance & Bond				
427.500	Liability Insurance	529	609	728
Insurance & Bond Totals		529	609	728
Maintenance Services				
428.600	Annual Road Maintenance Contract	560,606	773,711	654,900
428.700	Additional Road Maintenance Services	-	50,000	50,000
Maintenance Services Totals		560,606	823,711	704,900
Other Contractual				
429.900	Other Contractual	104,643	16,176	15,000
Other Contractual Totals		104,643	16,176	15,000
Misc Supplies				
433.900	Other Supplies	162	300	300
Misc Supplies Totals		162	300	300
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	161,716	160,181	181,764
Intra Govern/Recov Expens Totals		161,716	160,181	181,764
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	182,950	60,100	48,500
Capital Project Transfers Totals		182,950	60,100	48,500
Division 000 - Non-Departmental Totals		1,016,499	1,071,577	961,810
Department 000 - Non-Departmental Totals		1,016,499	1,071,577	961,810
Fund 272 - Caswell Lake RSA #15 Totals		\$1,016,499	\$1,071,577	\$961,810

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	2,250,648	2,392,749	2,429,350
Total Expenditures	2,709,678	2,948,981	2,638,794
Audit balance as of 6/30/2023			\$827,400
Estimated revenues 2023-2024 fiscal year	\$2,392,749		
Estimated expenditures 2023-2024 fiscal year	(1,507,061)		
Capital Projects	(1,441,920)		
Loan-Principal payment	<u>(4,652)</u>		
Estimated adjustment to fund balance		(560,884)	
Estimated fund balance 6/30/2024			266,516
Estimated revenues 2024-2025 fiscal year	2,429,350		
Estimated expenditures 2024-2025 fiscal year	(1,619,794)		
Capital Projects	(1,019,000)		
Loan-Principal payment	<u>(4,722)</u>		
Estimated FY2025 adjustment to fund balance		(214,166)	
Estimated fund balance 6/30/2025			<u>\$52,350</u>

**Fund 273 - South Colony Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$1,894,675,470. A mill rate of 1.315 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	\$1,662,401,120	\$2,186,000	\$-	\$23,100	\$2,162,900
Sr Cit/Vet	196,634,880	258,500	258,500	-	-
Farm	34,272,660	-	-	-	-
Personal	1,366,810	1,700	-	-	1,700
Total	\$1,894,675,470	\$2,446,200	\$258,500	\$23,100	\$2,164,600
<u>311.000</u>	<u>General Property Taxes</u>				
311.100	Real Property				\$2,162,900
311.102	Real Property-Delinquent				16,000
311.200	Personal Property				1,700
311.400	Penalty & Interest				7,000
311.500	Vehicle Tax State Collec				241,650
<u>361.000</u>	<u>Interest</u>				
361.100	Interest On Investments				100
Total Estimated Revenues					\$2,429,350

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 273 - South Colony RSA #16 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$1,944,383	\$2,076,700	\$2,162,900
311.102	Real Property-Delinquent	15,895	16,000	16,000
311.200	Personal Property	838	800	1,700
311.400	Penalty & Interest	7,048	6,000	7,000
311.500	Vehicle Tax State Collec	271,520	236,920	241,650
General Property Taxes Totals		2,239,684	2,336,420	2,429,250
Interest Earnings				
361.100	Interest On Investments	2,429	100	100
Interest Earnings Totals		2,429	100	100
Transfers In				
367.300	Grant Projects	-	56,229	-
Transfers In Totals		-	56,229	-
Other Revenue Sources				
369.100	Miscellaneous	8,535	-	-
Other Revenue Sources Totals		8,535	-	-
Division 000 - Non-Departmental Totals		2,250,648	2,392,749	2,429,350
Department 000 - Non-Departmental Totals		2,250,648	2,392,749	2,429,350
Fund 273 - South Colony RSA #16 Totals		\$2,250,648	\$2,392,749	\$2,429,350

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 273 - South Colony RSA #16 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$13,978	\$14,820	\$20,000
411.300	Overtime Wages	-	1,000	1,000
Salaries & Wages Totals		13,978	15,820	21,000
Benefits				
412.200	Unemployment Contrib	84	(185)	126
412.300	Medicare	203	305	305
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	803	285	833
412.700	Sbs Contribution	856	1,287	1,287
Benefits Totals		1,945	1,940	2,819
Utilities-Building Oprtns				
424.100	Electricity	55,984	67,000	58,700
424.500	Garbage Pickups	-	350	359
Utilities-Building Oprtns Totals		55,984	67,350	59,059
Professional Charges				
426.900	Other Professional Chgs	35,939	11,164	20,000
Professional Charges Totals		35,939	11,164	20,000
Insurance & Bond				
427.100	Property Insurance	512	666	799
427.500	Liability Insurance	591	680	855
Insurance & Bond Totals		1,104	1,346	1,654
Maintenance Services				
428.600	Annual Road Maintenance Contract	706,657	698,784	674,800
428.700	Additional Road Maintenance Services	-	45,562	100,000
Maintenance Services Totals		706,657	744,346	774,800
Other Contractual				
429.900	Other Contractual	-	78,800	10,000
Other Contractual Totals		-	78,800	10,000
Misc Supplies				
433.900	Other Supplies	357,242	204,908	175,000
Misc Supplies Totals		357,242	204,908	175,000
Loan Payments				
442.200	Loan Pymnts-Interest	428	359	290
Loan Payments Totals		428	359	290

Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	280,361	381,028	555,172
Intra Govern/Recov Expens Totals		280,361	381,028	555,172
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,256,041	1,441,920	1,019,000
Capital Project Transfers Totals		1,256,041	1,441,920	1,019,000
Division 000 - Non-Departmental Totals		2,709,678	2,948,981	2,638,794
Department 000 - Non-Departmental Totals		2,709,678	2,948,981	2,638,794
Fund 273 - South Colony RSA #16 Totals		\$2,709,678	\$2,948,981	\$2,638,794

**Fund 274 - Knik Road Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	3,851,553	3,802,810	4,033,490
Total Expenditures	4,009,804	3,896,401	4,147,994
Audit balance as of 6/30/2023			\$260,550
Estimated revenues 2023-2024 fiscal year	\$3,802,810		
Estimated expenditures 2023-2024 fiscal year	(2,516,276)		
Capital Projects	<u>(1,380,125)</u>		
Estimated adjustment to fund balance		(93,591)	
Estimated fund balance 6/30/2024			166,959
Estimated revenues 2024-2025 fiscal year	4,033,490		
Estimated expenditures 2024-2025 fiscal year	(4,147,994)		
Capital Projects	<u>-</u>		
Estimated FY2025 adjustment to fund balance		(114,504)	
Estimated fund balance 6/30/2025			<u><u>\$52,455</u></u>

**Fund 274 - Knik Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$1,682,084,190. 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	\$1,517,813,590	\$3,339,100	\$-	\$35,300	\$3,303,800
Sr Cit/Vet	160,984,350	354,100	354,100	-	-
Farm	-	-	-	-	-
Personal	3,286,250	7,200	-	-	7,200
Total	\$1,682,084,190	\$3,700,400	\$354,100	\$35,300	\$3,311,000
<u>311.000</u>	<u>General Property Taxes</u>				
311.100	Real Property				\$3,303,800
311.102	Real Property-Delinquent				55,000
311.200	Personal Property				7,200
311.400	Penalty & Interest				25,000
311.500	Vehicle Tax State Collec				272,390
<u>361.000</u>	<u>Interest</u>				
361.100	Interest On Investments				100
<u>367.000</u>	<u>Transfers In</u>				
367.400	Capital Projects				370,000
Total Estimated Revenues					\$4,033,490

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 274 - Knik RSA #17 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$3,450,659	\$3,106,400	\$3,303,800
311.102	Real Property-Delinquent	63,895	55,000	55,000
311.200	Personal Property	8,457	6,700	7,200
311.400	Penalty & Interest	26,320	25,000	25,000
311.500	Vehicle Tax State Collec	301,280	267,050	272,390
General Property Taxes Totals		3,850,611	3,460,150	3,663,390
Interest Earnings				
361.100	Interest On Investments	942	100	100
Interest Earnings Totals		942	100	100
Transfer In				
367.400	Capital Projects	-	342,560	370,000
Transfer In Totals		-	342,560	370,000
Division 000 - Non-Departmental Totals		3,851,553	3,802,810	4,033,490
Department 000 - Non-Departmental Totals		3,851,553	3,802,810	4,033,490
Fund 274 - Knik RSA #17 Totals		\$3,851,553	\$3,802,810	\$4,033,490

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 274 - Knik RSA #17 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$21,990	\$20,000	\$20,000
411.300	Overtime Wages	44	1,000	1,000
Salaries & Wages Totals		22,033	21,000	21,000
Benefits				
412.200	Unemployment Contrib	132	126	126
412.300	Medicare	320	305	305
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	1,258	583	833
412.700	Sbs Contribution	1,353	1,287	1,287
Benefits Totals		3,064	2,549	2,819
Utilities-Building Optrns				
424.100	Electricity	14,697	17,000	17,425
424.500	Garbage Pickups	-	100	103
Utilities-Building Optrns Totals		14,697	17,100	17,528
Professional Charges				
426.900	Other Professional Chgs	29,000	20,000	20,000
Professional Charges Totals		29,000	20,000	20,000
Insurance & Bond				
427.500	Liability Insurance	130	153	206
427.900	Insurance Deductible	-	12,629	-
Insurance & Bond Totals		130	12,782	206
Maintenance Services				
428.300	Equipment Maint Services	-	2,000	2,000
428.600	Annual Road Maintenance Contract	1,289,247	1,468,360	3,377,400
428.700	Additional Road Maintenance Services	-	175,000	-
Maintenance Services Totals		1,289,247	1,645,360	3,379,400
Other Contractual				
429.900	Other Contractual	40,671	32,775	5,000
Other Contractual Totals		40,671	32,775	5,000
Misc Supplies				
433.900	Other Supplies	319,176	282,092	322,500
Misc Supplies Totals		319,176	282,092	322,500
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	439,387	482,618	379,541
Intra Govern/Recov Expens Totals		439,387	482,618	379,541

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 274 - Knik RSA #17 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,852,400	1,380,125	-
Capital Project Transfers Totals		1,852,400	1,380,125	-
Division 000 - Non-Departmental Totals		4,009,804	3,896,401	4,147,994
Department 000 - Non-Departmental Totals		4,009,804	3,896,401	4,147,994
Fund 274 - Knik RSA #17 Totals		\$4,009,804	\$3,896,401	\$4,147,994

**Fund 275 - Lazy Mountain Road Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	331,825	412,108	363,530
Total Expenditures	442,714	475,950	412,178
Audit balance as of 6/30/2023			\$163,529
Estimated revenues 2023-2024 fiscal year	\$412,108		
Estimated expenditures 2023-2024 fiscal year	(327,800)		
Capital Projects	(148,150)		
Loan-Principal payment	<u>(26)</u>		
Estimated adjustment to fund balance		(63,868)	
Estimated fund balance 6/30/2024			99,661
Estimated revenues 2024-2025 fiscal year	363,530		
Estimated expenditures 2024-2025 fiscal year	(330,678)		
Capital Projects	(81,500)		
Loan-Principal payment	<u>(26)</u>		
Estimated FY2025 adjustment to fund balance		(48,674)	
Estimated fund balance 6/30/2025			<u>\$50,987</u>

**Fund 275 - Lazy Mountain Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$163,962,270. 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	\$138,334,570	\$327,500	\$-	\$3,400	\$324,100
Sr Cit/Vet	23,137,750	54,700	54,700	-	-
Farm	2,489,950	-	-	-	-
Personal	-	-	-	-	-
Total	\$163,962,270	\$382,200	\$54,700	\$3,400	\$324,100
<u>311.000</u>	General Property Taxes				
	311.100	Real Property			\$324,100
	311.102	Real Property-Delinquent			7,000
	311.400	Penalty & Interest			5,000
	311.500	Vehicle Tax State Collec			27,330
<u>361.000</u>	Interest				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$363,530

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 275 - Lazy Mountain RSA #19 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$287,236	\$314,700	\$324,100
311.102	Real Property-Delinquent	8,569	7,000	7,000
311.400	Penalty & Interest	5,250	4,000	5,000
311.500	Vehicle Tax State Collec	28,260	26,800	27,330
General Property Taxes Totals		329,314	352,500	363,430
Interest Earnings				
361.100	Interest On Investments	511	100	100
Interest Earnings Totals		511	100	100
Other Revenue Sources				
369.100	Miscellaneous	2,000	-	-
Other Revenue Sources Totals		2,000	-	-
Division 000 - Non-Departmental Totals		331,825	352,600	363,530
Department 000 - Non-Departmental Totals		331,825	352,600	363,530
Fund 275 - Lazy Mountain RSA #19 Totals		\$331,825	\$352,600	\$363,530

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 275 - Lazy Mountain RSA #19 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$3,079	\$3,350	\$3,000
411.300	Overtime Wages	-	500	200
Salaries & Wages Totals		3,079	3,850	3,200
Benefits				
412.200	Unemployment Contrib	19	15	13
412.300	Medicare	45	36	32
412.400	Retirement Contrib. - DB Plan	-	124	54
412.600	Workers Compensation	166	69	87
412.700	Sbs Contribution	189	153	135
Benefits Totals		419	397	321
Utilities-Building Oprtns				
424.100	Electricity	6,451	8,900	9,123
424.500	Garbage Pickups	-	100	103
Utilities-Building Oprtns Totals		6,451	9,000	9,226
Professional Charges				
426.900	Other Professional Chgs	-	1,000	1,000
Professional Charges Totals		-	1,000	1,000
Insurance & Bond				
427.100	Property Insurance	3	4	5
427.500	Liability Insurance	15	19	25
427.900	Insurance Deductible	-	7,127	-
Insurance & Bond Totals		18	7,150	30
Maintenance Services				
428.600	Annual Road Maintenance Contract	167,162	194,885	190,800
428.700	Additional Road Maintenance Services	-	47,796	50,000
Maintenance Services Totals		167,162	242,681	240,800
Other Contractual				
429.900	Other Contractual	-	2,486	2,000
Other Contractual Totals		-	2,486	2,000
Misc Supplies				
433.900	Other Supplies	21,388	18,163	20,000
Misc Supplies Totals		21,388	18,163	20,000
Loan Payments				
442.200	Loan Pymnts-Interest	2	2	2
Loan Payments Totals		2	2	2
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	39,395	43,071	54,099

Intra Govern/Recov Expens Totals	39,395	43,071	54,099
Capital Project Transfers			
446.400 Transfer To- Fund 405/410	204,799	148,150	81,500
Capital Project Transfers Totals	204,799	148,150	81,500
Division 000 - Non-Departmental Totals	442,714	475,950	412,178
Department 000 - Non-Departmental Totals	442,714	475,950	412,178
Fund 275 - Lazy Mountain RSA #19 Totals	\$442,714	\$475,950	\$412,178

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,228,628	1,445,358	1,365,640
Total Expenditures	1,295,843	1,508,233	1,463,851
Audit balance as of 6/30/2023			\$210,529
Estimated revenues 2023-2024 fiscal year	\$1,445,358		
Estimated expenditures 2023-2024 fiscal year	(895,083)		
Capital Projects	<u>(613,150)</u>		
Estimated adjustment to fund balance		(62,875)	
Estimated fund balance 6/30/2024			147,654
Estimated revenues 2024-2025 fiscal year	1,365,640		
Estimated expenditures 2024-2025 fiscal year	(996,351)		
Capital Projects	<u>(467,500)</u>		
Estimated FY2025 adjustment to fund balance		(98,211)	
Estimated fund balance 6/30/2025			<u><u>\$49,443</u></u>

**Fund 276 - Gr. Willow Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$414,167,140. 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	\$372,158,690	\$1,254,100	\$-	\$13,200	\$1,240,900
Sr Cit/Vet	42,006,680	141,500	141,500	-	-
Farm	-	-	-	-	-
Personal	1,770	-	-	-	-
Total	\$414,167,140	\$1,395,600	\$141,500	\$13,200	\$1,240,900
<u>311.000</u>	General Property Taxes				
311.100	Real Property				\$1,240,900
311.102	Real Property-Delinquent				35,000
311.400	Penalty & Interest				15,000
311.500	Vehicle Tax State Collec				74,640
<u>361.000</u>	Interest				
361.100	Interest On Investments				100
Total Estimated Revenues					\$1,365,640

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 276 - Greater Willow RSA #20 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$1,100,239	\$1,183,600	\$1,240,900
311.102	Real Property-Delinquent	39,787	35,000	35,000
311.400	Penalty & Interest	16,970	15,000	15,000
311.500	Vehicle Tax State Collec	63,160	73,180	74,640
General Property Taxes Totals		1,220,156	1,306,780	1,365,540
Interest Earnings				
361.100	Interest On Investments	692	100	100
Interest Earnings Totals		692	100	100
Transfers In				
367.300	Grant Projects	-	138,478	-
367.400	Capital Projects	7,780	-	-
Transfers In Totals		7,780	138,478	-
Division 000 - Non-Departmental Totals		1,228,628	1,445,358	1,365,640
Department 000 - Non-Departmental Totals		1,228,628	1,445,358	1,365,640
Fund 276 - Greater Willow RSA #20 Totals		\$1,228,628	\$1,445,358	\$1,365,640

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 276 - Greater Willow RSA #20 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$7,473	\$10,000	\$10,000
411.300	Overtime Wages	22	500	500
Salaries & Wages Totals		7,495	10,500	10,500
Benefits				
412.200	Unemployment Contrib	45	63	63
412.300	Medicare	109	152	152
412.400	Retirement Contrib. - DB Plan	-	124	134
412.600	Workers Compensation	427	291	416
412.700	Sbs Contribution	460	644	644
Benefits Totals		1,041	1,274	1,409
Utilities-Building Oprtns				
424.100	Electricity	4,838	5,500	5,638
Utilities-Building Oprtns Totals		4,838	5,500	5,638
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.900	Other Professional Chgs	1,500	1,500	1,500
Professional Charges Totals		1,500	1,500	1,500
Insurance & Bond				
427.500	Liability Insurance	1,483	1,706	2,051
Insurance & Bond Totals		1,483	1,706	2,051
Maintenance Services				
428.300	Equipment Maint Services	-	2,000	2,000
428.600	Annual Road Maintenance Contract	488,064	561,878	628,500
428.700	Additional Road Maintenance Services	-	50,000	-
Maintenance Services Totals		488,064	613,878	630,500
Other Contractual				
429.900	Other Contractual	9,216	11,000	11,000
Other Contractual Totals		9,216	11,000	11,000
Misc Supplies				
433.900	Other Supplies	71,845	53,200	53,200
Misc Supplies Totals		71,845	53,200	53,200
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	150,360	194,525	279,553
Intra Govern/Recov Expens Totals		150,360	194,525	279,553
Capital Project Transfers				

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 276 - Greater Willow RSA #20 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
446.400	Transfer To- Fund 405/410	560,000	613,150	467,500
Capital Project Transfers Totals		560,000	613,150	467,500
Division 000 - Non-Departmental Totals		1,295,843	1,508,233	1,463,851
Department 000 - Non-Departmental Totals		1,295,843	1,508,233	1,463,851
Fund 276 - Greater Willow RSA #20 Totals		\$1,295,843	\$1,508,233	\$1,463,851

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,676,301	2,024,575	2,299,960
Total Expenditures	1,895,366	2,284,584	2,464,531
Audit balance as of 6/30/2023			\$476,269
Estimated revenues 2023-2024 fiscal year	\$2,024,575		
Estimated expenditures 2023-2024 fiscal year	(1,502,434)		
Capital Projects	<u>(782,150)</u>		
Estimated adjustment to fund balance		(260,009)	
Estimated fund balance 6/30/2024			216,260
Estimated revenues 2024-2025 fiscal year	2,299,960		
Estimated expenditures 2024-2025 fiscal year	(2,339,531)		
Capital Projects	<u>(125,000)</u>		
Estimated FY2025 adjustment to fund balance		(164,571)	
Estimated fund balance 6/30/2025			<u><u>\$51,689</u></u>

**Fund 277 - Big Lake Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$828,859,360. A mill rate of 2.800 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	\$759,434,600	\$2,126,400	\$-	\$22,500	\$2,103,900
Sr Cit/Vet	67,841,790	189,900	189,900	-	-
Farm	-	-	-	-	-
Personal	1,582,970	4,400	-	-	4,400
Total	\$828,859,360	\$2,320,700	\$189,900	\$22,500	\$2,108,300
<u>311.000</u>	<u>General Property Taxes</u>				
	311.100	Real Property			\$2,103,900
	311.102	Real Property-Delinquent			40,000
	311.200	Personal Property			4,400
	311.400	Penalty & Interest			18,000
	311.500	Vehicle Tax State Collec			133,560
<u>361.000</u>	<u>Interest</u>				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$2,299,960

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 277 - Big Lake RSA #21 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$1,478,886	\$1,596,400	\$2,103,900
311.102	Real Property-Delinquent	39,003	40,000	40,000
311.200	Personal Property	3,451	3,700	4,400
311.400	Penalty & Interest	17,693	16,000	18,000
311.500	Vehicle Tax State Collec	130,010	130,940	133,560
General Property Taxes Totals		1,669,044	1,787,040	2,299,860
Interest Earnings				
361.100	Interest On Investments	1,428	100	100
Interest Earnings Totals		1,428	100	100
Transfer From Other Funds				
367.300	Grant Projects	-	237,435	-
367.400	Capital Projects	5,830	-	-
Transfer From Other Funds Totals		5,830	237,435	-
Division 000 - Non-Departmental Totals		1,676,301	2,024,575	2,299,960
Department 000 - Non-Departmental Totals		1,676,301	2,024,575	2,299,960
Fund 277 - Big Lake RSA #21 Totals		\$1,676,301	\$2,024,575	\$2,299,960

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 277 - Big Lake RSA #21 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$8,884	\$15,000	\$15,000
411.300	Overtime Wages	-	1,000	1,000
Salaries & Wages Totals		8,884	16,000	16,000
Benefits				
412.200	Unemployment Contrib	53	96	96
412.300	Medicare	129	232	232
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	506	444	634
412.700	Sbs Contribution	546	981	981
Benefits Totals		1,235	2,001	2,211
Utilities-Building Optrns				
424.100	Electricity	7,286	8,800	9,020
424.500	Garbage Pickups	-	250	256
Utilities-Building Optrns Totals		7,286	9,050	9,276
Professional Charges				
426.900	Other Professional Chgs	-	1,000	1,000
Professional Charges Totals		-	1,000	1,000
Insurance & Bond				
427.500	Liability Insurance	99	117	157
Insurance & Bond Totals		99	117	157
Maintenance Services				
428.300	Equipment Maint Services	-	2,000	2,000
428.600	Annual Road Maintenance Contract	823,893	963,435	1,925,700
428.700	Additional Road Maintenance Services	-	100,000	-
Maintenance Services Totals		823,893	1,065,435	1,927,700
Other Contractual				
429.900	Other Contractual	363	3,000	3,000
Other Contractual Totals		363	3,000	3,000
Misc Supplies				
433.900	Other Supplies	197,530	124,997	125,000
Misc Supplies Totals		197,530	124,997	125,000
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	210,969	280,834	255,187
Intra Govern/Recov Expens Totals		210,969	280,834	255,187
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	645,108	782,150	125,000
Capital Project Transfers Totals		645,108	782,150	125,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
	Fund 277 - Big Lake RSA #21 Department 000 - Non-Departmental			
	Division 000 - Non-Departmental Totals	1,895,366	2,284,584	2,464,531
	Department 000 - Non-Departmental Totals	1,895,366	2,284,584	2,464,531
	Fund 277 - Big Lake RSA #21 Totals	\$1,895,366	\$2,284,584	\$2,464,531

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	276,765	302,753	305,740
Total Expenditures	311,007	349,662	337,322
Audit balance as of 6/30/2023			\$131,597
Estimated revenues 2023-2024 fiscal year	\$302,753		
Estimated expenditures 2023-2024 fiscal year	(259,162)		
Capital Projects	(90,500)		
Loan-Principal payment	(574)		
Estimated adjustment to fund balance		(47,483)	
Estimated fund balance 6/30/2024			84,114
Estimated revenues 2024-2025 fiscal year	305,740		
Estimated expenditures 2024-2025 fiscal year	(263,822)		
Capital Projects	(73,500)		
Loan-Principal payment	(583)		
Estimated FY2025 adjustment to fund balance		(32,165)	
Estimated fund balance 6/30/2025			<u>\$51,949</u>

**Fund 278 - North Colony Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$77,493,800. 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	\$67,433,530	\$283,300	\$-	\$3,000	\$280,300
Sr Cit/Vet	9,655,750	40,500	40,500	-	-
Farm	404,520	-	-	-	-
Personal	-	-	-	-	-
Total	\$77,493,800	\$323,800	\$40,500	\$3,000	\$280,300
<u>311.000</u>	General Property Taxes				
	311.100	Real Property			\$280,300
	311.102	Real Property-Delinquent			8,000
	311.400	Penalty & Interest			3,000
	311.500	Vehicle Tax State Collec			14,340
<u>361.000</u>	Interest				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$305,740

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 278 - North Colony RSA #23 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$247,083	\$266,800	\$280,300
311.102	Real Property-Delinquent	11,517	8,000	8,000
311.400	Penalty & Interest	3,977	3,000	3,000
311.500	Vehicle Tax State Collec	13,860	14,060	14,340
General Property Taxes Totals		276,437	291,860	305,640
Interest Earnings				
361.100	Interest On Investments	328	100	100
Interest Earnings Totals		328	100	100
Division 000 - Non-Departmental Totals		276,765	291,960	305,740
Department 000 - Non-Departmental Totals		276,765	291,960	305,740
Fund 278 - North Colony RSA #23 Totals		\$276,765	\$291,960	\$305,740

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 278 - North Colony RSA #23 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$1,525	\$5,000	\$3,000
411.300	Overtime Wages	98	500	500
Salaries & Wages Totals		1,624	5,500	3,500
Benefits				
412.200	Unemployment Contrib	10	33	33
412.300	Medicare	24	80	80
412.400	Retirement Contrib. - DB Plan	-	124	134
412.600	Workers Compensation	94	153	218
412.700	Sbs Contribution	100	337	337
Benefits Totals		227	727	802
Utilities-Building Oprtns				
424.100	Electricity	403	500	513
Utilities-Building Oprtns Totals		403	500	513
Insurance & Bond				
427.100	Property Insurance	63	82	99
427.500	Liability Insurance	34	40	54
427.900	Insurance Deductible	-	7,938	-
Insurance & Bond Totals		97	8,060	153
Maintenance Services				
428.300	Equipment Maint Services	-	2,000	2,000
428.600	Annual Road Maintenance Contract	132,912	142,793	134,200
428.700	Additional Road Maintenance Services	-	46,695	50,000
Maintenance Services Totals		132,912	191,488	186,200
Other Contractual				
429.900	Other Contractual	-	3,079	1,000
Other Contractual Totals		-	3,079	1,000
Misc Supplies				
433.900	Other Supplies	28,666	12,387	19,100
Misc Supplies Totals		28,666	12,387	19,100
Loan Payments				
442.200	Loan Pymnts-Interest	53	44	36
Loan Payments Totals		53	44	36
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	32,124	37,377	52,518
Intra Govern/Recov Expens Totals		32,124	37,377	52,518
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	114,900	90,500	73,500

Capital Project Transfers Totals	114,900	90,500	73,500
Division 000 - Non-Departmental Totals	311,007	349,662	337,322
Department 000 - Non-Departmental Totals	311,007	349,662	337,322
Fund 278 - North Colony RSA #23 Totals	\$311,007	\$349,662	\$337,322

**Fund 279 - Bogard Road Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	2,459,275	2,451,156	2,346,580
Total Expenditures	2,798,948	2,617,941	2,492,438
Audit balance as of 6/30/2023			\$373,897
Estimated revenues 2023-2024 fiscal year	\$2,451,156		
Estimated expenditures 2023-2024 fiscal year	(1,416,771)		
Capital Projects	(1,201,170)		
Loan-Principal payment	<u>(4,312)</u>		
Estimated adjustment to fund balance		(171,097)	
Estimated fund balance 6/30/2024			202,800
Estimated revenues 2024-2025 fiscal year	2,346,580		
Estimated expenditures 2024-2025 fiscal year	(2,334,401)		
Capital Projects	(158,037)		
Loan-Principal payment	<u>(4,377)</u>		
Estimated FY2025 adjustment to fund balance		(150,235)	
Estimated fund balance 6/30/2025			<u>\$52,565</u>

**Fund 279 - Bogard Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$1,682,170,620. 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	\$1,513,017,450	\$2,118,200	\$-	\$22,400	\$2,095,800
Sr Cit/Vet	160,652,470	224,900	224,900	-	-
Farm	4,763,080	-	-	-	-
Personal	3,737,620	5,200	-	-	5,200
Total	\$1,682,170,620	\$2,348,300	\$224,900	\$22,400	\$2,101,000
<u>311.000</u>	General Property Taxes				
	311.100	Real Property			\$2,095,800
	311.102	Real Property-Delinquent			20,000
	311.200	Personal Property			5,200
	311.400	Penalty & Interest			10,000
	311.500	Vehicle Tax State Collec			215,480
<u>361.000</u>	Interest				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$2,346,580

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 279 - Bogard RSA #25 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$2,168,669	\$2,001,700	\$2,095,800
311.102	Real Property-Delinquent	18,077	20,000	20,000
311.200	Personal Property	5,109	4,300	5,200
311.400	Penalty & Interest	9,589	10,000	10,000
311.500	Vehicle Tax State Collec	251,270	211,250	215,480
General Property Taxes Totals		2,452,713	2,247,250	2,346,480
Interest Earnings				
361.100	Interest On Investments	1,353	100	100
Interest Earnings Totals		1,353	100	100
Other Revenue Sources				
369.100	Miscellaneous	5,209	-	-
Other Revenue Sources Totals		5,209	-	-
Division 000 - Non-Departmental Totals		2,459,275	2,247,350	2,346,580
Department 000 - Non-Departmental Totals		2,459,275	2,247,350	2,346,580
Fund 279 - Bogard RSA #25 Totals		\$2,459,275	\$2,247,350	\$2,346,580

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 279 - Bogard RSA #25 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$15,393	\$20,000	\$20,000
411.300	Overtime Wages	283	1,000	1,000
Salaries & Wages Totals		15,676	21,000	21,000
Benefits				
412.200	Unemployment Contrib	94	126	126
412.300	Medicare	228	305	305
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	882	583	833
412.700	Sbs Contribution	962	1,287	1,287
Benefits Totals		2,166	2,549	2,819
Utilities-Building Oprtns				
424.100	Electricity	41,924	48,500	49,713
Utilities-Building Oprtns Totals		41,924	48,500	49,713
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.900	Other Professional Chgs	-	-	30,000
Professional Charges Totals		-	-	30,000
Insurance & Bond				
427.100	Property Insurance	475	617	740
427.500	Liability Insurance	130	153	206
427.900	Insurance Deductible	-	44,003	-
Insurance & Bond Totals		605	44,773	946
Maintenance Services				
428.600	Annual Road Maintenance Contract	503,697	686,906	1,688,663
428.700	Additional Road Maintenance Services	-	132,829	-
Maintenance Services Totals		503,697	819,735	1,688,663
Other Contractual				
429.900	Other Contractual	460	25,094	7,500
Other Contractual Totals		460	25,094	7,500
Misc Supplies				
433.900	Other Supplies	233,321	143,570	238,000
Misc Supplies Totals		233,321	143,570	238,000
Equipment Under \$5,000				
434.100	Other Equip under \$25,000	-	-	30,000
Equipmrent Under \$5,000 Totals		-	-	30,000

Loan Payments				
442.200	Loan Pymnts-Interest	397	333	269
Loan Payments Totals		397	333	269
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	291,107	309,217	264,491
Intra Govern/Recov Expens Totals		291,107	309,217	264,491
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,709,595	1,201,170	158,037
Capital Project Transfers Totals		1,709,595	1,201,170	158,037
Division 000 - Non-Departmental Totals		2,798,948	2,617,941	2,492,438
Department 000 - Non-Departmental Totals		2,798,948	2,617,941	2,492,438
Fund 279 - Bogard RSA #25 Totals		\$2,798,948	\$2,617,941	\$2,492,438

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,305,055	1,395,160	1,416,870
Total Expenditures	1,497,162	1,554,533	1,509,340
Audit balance as of 6/30/2023			\$304,364
Estimated revenues 2023-2024 fiscal year	\$1,395,160		
Estimated expenditures 2023-2024 fiscal year	(755,383)		
Capital Projects	(799,150)		
Loan-Principal payment	<u>(242)</u>		
Estimated adjustment to fund balance		(159,615)	
Estimated fund balance 6/30/2024			144,749
Estimated revenues 2024-2025 fiscal year	1,416,870		
Estimated expenditures 2024-2025 fiscal year	(836,840)		
Capital Projects	(672,500)		
Loan-Principal payment	<u>(246)</u>		
Estimated FY2025 adjustment to fund balance		(92,716)	
Estimated fund balance 6/30/2025			<u><u>\$52,033</u></u>

**Fund 280 - Greater Butte Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$547,322,250. A mill rate of 2.792 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	\$465,022,130	\$1,298,300	\$-	\$13,700	\$1,284,600
Sr Cit/Vet	79,757,590	222,600	222,600	-	-
Farm	2,542,530	-	-	-	-
Personal	-	-	-	-	-
Total	\$547,322,250	\$1,520,900	\$222,600	\$13,700	\$1,284,600

<u>311 000</u>	General Property Taxes				
	311.100	Real Property			\$1,284,600
	311.102	Real Property-Delinquent			30,000
	311.400	Penalty & Interest			11,000
	311.500	Vehicle Tax State Collec			91,170
<u>361 000</u>	Interest				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$1,416,870

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 280 - Greater Butte RSA #26 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
General Property Taxes				
311.100	Real Property	\$1,165,159	\$1,235,700	\$1,284,600
311.102	Real Property-Delinquent	26,243	30,000	30,000
311.400	Penalty & Interest	13,702	11,000	11,000
311.500	Vehicle Tax State Collec	98,070	89,380	91,170
General Property Taxes Totals		1,303,175	1,366,080	1,416,770
Interest Earnings				
361.100	Interest On Investments	880	100	100
Interest Earnings Totals		880	100	100
Transfer From Other Funds				
367.300	Grant Projects	-	28,980	-
Transfer From Other Funds Totals		-	28,980	-
Division 000 - Non-Departmental Totals		1,304,055	1,395,160	1,416,870
Department 000 - Non-Departmental Totals		1,304,055	1,395,160	1,416,870
Fund 280 - Greater Butte RSA #26 Totals		\$1,304,055	\$1,395,160	\$1,416,870

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 280 - Greater Butte RSA #26 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$8,064	\$15,000	\$10,000
411.300	Overtime Wages	29	1,000	1,000
Salaries & Wages Totals		8,093	16,000	11,000
Benefits				
412.200	Unemployment Contrib	48	96	96
412.300	Medicare	117	232	232
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	463	444	634
412.700	Sbs Contribution	494	981	981
Benefits Totals		1,122	2,001	2,211
Utilities-Building Oprtns				
424.100	Electricity	16,127	18,600	19,065
Utilities-Building Oprtns Totals		16,127	18,600	19,065
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.900	Other Professional Chgs	-	1,500	1,500
Professional Charges Totals		-	1,500	1,500
Insurance & Bond				
427.100	Property Insurance	27	35	42
427.500	Liability Insurance	99	117	157
Insurance & Bond Totals		126	152	199
Maintenance Services				
428.600	Annual Road Maintenance Contract	343,028	383,380	347,800
428.700	Additional Road Maintenance Services	-	73,601	75,000
Maintenance Services Totals		343,028	456,981	422,800
Other Contractual				
429.900	Other Contractual	-	2,500	2,500
Other Contractual Totals		-	2,500	2,500
Misc Supplies				
433.900	Other Supplies	198,466	74,896	73,500
Misc Supplies Totals		198,466	74,896	73,500
Loan Payments				
442.200	Loan Pymnts-Interest	22	19	16
Loan Payments Totals		22	19	16

Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	154,878	180,734	303,049
Intra Govern/Recov Expens Totals		154,878	180,734	303,049
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	775,300	799,150	672,500
Capital Project Transfers Totals		775,300	799,150	672,500
Division 000 - Non-Departmental Totals		1,497,162	1,554,533	1,509,340
Department 000 - Non-Departmental Totals		1,497,162	1,554,533	1,509,340
Fund 280 - Greater Butte RSA #26 Totals		\$1,497,162	\$1,554,533	\$1,509,340

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	2,710,801	2,835,460	2,716,540
Total Expenditures	2,662,627	2,898,281	2,910,724
Audit balance as of 6/30/2023			\$307,254
Estimated revenues 2023-2024 fiscal year	\$2,835,460		
Estimated expenditures 2023-2024 fiscal year	(1,583,121)		
Capital Projects	<u>(1,315,160)</u>		
Estimated adjustment to fund balance		(62,821)	
Estimated fund balance 6/30/2024			244,433
Estimated revenues 2024-2025 fiscal year	2,716,540		
Estimated expenditures 2024-2025 fiscal year	(2,257,724)		
Capital Projects	<u>(653,000)</u>		
Estimated FY2025 adjustment to fund balance		(194,184)	
Estimated fund balance 6/30/2025			<u><u>\$50,249</u></u>

**Fund 281 - Meadow Lakes Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$977,979,080. A mill rate of 2.832 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	\$873,877,240	\$2,474,800	\$-	\$26,200	\$2,448,600
Sr Cit/Vet	100,902,850	285,700	285,700	-	-
Farm	-	-	-	-	-
Personal	3,198,990	9,000	-	-	9,000
Total	\$977,979,080	\$2,769,500	\$285,700	\$26,200	\$2,457,600
<u>311.000</u>	General Property Taxes				
	311.100	Real Property			\$2,448,600
	311.102	Real Property-Delinquent			65,000
	311.200	Personal Property			9,000
	311.400	Penalty & Interest			25,000
	311.500	Vehicle Tax State Collec			168,840
<u>361.000</u>	Interest				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$2,716,540

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 281 - Meadow Lakes RSA #27 Department 000 - Non-Departmental Division 000 - Non-Department				
RE11-General Property Taxes				
311.100	Real Property	\$2,413,834	\$2,363,200	\$2,448,600
311.102	Real Property-Delinquent	74,731	60,000	65,000
311.200	Personal Property	8,308	7,200	9,000
311.400	Penalty & Interest	30,477	22,000	25,000
311.500	Vehicle Tax State Collec	182,630	165,530	168,840
General Property Taxes Totals		2,709,981	2,617,930	2,716,440
RE61-Interest Earnings				
361.100	Interest On Investments	820	100	100
Interest Earnings Totals		820	100	100
Transfers In				
367.300	Grant Projects	-	217,430	-
Transfers In Totals		-	217,430	-
Division 000 - Non-Departmental Totals		2,710,801	2,835,460	2,716,540
Department 000 - Non-Departmental Totals		2,710,801	2,835,460	2,716,540
Fund 281 - Meadow Lakes RSA #27 Totals		\$2,710,801	\$2,835,460	\$2,716,540

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 281 - Meadow Lakes RSA #27 Department 000 - Non-Departmental Division 000 - Non-Department				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$7,396	\$15,000	\$12,000
411.300	Overtime Wages	76	1,000	1,000
Salaries & Wages Totals		7,472	16,000	13,000
Benefits				
412.200	Unemployment Contrib	45	96	96
412.300	Medicare	108	232	232
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	433	444	634
412.700	Sbs Contribution	459	981	981
Benefits Totals		1,045	2,001	2,211
Utilities-Building Oprtns				
424.100	Electricity	11,983	23,600	20,000
424.500	Garbage Pickups	-	275	282
Utilities-Building Oprtns Totals		11,983	23,875	20,282
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.900	Other Professional Chgs	-	1,500	1,500
Professional Charges Totals		-	1,500	1,500
Insurance & Bond				
427.500	Liability Insurance	560	644	806
Insurance & Bond Totals		560	644	806
Maintenance Services				
428.600	Annual Road Maintenance Contract	660,729	882,230	1,633,600
428.700	Additional Road Maintenance Services	-	89,140	-
Maintenance Services Totals		660,729	971,370	1,633,600
Other Contractual				
429.900	Other Contractual	15,543	20,700	20,700
Other Contractual Totals		15,543	20,700	20,700
Misc Supplies				
433.900	Other Supplies	149,932	205,860	150,000
Misc Supplies Totals		149,932	205,860	150,000
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	297,062	339,171	414,625
Intra Govern/Recov Expens Totals		297,062	339,171	414,625
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,518,300	1,315,160	653,000
Capital Project Transfers Totals		1,518,300	1,315,160	653,000
Division 000 - Non-Departmental Totals		2,662,627	2,898,281	2,910,724
Department 000 - Non-Departmental Totals		2,662,627	2,898,281	2,910,724

Fund 281 - Meadow Lakes RSA #27 Totals	\$2,662,627	\$2,898,281	\$2,910,724
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**Fund 282 - Gold Trail Road Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	2,523,983	2,577,851	2,603,492
Total Expenditures	2,485,968	2,704,786	2,758,659
Audit balance as of 6/30/2023			\$339,198
Estimated revenues 2023-2024 fiscal year	\$2,577,851		
Estimated expenditures 2023-2024 fiscal year	(1,643,426)		
Capital Projects	(1,061,360)		
Loan-Principal payment	<u>(2,600)</u>		
Estimated adjustment to fund balance		(129,535)	
Estimated fund balance 6/30/2024			209,663
Estimated revenues 2024-2025 fiscal year	2,603,492		
Estimated expenditures 2024-2025 fiscal year	(2,624,567)		
Capital Projects	(134,092)		
Loan-Principal payment	<u>(2,639)</u>		
Estimated FY2025 adjustment to fund balance		(157,806)	
Estimated fund balance 6/30/2025			<u>\$51,857</u>

**Fund 282 - Gold Trail Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$1,535,447,430. A mill rate of 1.700 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	\$1,375,303,110	\$2,338,000	\$-	\$24,700	\$2,313,300
Sr Cit/Vet	156,370,440	265,800	265,800	-	-
Farm	3,773,880	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,535,447,430	\$2,603,800	\$265,800	\$24,700	\$2,313,300
<u>311.000</u>	General Property Taxes				
311.100	Real Property				\$2,313,192
311.102	Real Property-Delinquent				30,000
311.400	Penalty & Interest				15,000
311.500	Vehicle Tax State Collec				245,200
<u>361.000</u>	Interest				
361.100	Interest On Investments				100
Total Estimated Revenues					\$2,603,492

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 282 - Gold Trail RSA #28 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$2,188,252	\$2,058,500	\$2,313,192
311.102	Real Property-Delinquent	38,328	25,000	30,000
311.400	Penalty & Interest	15,169	13,000	15,000
311.500	Vehicle Tax State Collec	281,360	240,400	245,200
General Property Taxes Totals		2,523,110	2,336,900	2,603,392
Interest Earnings				
361.100	Interest On Investments	873	100	100
Interest Earnings Totals		873	100	100
Transfer From Other Funds				
367.300	Grant Projects	-	240,851	-
Transfer From Other Funds Totals		-	240,851	-
Division 000 - Non-Departmental Totals		2,523,983	2,577,851	2,603,492
Department 000 - Non-Departmental Totals		2,523,983	2,577,851	2,603,492
Fund 282 - Gold Trail RSA #28 Totals		\$2,523,983	\$2,577,851	\$2,603,492

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 282 - Gold Trail RSA #28 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$13,450	\$25,000	\$20,000
411.300	Overtime Wages	316	1,000	1,000
Salaries & Wages Totals		13,766	26,000	21,000
Benefits				
412.200	Unemployment Contrib	83	156	156
412.300	Medicare	200	377	377
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	780	722	1,031
412.700	Sbs Contribution	844	1,594	1,594
Benefits Totals		1,907	3,097	3,426
Utilities-Building Oprtns				
424.100	Electricity	38,046	39,500	40,488
Utilities-Building Oprtns Totals		38,046	39,500	40,488
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.300	Dues & Fees	2,600	-	-
426.900	Other Professional Chgs	2,859	8,000	5,000
Professional Charges Totals		5,459	8,000	5,000
Insurance & Bond				
427.100	Property Insurance	286	372	446
427.500	Liability Insurance	161	189	255
Insurance & Bond Totals		447	561	701
Maintenance Services				
428.600	Annual Road Maintenance Contract	761,456	919,251	2,034,600
428.700	Additional Road Maintenance Services	-	116,015	-
Maintenance Services Totals		761,456	1,035,266	2,034,600
Other Contractual				
429.900	Other Contractual	145	2,500	2,500
Other Contractual Totals		145	2,500	2,500
Misc Supplies				
433.900	Other Supplies	206,987	193,981	155,000
Misc Supplies Totals		206,987	193,981	155,000
Loan Payments				
442.200	Loan Pymnts-Interest	239	201	162
Loan Payments Totals		239	201	162

Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	273,517	332,320	360,690
Intra Govern/Recov Expens Totals		273,517	332,320	360,690
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,184,000	1,061,360	134,092
Capital Project Transfers Totals		1,184,000	1,061,360	134,092
Division 000 - Non-Departmental Totals		2,485,968	2,704,786	2,758,659
Department 000 - Non-Departmental Totals		2,485,968	2,704,786	2,758,659
Fund 282 - Gold Trail RSA #28 Totals		\$2,485,968	\$2,704,786	\$2,758,659

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	798,741	1,041,383	932,320
Total Expenditures	863,863	1,145,922	972,697
<hr/>			
Audit balance as of 6/30/2023			\$246,767
Estimated revenues 2023-2024 fiscal year	\$1,041,383		
Estimated expenditures 2023-2024 fiscal year	(892,637)		
Capital Projects	<u>(253,285)</u>		
Estimated adjustment to fund balance		(104,539)	
Estimated fund balance 6/30/2024			142,228
Estimated revenues 2024-2025 fiscal year	932,320		
Estimated expenditures 2024-2025 fiscal year	(912,197)		
Capital Projects	<u>(60,500)</u>		
Estimated FY2025 adjustment to fund balance		(40,377)	
Estimated fund balance 6/30/2025			<u>\$101,851</u>

**Fund 283 - Greater Talkeetna Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$309,988,000. 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	\$277,506,200	\$843,800	\$-	\$8,900	\$834,900
Sr Cit/Vet	32,367,170	98,400	98,400	-	-
Farm	-	-	-	-	-
Personal	114,630	300	-	-	300
Total	\$309,988,000	\$942,500	\$98,400	\$8,900	\$835,200
<u>311.000</u>	<u>General Property Taxes</u>				
	311.100	Real Property			\$834,900
	311.102	Real Property-Delinquent			20,000
	311.200	Personal Property			300
	311.400	Penalty & Interest			10,000
	311.500	Vehicle Tax State Collec			67,020
<u>361.000</u>	<u>Interest</u>				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$932,320

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 283 - Greater Talkeetna RSA #29 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
General Property Taxes				
311.100	Real Property	\$701,726	\$787,700	\$834,900
311.102	Real Property-Delinquent	27,028	20,000	20,000
311.200	Personal Property	61	200	300
311.400	Penalty & Interest	15,065	10,000	10,000
311.500	Vehicle Tax State Collec	54,190	65,700	67,020
General Property Taxes Totals		798,070	883,600	932,220
Interest Earnings				
361.100	Interest On Investments	671	100	100
Interest Earnings Totals		671	100	100
Transfers In				
367.300	Grant Projects	-	157,683	-
Transfers In Totals		-	157,683	-
Division 000 - Non-Departmental Totals		798,741	1,041,383	932,320
Department 000 - Non-Departmental Totals		798,741	1,041,383	932,320
Fund 283 - Greater Talkeetna RSA #29 Totals		\$798,741	\$1,041,383	\$932,320

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 283 - Greater Talkeetna RSA #29 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$4,117	\$8,618	\$7,500
411.300	Overtime Wages	344	1,000	1,000
Salaries & Wages Totals		4,461	9,618	8,500
Benefits				
412.200	Unemployment Contrib	26	58	51
412.300	Medicare	63	139	123
412.400	Retirement Contrib. - DB Plan	-	248	268
412.600	Workers Compensation	227	300	337
412.700	Sbs Contribution	268	521	521
Benefits Totals		584	1,266	1,300
Utilities-Building Oprtns				
424.500	Garbage Pickups	-	100	103
Utilities-Building Oprtns Totals		-	100	103
Rental/Lease				
425.300	Equipment Rental	-	2,000	1,000
Rental/Lease Totals		-	2,000	1,000
Professional Charges				
426.900	Other Professional Chgs	-	1,000	1,000
Professional Charges Totals		-	1,000	1,000
Insurance & Bond				
427.500	Liability Insurance	68	78	84
Insurance & Bond Totals		68	78	84
Maintenance Services				
428.600	Annual Road Maintenance Contract	540,112	639,783	730,800
428.700	Additional Road Maintenance Services	-	75,000	-
Maintenance Services Totals		540,112	714,783	730,800
Other Contractual				
429.900	Other Contractual	-	1,000	1,000
Other Contractual Totals		-	1,000	1,000
Misc Supplies				
433.900	Other Supplies	7,048	5,295	6,500
Misc Supplies Totals		7,048	5,295	6,500
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	129,090	157,497	161,910
Intra Govern/Recov Expens Totals		129,090	157,497	161,910
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	182,500	253,285	60,500
Capital Project Transfers Totals		182,500	253,285	60,500
Division 000 - Non-Departmental Totals		863,863	1,145,922	972,697
Department 000 - Non-Departmental Totals		863,863	1,145,922	972,697
Fund 283 - Greater Talkeetna RSA #29 Totals		\$863,863	\$1,145,922	\$972,697

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	286,586	411,659	339,850
Total Expenditures	282,852	442,632	376,438
Audit balance as of 6/30/2023			\$86,723
Estimated revenues 2023-2024 fiscal year	\$411,659		
Estimated expenditures 2023-2024 fiscal year	(391,332)		
Capital Projects	<u>(51,300)</u>		
Estimated adjustment to fund balance		(30,973)	
Estimated fund balance 6/30/2024			55,750
Estimated revenues 2024-2025 fiscal year	339,850		
Estimated expenditures 2024-2025 fiscal year	(376,438)		
Capital Projects	<u>-</u>		
Estimated FY2025 adjustment to fund balance		(36,588)	
Estimated fund balance 6/30/2025			<u>\$19,162</u>

**Fund 284 - Trapper Creek Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$78,151,220. 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	\$69,606,720	\$299,300	\$-	\$3,100	\$296,200
Sr Cit/Vet	8,544,500	36,700	36,700	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$78,151,220	\$336,000	\$36,700	\$3,100	\$296,200

<u>311.000</u>	<u>General Property Taxes</u>		
	311.100	Real Property	\$296,200
	311.102	Real Property-Delinquent	10,000
	311.400	Penalty & Interest	5,000
	311.500	Vehicle Tax State Collec	28,550
<u>361.000</u>	<u>Interest</u>		
	361.100	Interest On Investments	100
Total Estimated Revenues			\$339,850

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 284 - Trapper Creek RSA #30 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$255,636	\$283,700	\$296,200
311.102	Real Property-Delinquent	8,759	10,000	10,000
311.400	Penalty & Interest	4,877	4,500	5,000
311.500	Vehicle Tax State Collec	17,100	27,990	28,550
General Property Taxes Totals		286,372	326,190	339,750
Interest Earnings				
361.100	Interest On Investments	214	100	100
Interest Earnings Totals		214	100	100
Division 000 - Non-Departmental Totals		286,586	326,290	339,850
Department 000 - Non-Departmental Totals		286,586	326,290	339,850
Fund 284 - Trapper Creek RSA #30 Totals		\$286,586	\$326,290	\$339,850

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 284 - Trapper Creek RSA #30 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$802	\$5,000	\$5,000
411.300	Overtime Wages	-	500	500
Salaries & Wages Totals		802	5,500	5,500
Benefits				
412.200	Unemployment Contrib	5	33	33
412.300	Medicare	12	80	80
412.400	Retirement Contrib. - DB Plan	-	124	134
412.600	Workers Compensation	47	153	218
412.700	Sbs Contribution	49	337	337
Benefits Totals		112	727	802
Insurance & Bond				
427.500	Liability Insurance	46	53	54
Insurance & Bond Totals		46	53	54
Maintenance Services				
428.600	Annual Road Maintenance Contract	208,204	286,869	272,000
428.700	Additional Road Maintenance Services	1,750	50,000	50,000
Maintenance Services Totals		209,954	336,869	322,000
Misc Supplies				
433.900	Other Supplies	-	1,000	1,000
Misc Supplies Totals		-	1,000	1,000
Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	45,087	47,183	47,082
Intra Govern/Recov Expens Totals		45,087	47,183	47,082
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	26,850	51,300	-
Capital Project Transfers Totals		26,850	51,300	-
Division 000 - Non-Departmental Totals		282,852	442,632	376,438
Department 000 - Non-Departmental Totals		282,852	442,632	376,438
Fund 284 - Trapper Creek RSA #30 Totals		\$282,852	\$442,632	\$376,438

**Fund 285 - Alpine Road Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	304,992	356,141	346,500
Total Expenditures	360,770	480,856	427,613
Audit balance as of 6/30/2023			\$217,144
Estimated revenues 2023-2024 fiscal year	\$356,141		
Estimated expenditures 2023-2024 fiscal year	(444,856)		
Capital Projects	(36,000)		
Loan-Principal payment	<u>(116)</u>		
Estimated adjustment to fund balance		(124,831)	
Estimated fund balance 6/30/2024			92,313
Estimated revenues 2024-2025 fiscal year	346,500		
Estimated expenditures 2024-2025 fiscal year	(427,613)		
Capital Projects	-		
Loan-Principal payment	<u>(120)</u>		
Estimated FY2025 adjustment to fund balance		(81,233)	
Estimated fund balance 6/30/2025			<u>\$11,080</u>

**Fund 285 - Alpine Road Service Area
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$112,129,680. 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	\$89,725,070	\$300,700	\$-	\$3,100	\$297,600
Sr Cit/Vet	22,175,710	74,300	74,300	-	-
Farm	228,900	-	-	-	-
Personal	-	-	-	-	-
Total	\$112,129,680	\$375,000	\$74,300	\$3,100	\$297,600

<u>311.000</u>	<u>General Property Taxes</u>		
	311.100	Real Property	\$297,600
	311.102	Real Property-Delinquent	10,000
	311.400	Penalty & Interest	4,500
	311.500	Vehicle Tax State Collec	34,300
<u>361.000</u>	<u>Interest</u>		
	361.100	Interest On Investments	100
Total Estimated Revenues			\$346,500

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 285 - Alpine RSA #31 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$260,652	\$284,700	\$297,600
311.102	Real Property-Delinquent	6,865	10,000	10,000
311.400	Penalty & Interest	3,357	4,500	4,500
311.500	Vehicle Tax State Collec	33,580	32,780	34,300
General Property Taxes Totals		304,454	331,980	346,400
Interest Earnings				
361.100	Interest On Investments	538	100	100
Interest Earnings Totals		538	100	100
Division 000 - Non-Departmental Totals		304,992	332,080	346,500
Department 000 - Non-Departmental Totals		304,992	332,080	346,500
Fund 285 - Alpine RSA #31 Totals		\$304,992	\$332,080	\$346,500

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 285 - Alpine RSA #31 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$3,161	\$3,000	\$5,000
411.300	Overtime Wages	-	500	500
Salaries & Wages Totals		3,161	3,500	5,500
Benefits				
412.200	Unemployment Contrib	19	21	21
412.300	Medicare	46	51	51
412.400	Retirement Contrib. - DB Plan	-	124	134
412.600	Workers Compensation	183	97	139
412.700	Sbs Contribution	194	215	215
Benefits Totals		441	508	560
Advertising Totals		-	-	-
Utilities-Building Oprtns				
424.100	Electricity	2,499	3,200	3,280
Utilities-Building Oprtns Totals		2,499	3,200	3,280
Professional Charges				
426.900	Other Professional Chgs	-	500	500
Professional Charges Totals		-	500	500
Insurance & Bond				
427.100	Property Insurance	13	17	20
427.500	Liability Insurance	34	39	35
427.900	Insurance Deductible	-	14,368	-
Insurance & Bond Totals		47	14,424	55
Maintenance Services				
428.600	Annual Road Maintenance Contract	274,988	306,291	299,100
428.700	Additional Road Maintenance Services	-	45,961	50,000
Maintenance Services Totals		274,988	352,252	349,100
Other Contractual				
429.900	Other Contractual	-	4,741	1,000
Other Contractual Totals		-	4,741	1,000
Misc Supplies				
433.900	Other Supplies	36,077	24,000	25,000
Misc Supplies Totals		36,077	24,000	25,000
Loan Payments				
442.200	Loan Pymnts-Interest	11	9	8
Loan Payments Totals		11	9	8

Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	33,456	41,722	42,610
Intra Govern/Recov Expens Totals		33,456	41,722	42,610
Capital Project Transfers				
446.400	Transfer To- Fund 405/410	10,090	36,000	-
Capital Project Transfers Totals		10,090	36,000	-
Division 000 - Non-Departmental Totals		360,770	480,856	427,613
Department 000 - Non-Departmental Totals		360,770	480,856	427,613
Fund 285 - Alpine RSA #31 Totals		\$360,770	\$480,856	\$427,613

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	16,000	15,800	18,900
Total Expenditures	-	-	-
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Audit balance as of 6/30/2023			\$38,175
Estimated revenues 2023-2024 fiscal year	\$15,800		
Estimated expenditures 2023-2024 fiscal year	-		
Estimated adjustment to fund balance		15,800	
Estimated fund balance 6/30/2024			53,975
Estimated revenues 2024-2025 fiscal year	18,900		
Estimated expenditures 2024-2025 fiscal year	-		
Estimated FY2025 adjustment to fund balance		18,900	
Estimated fund balance 6/30/2025			<u>\$72,875</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$3,772,100. 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	\$3,772,100	\$18,900	\$-	\$-	\$18,900
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$3,772,100	\$18,900	\$-	\$-	\$18,900

311.000	General Property Taxes				
	311.100	Real Property			\$18,900
Total Estimated Revenues					\$18,900

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 286 - Jimmy'S Drive Service Area Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$15,937	\$15,800	\$18,900
General Property Taxes Totals		15,937	15,800	18,900
Other Revenue Sources				
361.100	Interest On Investments	\$63	\$-	\$-
Other Revenue Sources Totals		63	-	-
Division 000 - Non-Departmental Totals		16,000	15,800	18,900
Department 000 - Non-Departmental Totals		16,000	15,800	18,900
Fund 286 - Jimmy'S Drive Service Area Totals		\$16,000	\$15,800	\$18,900

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 286 - Jimmy'S Drive Service Area	Department 000 - Non-Departmental	Division 000 - Non-Departmental		





SPECIAL SERVICE AREAS

- 420 290 Talkeetna Flood Control
- 424 292 Point Mackenzie Service Area
- 428 293 Talkeetna Water/Sewer
- 434 294 Freedom Hills Subdivision Road
- 437 295 Circle View/Stampede Estates
- 441 296 Chase Trail Service Area
- 444 297 Road Outside Service Areas



**Fund 290 - Talkeetna Flood Control
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	62,273	565,000	69,400
Total Expenditures	6,636	541,302	42,154
Audit balance as of 6/30/2023			\$(157,648)
Estimated revenues 2023-2024 fiscal year	\$565,000		
Estimated expenditures 2023-2024 fiscal year	(541,302)		
Less expenditures paid by FEMA	500,000		
Debt Service	<u>(10,000)</u>		
Estimated adjustment to fund balance		513,698	
Estimated fund balance 6/30/2024			356,050
Estimated revenues 2024-2025 fiscal year	69,400		
Estimated expenditures 2024-2025 fiscal year	(42,154)		
Debt Service*	<u>(270,000)</u>		
Estimated FY2025 adjustment to fund balance		(242,754)	
Estimated fund balance 6/30/2025			<u>\$113,296</u>

* Fiscal Year 2025 Talkeetna Flood Control loan balance paid in full

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$49,059,810. 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	\$46,159,200	\$69,200	\$-	\$700	\$68,500
Sr Cit/Vet	2,900,610	4,300	4,300	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$49,059,810	\$73,500	\$4,300	\$700	\$68,500

<u>311.000</u>	General Property Taxes		
	311.100	Real Property	\$68,500
	311.102	Real Property-Delinquent	500
	311.400	Penalty & Interest	300
<u>361.000</u>	Interest		
	361.100	Interest On Investments	100
Total Estimated Revenues			\$69,400

Schedule of Long Term Debt

Loans	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
Talkeetna Flood Control	300,000	270,000	270,000	675	270,675	-
Total Debt Service Requirements		270,000	270,000	675	270,675	-

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 290 - Talkeetna Flood SA #7 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$60,955	\$64,100	\$68,500
311.102	Real Property-Delinquent	69	500	500
311.400	Penalty & Interest	565	300	300
General Property Taxes Totals		61,588	64,900	69,300
Interest Earnings				
361.100	Interest On Investments	215	100	100
Interest Earnings Totals		215	100	100
Transfers from Other Funds				
367.300	Grant Projects	-	500,000	-
367.400	Capital Projects	470	-	-
Transfers from Other Funds Totals		470	500,000	-
Division 000 - Non-Departmental Totals		62,273	565,000	69,400
Department 000 - Non-Departmental Totals		62,273	565,000	69,400
Fund 290 - Talkeetna Flood SA #7 Totals		\$62,273	\$565,000	\$69,400

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 290 - Talkeetna Flood SA #7		Department 000 - Non-Departmental		
Division 000 - Non-Departmental				
Salaries & Wages				
411.100	Permanent Wages	\$3,152	\$6,392	\$6,699
411.300	Overtime Wages	33	-	-
Salaries & Wages Totals		3,185	6,392	6,699
Benefits				
412.100	Insurance Contrib	748	1,325	1,500
412.190	Life Insurance	4	7	7
412.200	Unemployment Contrib	19	38	40
412.300	Medicare	43	93	97
412.400	Retirement Contrib. - DB Plan	-	1,585	1,793
412.410	PERS Tier IV - DC Plan	459	-	-
412.411	PERS Tier IV - Health Plan	35	-	-
412.412	PERS Tier IV - HRA	67	-	-
412.413	PERS Tier IV - OD&D	10	-	-
412.600	Workers Compensation	150	200	220
412.700	Sbs Contribution	195	392	411
Benefits Totals		1,731	3,640	4,068
Professional Charges				
426.300	Dues & Fees	500	-	-
426.900	Other Professional Chgs	-	20,000	20,000
Professional Charges Totals		500	20,000	20,000
Insurance & Bond				
427.500	Liability Insurance	496	570	712
Insurance & Bond Totals		496	570	712
Other Contractual				
429.900	Other Contractual	-	510,000	10,000
Other Contractual Totals		-	510,000	10,000
Loan Payments				
442.200	Loan Pymnts-Interest	725	700	675
Loan Payments Totals		725	700	675
Transfer To- Fund 490 Totals		-	-	-
Division 000 - Non-Departmental Totals		6,636	541,302	42,154
Department 000 - Non-Departmental Totals		6,636	541,302	42,154
Fund 290 - Talkeetna Flood SA #7 Totals		\$6,636	\$541,302	\$42,154

**Fund 292 - Point MacKenzie Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	12,855	14,800	13,700
Total Expenditures	64,608	51,478	51,400
Audit balance as of 6/30/2023			\$258,309
Estimated revenues 2023-2024 fiscal year	\$14,800		
Estimated expenditures 2023-2024 fiscal year	<u>(51,478)</u>		
Estimated adjustment to fund balance		(36,678)	
Estimated fund balance 6/30/2024			221,631
Estimated revenues 2024-2025 fiscal year	13,700		
Estimated expenditures 2024-2025 fiscal year	<u>(51,400)</u>		
Estimated FY2025 adjustment to fund balance		(37,700)	
Estimated fund balance 6/30/2025			<u>\$183,931</u>

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

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$1,442,300. 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	\$1,442,300	\$13,700	\$-	\$100	\$13,600
Sr Cit/Vet	-	-	-	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$1,442,300	\$13,700	\$-	\$100	\$13,600
<u>311.000</u>	<u>General Property Taxes</u>				
	311.100	Real Property			\$13,600
	311.400	Penalty & Interest			-
<u>361.000</u>	<u>Interest</u>				
	361.100	Interest On Investments			100
Total Estimated Revenues					\$13,700

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 292 - Pt. Mackenzie SA #69 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$12,206	\$14,700	\$13,600
311.400	Penalty & Interest	6	-	-
General Property Taxes Totals		12,212	14,700	13,600
Interest Earnings				
361.100	Interest On Investments	643	100	100
Interest Earnings Totals		643	100	100
Division 000 - Non-Departmental Totals		12,855	14,800	13,700
Department 000 - Non-Departmental Totals		12,855	14,800	13,700
Fund 292 - Pt. Mackenzie SA #69 Totals		\$12,855	\$14,800	\$13,700

Financial Management Budget Listing Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 292 - Pt. Mackenzie SA #69 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.200	Temp Wages & Adjmts	\$2,867	\$-	\$-
Salaries & Wages Totals		2,867	-	-
Benefits				
412.200	Unemployment Contrib	17	-	-
412.300	Medicare	42	-	-
412.600	Workers Compensation	80	-	-
412.700	Sbs Contribution	176	-	-
Benefits Totals		314	-	-
Insurance & Bond				
427.500	Liability Insurance	68	78	-
427.900	Insurance Deductible	-	408	-
Insurance & Bond Totals		68	486	-
Maintenance Services				
428.600	Annual Road Maintenance Contract	43,736	28,650	36,400
428.700	Additional Road Maintenance Services	-	11,933	15,000
Maintenance Services Totals		43,736	40,583	51,400
Other Contractual				
429.900	Other Contractual	-	1,000	-
Other Contractual Totals		-	1,000	-
Misc Supplies				
433.900	Other Supplies	17,623	9,409	-
Misc Supplies Totals		17,623	9,409	-
Division 000 - Non-Departmental Totals		64,608	51,478	51,400
Department 000 - Non-Departmental Totals		64,608	51,478	51,400
Fund 292 - Pt. Mackenzie SA #69 Totals		\$64,608	\$51,478	\$51,400

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,406,602	1,285,100	1,319,100
Total Expenditures	1,031,477	953,284	1,428,838
Audit balance as of 6/30/2023			\$2,037,630
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 adjustment to fund balance		262,267	
Estimated fund balance 6/30/2024			2,299,897
Estimated revenues 2024-2025 fiscal year	1,319,100		
Estimated expenditures 2024-2025 fiscal year	(1,412,838)		
Capital Projects	(16,000)		
Loan - Principal payment	<u>(331,825)</u>		
Estimated FY2025 adjustment to fund balance		(441,563)	
Estimated fund balance 6/30/2025			<u><u>\$1,858,334</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	14,000
<u>349.000</u>	<u>Water and Sewer Fees</u>		
	349.100	Water Charges	220,000
	349.500	Sewer Charges	185,000
<u>361.000</u>	<u>Interest Earnings</u>		
	361.100	Interest On Investments	100
Total Estimated Revenues			\$1,319,100

Schedule of Long Term Debt

Loans	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
Arsenic Treatment	105,000	45,782	5,429	687	6,116	40,353
Wastewater Treatment Plant Upgrade	7,552,157	7,552,157	326,396	434,872	761,268	7,225,761
Total Debt Service Requirements⁽¹⁾		7,597,940	331,825	435,559	767,384	7,266,114

Notes:

⁽¹⁾ Loans not in repayment status: Wastewater Treatment -\$7,700,000 - No activity to date

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 293 - Talkeetna Water & Swr SA #36 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Sales Tax				
313.200	Sales Tax	\$928,221	\$900,000	\$900,000
313.250	Sales Tax Penalty & Interest	30	-	-
Sales Tax Totals		928,251	900,000	900,000
Other State Revenue				
337.800	State PERS Relief	3,456	-	-
Other State Revenue Totals		3,456	-	-
Sanitation/Septage Fees				
344.500	Water & Sewer Fees	14,909	25,000	14,000
Sanitation/Septage Fees Totals		14,909	25,000	14,000
Water & Sewer Fees				
349.100	Water Charges	223,515	190,000	220,000
349.500	Sewer Charges	185,311	170,000	185,000
Water & Sewer Fees Totals		408,827	360,000	405,000
Interest Earnings				
361.100	Interest On Investments	4,311	100	100
Interest Earnings Totals		4,311	100	100
Transfer from Other Funds				
367.400	Capital Projects	21,707	-	-
Transfer from Other Funds Totals		21,707	-	-
Other Revenue Sources				
369.100	Miscellaneous	22,081	-	-
Other Revenue Sources Totals		22,081	-	-
Proceeds of Gfs Disposal				
391.100	Sale Of Gfa	3,060	-	-
Proceeds of Gfs Disposal Totals		3,060	-	-
Division 000 - Non-Departmental Totals		1,406,602	1,285,100	1,319,100
Department 000 - Non-Departmental Totals		1,406,602	1,285,100	1,319,100
Fund 293 - Talkeetna Water & Swr SA #36 Totals		\$1,406,602	\$1,285,100	\$1,319,100

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 293 - Talkeetna Water & Swr SA #36 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Salaries & Wages				
411.100	Permanent Wages	\$248,980	\$287,910	\$282,320
411.200	Temp Wages & Adjmts	8,810	-	-
411.300	Overtime Wages	10,996	-	15,000
Salaries & Wages Totals		268,786	287,910	297,320
Benefits				
412.100	Insurance Contrib	74,953	92,750	103,500
412.190	Life Insurance	412	501	493
412.200	Unemployment Contrib	1,612	1,591	1,784
412.300	Medicare	3,831	3,844	4,311
412.400	Retirement Contrib. - DB Plan	9,649	65,722	79,563
412.410	PERS Tier IV - DC Plan	42,990	-	-
412.411	PERS Tier IV - Health Plan	2,537	-	-
412.412	PERS Tier IV - HRA	6,243	-	-
412.413	PERS Tier IV - OD&D	694	-	-
412.600	Workers Compensation	16,257	8,376	11,231
412.700	Sbs Contribution	16,471	16,251	18,226
Benefits Totals		175,650	189,035	219,108
Expenses Within Borough				
413.100	Mileage - Within Borough	-	-	200
413.300	Exp Allowance-Within Boro	-	200	200
Expenses Within Borough Totals		-	200	400
Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	896	715	1,500
Expenses Outside Of Boro Totals		896	715	1,500
Communications				
421.100	Communication Network Services	25,500	26,410	28,750
421.200	Postage	1,364	1,500	1,500
Communications Totals		26,864	27,910	30,250
Advertising				
422.000	Advertising	-	-	300
Advertising Totals		-	-	300
Printing				
423.000	Printing	629	952	500
Printing Totals		629	952	500
Utilities-Building Oprtns				
424.100	Electricity	45,737	51,535	52,823
424.500	Garbage Pickups	279	-	500
424.600	Heating Fuel-Oil	1,250	1,500	1,538
Utilities-Building Oprtns Totals		47,266	53,035	54,861
Rental/Lease				
425.300	Equipment Rental	-	-	5,000
Rental/Lease Totals		-	-	5,000
Professional Charges				

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 293 - Talkeetna Water & Swr SA #36 Department 000 - Non-Departmental		Division 000 - Non-Departmental		
426.300	Dues & Fees	3,183	3,000	3,000
426.600	Computer Software/Online Services	2,184	2,500	3,750
426.700	Occupational Health	234	500	500
426.900	Other Professional Chgs	9,206	13,858	20,000
Professional Charges Totals		14,807	19,858	27,250
Insurance & Bond				
427.100	Property Insurance	29,268	38,048	45,565
427.500	Liability Insurance	2,415	2,811	3,846
Insurance & Bond Totals		31,683	40,859	49,411
Maintenance Services				
428.100	Building Maint Services	254	920	2,500
428.300	Equipment Maint Services	17,532	20,116	20,000
428.400	Vehicle Maint Services	-	500	500
Maintenance Services Totals		17,786	21,536	23,000
Other Contractual				
429.200	Training Reimb/Conf Fees	1,800	900	4,000
429.210	Training/Instructor Fees	-	-	1,000
429.710	Testing	10,312	8,749	20,000
429.900	Other Contractual	64,910	60,000	75,000
Other Contractual Totals		77,021	69,649	100,000
Office Supplies				
430.100	Office Supplies	714	1,000	1,000
Office Supplies Totals		714	1,000	1,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,223	2,400	2,400
431.200	Building Maint Supplies	-	200	200
431.300	Equipment Maint Supplies	21,544	19,000	20,000
431.900	Other Maint. Supplies	148	1,000	1,000
Maintenance Supplies Totals		22,915	22,600	23,600
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	-	200	204
432.200	Gas	6,907	11,000	11,000
Fuel/Oil-Vehicle Use Totals		6,907	11,200	11,204
Misc Supplies				
433.100	Personnel Supplies	943	1,000	1,000
433.110	Clothing	706	1,000	1,000
433.120	Tools	755	1,500	1,500
433.200	Medical Supplies	25	500	500
433.900	Other Supplies	44,948	38,466	38,500
Misc Supplies Totals		47,377	42,466	42,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 293 - Talkeetna Water & Swr SA #36 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	1,422	2,500
434.100	Other Equip under \$25,000	19,432	825	20,000
Equipment Under \$5,000 Totals		19,432	2,247	22,500
Loan Payments				
442.200	Loan Pymnts-Interest	1,060	927	435,559
Loan Payments Totals		1,060	927	435,559
Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	2,625	2,756	2,894
443.260	IT - Admin & Audit	1,575	25,969	16,997
443.280	Finance - Admin & Audit	37,765	37,504	42,480
443.290	Legal - Admin & Audit	4,720	4,956	5,204
Intra Govern/Recov Expens Totals		46,685	71,185	67,575
Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	225,000	90,000	16,000
Capital Project Transfers Totals		225,000	90,000	16,000
Division 000 - Non-Departmental Totals		1,031,477	953,284	1,428,838
Department 000 - Non-Departmental Totals		1,031,477	953,284	1,428,838
Fund 293 - Talkeetna Water & Swr SA #36 Totals		\$1,031,477	\$953,284	\$1,428,838

**Fund 294 - Freedom Hills Subdivision Road
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	63	-	-
Total Expenditures	-	24,965	5,063
<hr/>			
Audit balance as of 6/30/2023			\$30,028
Estimated revenues 2023-2024 fiscal year	\$-		
Estimated expenditures 2023-2024 fiscal year	<u>(24,965)</u>		
Estimated adjustment to fund balance		(24,965)	
Estimated fund balance 6/30/2024			5,063
Estimated revenues 2024-2025 fiscal year	-		
Estimated expenditures 2024-2025 fiscal year	<u>(5,063)</u>		
Estimated FY2025 adjustment to fund balance		(5,063)	
Estimated fund balance 6/30/2025			<u><u>\$-</u></u>

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 294 - Freedom Hills Subd Road Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$63	\$-	\$-
Interest Earnings Totals		63	-	-
Division 000 - Non-Departmental Totals		63	-	-
Department 000 - Non-Departmental Totals		63	-	-
Fund 294 - Freedom Hills Subd Road Totals		\$63	\$-	\$-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 294 - Freedom Hills Subd Road Department 000 - Non-Departmental Division 000 - Non-Departmental				
Other Contractual				
429.900	Other Contractual	\$-	\$24,965	\$5,063
Other Contractual Totals		-	24,965	5,063
Division 000 - Non-Departmental Totals		-	24,965	5,063
Department 000 - Non-Departmental Totals		-	24,965	5,063
Fund 294 - Freedom Hills Subd Road Totals		\$-	\$24,965	\$5,063

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	25,507	25,550	27,000
Total Expenditures	1,844	25,212	25,767
Audit balance as of 6/30/2023			\$156,739
Estimated revenues 2023-2024 fiscal year	\$25,550		
Estimated expenditures 2023-2024 fiscal year	(25,212)		
Loan - Principal payment	<u>(72,000)</u>		
Estimated adjustment to fund balance		(71,662)	
Estimated fund balance 6/30/2024			85,077
Estimated revenues 2024-2025 fiscal year	27,000		
Estimated expenditures 2024-2025 fiscal year	(25,767)		
Estimated FY2025 adjustment to fund balance		1,233	
Estimated fund balance 6/30/2025			<u><u>\$86,310</u></u>

**Fund 295 - Circle View / Stampede Estates
Revenue Commentary**

The estimated 2024-2025 fiscal year assessed valuation (as of January 1, 2024) is \$13,978,240. 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	\$10,361,030	\$26,800	\$-	\$200	\$26,600
Sr Cit/Vet	3,617,210	9,300	9,300	-	-
Farm	-	-	-	-	-
Personal	-	-	-	-	-
Total	\$13,978,240	\$36,100	\$9,300	\$200	\$26,600

<u>311.000</u>	General Property Taxes				
	311.100	Real Property			\$26,600
	311.102	Real Property-Delinquent			100
	311.400	Penalty & Interest			300
<u>361.000</u>	Interest				
	361.100	Interest On Investments			-
Total Estimated Revenues					\$27,000

Schedule of Long Term Debt

Loan	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
Dikes	180,000	-	-	-	-	-
Total Debt Service	180,000	-	-	-	-	-

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 295 - Circ View/Stampede Est SA #131 Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Property Taxes				
311.100	Real Property	\$24,802	\$25,100	\$26,600
311.102	Real Property-Delinquent	-	100	100
311.400	Penalty & Interest	225	350	300
General Property Taxes Totals		25,027	25,550	27,000
Interest Earnings				
361.100	Interest On Investments	480	-	-
Interest Earnings Totals		480	-	-
Division 000 - Non-Departmental Totals		25,507	25,550	27,000
Department 000 - Non-Departmental Totals		25,507	25,550	27,000
Fund 295 - Circ View/Stampede Est SA #131 Totals		\$25,507	\$25,550	\$27,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 295 - Circ View/Stampede Est SA #131 Department 000 - Non-Departmental Division 000 - Non-Departmental				
Permanent Wages				
411.100	Permanent Wages	\$1,051	\$6,392	\$6,699
411.300	Overtime Wages	11	-	-
Permanent Wages Totals		1,062	6,392	6,699
Contribution				
412.100	Insurance Contrib	\$260	\$1,325	\$1,500
412.190	Life Insurance	1	7	7
412.200	Unemployment Contrib	6	38	40
412.300	Medicare	14	93	97
412.400	Retirement Contrib. - DB Plan	-	1,585	1,793
412.410	PERS Tier IV - DC Plan	153	-	-
412.411	PERS Tier IV - Health Plan	12	-	-
412.412	PERS Tier IV - HRA	22	-	-
412.413	PERS Tier IV - OD&D	3	-	-
412.600	Workers Compensation	50	200	220
412.700	Sbs Contribution	65	392	411
Contribution Totals		587	3,640	4,068
Professional Charges				
426.900	Other Professional Chgs	\$-	\$14,953	\$15,000
Professional Charges Totals		-	14,953	15,000
Debt Service				
441.220	Dbt Srv-Interest-Borough	195	180	-
Debt Service Totals		195	180	-
Division 000 - Non-Departmental Totals		1,844	25,165	25,767
Department 000 - Non-Departmental Totals		1,844	25,165	25,767
Fund 295 - Circ View/Stampede Est SA #131 Totals		\$1,844	\$25,165	\$25,767

**Fund 296 - Chase Trail Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	54	-	-
Total Expenditures	-	-	25,631
<hr/>			
Audit balance as of 6/30/2023			\$25,631
Estimated revenues 2023-2024 fiscal year	\$-		
Estimated expenditures 2023-2024 fiscal year	<u>-</u>		
Estimated adjustment to fund balance		-	
Estimated fund balance 6/30/2024			25,631
Estimated revenues 2024-2025 fiscal year	-		
Estimated expenditures 2024-2025 fiscal year	<u>(25,631)</u>		
Estimated FY2025 adjustment to fund balance		(25,631)	
Estimated fund balance 6/30/2025			<u><u>\$-</u></u>

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 296 - Chase Trail Service Area Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	54	-	-
Interest Earnings Totals		54	-	-
Division 000 - Non-Departmental Totals		54	-	-
Department 000 - Non-Departmental Totals		54	-	-
Fund 296 - Chase Trail Service Area Totals		\$54	\$-	\$-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 296 - Chase Trail Service Area Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Other Contractual				
429.900	Other Contractual	\$-	\$-	\$25,631
Other Contractual Totals		-	-	25,631
Division 000 - Non-Departmental Totals		-	-	25,631
Department 000 - Non-Departmental Totals		-	-	25,631
Fund 296 - Chase Trail Service Area Totals		\$-	\$-	\$25,631

**Fund 297 - Roads Outside Service Area
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1	-	-
Total Expenditures	-	329	-
<hr/>			
Audit balance as of 6/30/2023			\$330
Estimated revenues 2023-2024 fiscal year	\$-		
Close out fund	(1)		
Estimated expenditures 2023-2024 fiscal year	<u>(329)</u>		
Estimated adjustment to fund balance		(330)	
Estimated fund balance 6/30/2024			-
Estimated revenues 2024-2025 fiscal year	-		
Estimated expenditures 2024-2025 fiscal year	<u>-</u>		
Estimated FY2025 adjustment to fund balance		-	
Estimated fund balance 6/30/2025			<u><u>\$-</u></u>

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 297 - Roads Outside Serv. Areas Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Other Contractual				
429.900	Other Contractual	\$-	\$329	\$-
Other Contractual Totals		-	329	-
Division 000 - Non-Departmental Totals		-	329	-
Department 000 - Non-Departmental Totals		-	329	-
Fund 297 - Roads Outside Serv. Areas Totals		\$-	\$329	\$-



SOLID WASTE ENTERPRISE FUND

- 448 Reconciliation of Fund Balance
- 449 Revenue Commentary & Schedule of Long Term Debt
- 450 Fund 510 Revenue
- 451 Fund 510 Expense



**Fund 510 - Solid Waste Enterprise Fund
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	14,772,957	11,117,500	11,112,500
Total Expenditures	8,628,930	16,793,783	19,654,917
Unrestricted Net Assets at June 30, 2023			\$16,135,886
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			11,088,533
Estimated revenues 2024-2025 fiscal year	11,112,500		
Estimated expenditures 2024-2025 fiscal year	<u>(19,020,858) **</u>		
Estimated fiscal year 2025 adjustment to net assets		(7,908,358)	
Estimated Unrestricted Net Assets at June 30, 2025			\$3,180,175
Appropriated reservations, transfers, and required adjustments to fund balance:			
Future Cell Closure and Construction Costs	(900,000)		
Estimated Unrestricted Net Assets at June 30, 2025			<u>2,280,175</u>

*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).

**This amount does not include estimated expenditures of \$634,059 for depreciation expense as this amounts 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).

**Fund 510 - Solid Waste Enterprise Fund
Revenue Commentary and Schedule of Long Term Debt**

<u>344.000</u>	Sanitation and Sertage Fees		
	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	20,000
	344.900	Hazardous Waste Fees	90,000
<u>361.000</u>	Interest Earnings		
	361.100	Interest On Investments	-
<u>366.000</u>	Property Sales & Uses		
<u>391.000</u>	Proceeds of GFS Disposal		
	391.100	Sale Of Gfa	-
Total Estimated Revenues			\$11,112,500

Schedule of Long Term Debt

ADEC Loans	Original Loan Amount	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 6/30/2025
Landfill Expansion	995,155	223,414	54,612	3,351	57,963	168,802
Cell III Expansion	2,805,926	1,645,956	138,744	24,689	163,433	1,507,212
Cell II Closure	3,060,343	1,538,939	108,096	23,084	131,180	1,430,843
Regional Resource Recovery Facility	936,743	360,006	49,161	5,400	54,561	310,845
Cell IV	6,957,620	6,957,620	247,282	382,325	629,607	6,710,338
Total Debt Service Requirements	14,755,787	10,725,935	597,895	438,850	1,036,744	10,128,040

Note: Loans not in repayment status:

Septage Treatment-\$5,000,000
(No activity to date).

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 000 - Non-Departmental Division 000 - Non-Departmental				
Other State Revenue				
337.800	State PERS Relief	\$(63,132)	\$-	\$-
Other State Revenue Totals		(63,132)	-	-
Sanitation/Septage Fees				
344.000	Sant Fill-Returned Cchecks	(339)	-	-
344.600	Landfill User Fees	13,023,862	11,000,000	11,000,000
344.700	Finance Charge	11,313	2,500	2,500
344.800	Sale of Recyclable Materials	23,043	40,000	20,000
344.900	Hazardous Waste Fees	94,213	75,000	90,000
Sanitation/Septage Fees Totals		13,152,093	11,117,500	11,112,500
Interest Earnings				
361.100	Interest On Investments	34,853	-	-
Interest Earnings Totals		34,853	-	-
Property Sales & Uses				
367.400	Capital Projects	204,518	-	-
Property Sales & Uses Totals		204,518	-	-
Capital Contribution				
390.100	Capital Contribution	1,339,160	-	-
Capital Contribution Totals		1,339,160	-	-
Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	105,465	-	-
Proceeds Of Gfs Disposal Totals		105,465	-	-
Division 000 - Non-Departmental Totals		14,772,957	11,117,500	11,112,500
Department 000 - Non-Departmental Totals		14,772,957	11,117,500	11,112,500
Fund 510 - Solid Waste Totals		\$14,772,957	\$11,117,500	\$11,112,500

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 000 - Non-Departmental Division 000 - Non-Departmental				
Loan Payments				
442.200	Loan Pymnts-Interest	\$63,998	\$61,706	\$438,850
Loan Payments Totals		63,998	61,706	438,850
Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	18,350	19,220	20,130
443.260	IT - Admin & Audit	10,500	11,000	35,771
443.280	Finance - Admin & Audit	14,700	15,400	16,130
443.290	Legal - Admin & Audit	26,225	27,460	28,760
443.300	Maintenance	6,588	16,500	17,280
Intra Govern/Recov Expens Totals		76,363	89,580	118,071
Capital Project Transfers				
446.600	Transfer To- Fund 420	2,586,000	6,260,000	7,875,000
Capital Project Transfers Totals		2,586,000	6,260,000	7,875,000
Equipment Over \$5000				
451.999	Depreciation Expense	634,059	628,930	634,059
Equipment Over \$5000 Totals		634,059	628,930	634,059
Landfill Postclosure				
452.000	Postclosure Costs	590,501	756,761	790,436
Landfill Postclosure Totals		590,501	756,761	790,436
Division 000 - Non-Departmental Totals		3,950,921	7,796,977	9,856,416
Department 000 - Non-Departmental Totals		\$3,950,921	\$7,796,977	\$9,856,416

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 150 - Public Works Division 401 - Central Landfill				
Salaries & Wages				
411.100	Permanent Wages	\$571,565	\$639,013	\$770,021
411.200	Temp Wages & Adjmts	196,624	311,354	364,700
411.300	Overtime Wages	54,982	40,000	60,000
Salaries & Wages Totals		823,170	990,367	1,194,721
Benefits				
412.100	Insurance Contrib	266,500	280,900	318,000
412.190	Life Insurance	1,256	1,516	1,516
412.200	Unemployment Contrib	4,957	6,020	7,168
412.300	Medicare	11,757	14,549	17,323
412.400	Retirement Contrib. - DB Plan	(348,568)	171,560	222,114
412.410	PERS Tier IV - DC Plan	99,978	-	-
412.411	PERS Tier IV - Health Plan	6,362	-	-
412.412	PERS Tier IV - HRA	20,162	-	-
412.413	PERS Tier IV - OD&D	1,740	-	-
412.600	Workers Compensation	49,058	43,186	54,122
412.700	Sbs Contribution	50,645	61,509	73,236
Benefits Totals		163,847	579,240	693,479
Expenses Within Borough				
413.100	Mileage - Within Borough	-	250	250
413.200	Expense Reimb-Within Boro	-	250	250
Expenses Within Borough Totals		-	500	500
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	2,500	500
414.200	Exp Reimb- Outside Boro	6,031	3,000	3,000
414.400	Travel Tickets	2,691	5,000	5,000
Expenses Outside Of Boro Totals		8,722	10,500	8,500
Communications				
421.100	Communication Network Services	14,427	16,300	18,745
421.200	Postage	146	500	500
Communications Totals		14,574	16,800	19,245
Advertising				
422.000	Advertising	410	1,000	1,000
Advertising Totals		410	1,000	1,000
Printing				
423.000	Printing	401	1,000	1,000
Printing Totals		401	1,000	1,000
Utilities-Building Optrns				
424.100	Electricity	49,108	58,750	53,813
424.300	Natural Gas	10,122	13,000	15,000
424.600	Heating Fuel-Oil	-	1,000	1,500

Utilities-Building Optrns Totals		59,230	72,750	70,313
Rental/Lease				
425.300	Equipment Rental	6,910	11,000	21,000
Rental/Lease Totals		6,910	11,000	21,000
Professional Charges				
426.300	Dues & Fees	12,484	13,700	13,955
426.350	Credit Card Fees	46,754	50,000	52,000
426.600	Computer Software/Online Services	3,577	4,400	80,100
426.700	Occupational Health	2,943	3,500	3,500
426.900	Other Professional Chgs	159,113	254,000	228,200
Professional Charges Totals		224,871	325,600	377,755
Insurance & Bond				
427.100	Property Insurance	30,587	39,763	47,278
427.500	Liability Insurance	5,774	7,194	9,711
427.900	Insurance Deductible	3,617	20,000	-
Insurance & Bond Totals		39,978	66,957	56,989
Maintenance Services				
428.100	Building Maint Services	16,917	22,307	31,250
428.200	Grounds Maint Services	3,670	10,000	30,500
428.300	Equipment Maint Services	24,020	33,000	45,500
428.400	Vehicle Maint Services	3,568	10,000	15,000
428.500	Commun Equip Maint Servic	-	-	500
Maintenance Services Totals		48,176	75,307	122,750
Other Contractual				
429.200	Training Reimb/Conf Fees	5,634	4,240	5,100
429.210	Training/Instructor Fees	570	2,570	3,150
429.500	Labor Services	1,326,523	2,724,500	2,835,000
429.900	Other Contractual	68,011	33,190	51,171
Other Contractual Totals		1,400,738	2,764,500	2,894,421
Office Supplies				
430.100	Office Supplies	824	1,500	2,000
Office Supplies Totals		824	1,500	2,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	72,249	123,000	62,000
431.200	Building Maint Supplies	1,003	6,000	6,000
431.300	Equipment Maint Supplies	56,198	95,000	95,000
431.400	Grounds Maint Supplies	753	5,000	5,000
431.900	Other Maint. Supplies	808	-	-
Maintenance Supplies Totals		131,012	229,000	168,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	13,823	22,000	38,500
432.200	Gas	27,093	26,000	32,000
432.300	Diesel Fuel	112,661	130,000	165,000
Fuel/Oil-Vehicle Use Totals		153,577	178,000	235,500
Misc Supplies				
433.100	Personnel Supplies	2,501	5,000	7,000

433.110	Clothing	1,643	9,500	12,000
433.120	Tools	1,141	3,000	3,000
433.200	Medical Supplies	356	500	500
433.900	Other Supplies	5,625	22,000	27,000
Misc Supplies Totals		11,267	40,000	49,500
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	4,374	4,000	6,050
434.100	Other Equip under \$25,000	6,202	10,400	21,600
434.300	Furniture Under \$25,000	25,121	2,000	5,000
Equipment Under \$5,000 Totals		35,697	16,400	32,650
Equipment Over \$5000				
451.100	Equipment over \$25,000	(1,017,885)	-	-
Equipment Over \$5000 Totals		(1,017,885)	-	-
Division 401 - Central Landfill Totals		\$2,105,520	\$5,380,421	\$5,949,323

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 150 - Public Works Division 402 - Transfer Sites				
Salaries & Wages				
411.100	Permanent Wages	\$378,657	\$445,983	\$513,290
411.200	Temp Wages & Adjmts	120,591	159,600	161,100
411.300	Overtime Wages	8,119	10,000	10,000
Salaries & Wages Totals		507,366	615,583	684,390
Benefits				
412.100	Insurance Contrib	224,900	215,975	250,500
412.190	Life Insurance	950	1,165	1,194
412.200	Unemployment Contrib	3,055	3,748	4,106
412.300	Medicare	7,188	9,058	9,924
412.400	Retirement Contrib. - DB Plan	(324,602)	115,295	140,032
412.410	PERS Tier IV - DC Plan	58,515	-	-
412.411	PERS Tier IV - Health Plan	3,822	-	-
412.412	PERS Tier IV - HRA	14,742	-	-
412.413	PERS Tier IV - OD&D	1,045	-	-
412.600	Workers Compensation	35,630	26,388	30,088
412.700	Sbs Contribution	31,212	38,293	41,953
Benefits Totals		56,456	409,922	477,797
Expenses Within Borough				
413.100	Mileage - Within Borough	749	2,000	1,500
413.200	Expense Reimb-Within Boro	-	500	500
Expenses Within Borough Totals		749	2,500	2,000
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	300	250
414.200	Exp Reimb- Outside Boro	-	2,000	1,500
414.400	Travel Tickets	-	750	750
Expenses Outside Of Boro Totals		-	3,050	2,500
Communications				
421.100	Communication Network Services	29,657	30,300	33,300
421.200	Postage	146	500	500
Communications Totals		29,803	30,800	33,800
Advertising				
422.000	Advertising	-	500	500
Advertising Totals		-	500	500
Printing				
423.000	Printing	62	200	200
Printing Totals		62	200	200
Utilities-Building Oprtns				
424.100	Electricity	11,834	15,000	15,375
Utilities-Building Oprtns Totals		11,834	15,000	15,375

Rental/Lease				
425.300	Equipment Rental	11,820	20,000	20,000
Rental/Lease Totals		11,820	20,000	20,000
Professional Charges				
426.300	Dues & Fees	550	2,600	2,650
426.350	Credit Card Fees	12,659	12,500	13,000
426.600	Computer Software/Online Services	3,140	3,400	78,550
426.700	Occupational Health	976	1,875	1,500
426.900	Other Professional Chgs	5,896	45,000	20,000
Professional Charges Totals		23,220	65,375	115,700
Insurance & Bond				
427.500	Liability Insurance	4,588	4,933	6,685
427.900	Insurance Deductible	-	1,000	-
Insurance & Bond Totals		4,588	5,933	6,685
Maintenance Services				
428.100	Building Maint Services	-	2,500	2,500
428.200	Grounds Maint Services	36,547	57,100	78,100
428.300	Equipment Maint Services	518	3,000	3,500
428.400	Vehicle Maint Services	-	1,000	1,000
Maintenance Services Totals		37,065	63,600	85,100
Other Contractual				
429.200	Training Reimb/Conf Fees	2,621	3,000	2,800
429.210	Training/Instructor Fees	1,570	1,000	1,500
429.500	Labor Services	-	4,625	2,500
429.900	Other Contractual	50,934	56,221	58,850
Other Contractual Totals		55,125	64,846	65,650
Office Supplies				
430.100	Office Supplies	1,751	1,500	2,000
Office Supplies Totals		1,751	1,500	2,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	-	1,000	1,000
431.200	Building Maint Supplies	1,149	2,500	3,000
431.300	Equipment Maint Supplies	1,069	500	1,000
431.400	Grounds Maint Supplies	698	2,000	2,000
Maintenance Supplies Totals		2,916	6,000	7,000
Fuel/Oil-Vehicle Use				
432.200	Gas	88	500	500
Fuel/Oil-Vehicle Use Totals		88	500	500
Misc Supplies				
433.100	Personnel Supplies	1,628	5,000	7,000
433.110	Clothing	1,403	4,000	3,300
433.120	Tools	43	500	500
433.200	Medical Supplies	356	500	500
433.900	Other Supplies	10,111	16,000	16,000
Misc Supplies Totals		13,541	26,000	27,300

Equipment Under \$5,000

434.000	IT Equipment under \$25,000	9,679	8,500	2,000
434.100	Other Equip under \$25,000	4,016	5,500	5,500
434.300	Furniture Under \$25,000	364	500	500
Equipment Under \$5,000 Totals		14,059	14,500	8,000
Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	14,398	35,000	40,000
Small Bldg Const/Imprv Totals		14,398	35,000	40,000
Division 402 - Transfer Sites Totals		\$784,843	\$1,380,809	\$1,594,497

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 150 - Public Works Division 415 - Vehicle Removal Program				
Salaries & Wages				
411.100	Permanent Wages	\$15,626	\$20,076	\$15,009
411.200	Temp Wages & Adjmts	-	13,496	14,200
411.300	Overtime Wages	269	600	600
Salaries & Wages Totals		15,895	34,172	29,809
Benefits				
412.100	Insurance Contrib	8,060	7,950	6,000
412.190	Life Insurance	31	43	29
412.200	Unemployment Contrib	96	205	179
412.300	Medicare	219	496	432
412.400	Retirement Contrib. - DB Plan	-	5,126	4,177
412.410	PERS Tier IV - DC Plan	1,773	-	-
412.411	PERS Tier IV - Health Plan	166	-	-
412.412	PERS Tier IV - HRA	510	-	-
412.413	PERS Tier IV - OD&D	46	-	-
412.600	Workers Compensation	417	1,522	1,376
412.700	Sbs Contribution	980	2,095	1,827
Benefits Totals		12,298	17,437	14,020
Communications				
421.100	Communication Network Services	339	300	350
421.200	Postage	682	1,000	1,000
Communications Totals		1,022	1,300	1,350
Advertising				
422.000	Advertising	-	475	500
Advertising Totals		-	475	500
Printing				
423.000	Printing	21	100	100
Printing Totals		21	100	100
Professional Charges				
426.200	Legal	-	500	500
426.600	Computer Software/Online Services	-	100	100
426.700	Occupational Health	11	200	200
Professional Charges Totals		11	800	800
Insurance & Bond				
427.500	Liability Insurance	234	269	336
Insurance & Bond Totals		234	269	336
Other Contractual				
429.210	Training/Instructor Fees	45	95	140
429.600	Vehicle and Junk Removal	23,620	44,000	50,000
429.610	Private Vehicle Towing	-	50,000	-
429.900	Other Contractual	25,497	36,165	26,665

Other Contractual Totals		49,161	130,260	76,805
Office Supplies				
430.100	Office Supplies	98	200	200
Office Supplies Totals		98	200	200
Fuel/Oil-Vehicle Use				
432.200	Gas	-	150	150
Fuel/Oil-Vehicle Use Totals		-	150	150
Misc Supplies				
433.100	Personnel Supplies	195	250	300
433.110	Clothing	124	1,000	1,000
433.120	Tools	-	100	100
433.200	Medical Supplies	45	50	50
433.900	Other Supplies	330	500	500
Misc Supplies Totals		694	1,900	1,950
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	275	250
434.300	Furniture Under \$25,000	59	100	100
Equipment Under \$5,000 Totals		59	375	350
Division 415 - Vehicle Removal Program Totals		\$79,491	\$187,438	\$126,370

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 150 - Public Works Division 416 - Hazardous Waste Removal				
Salaries & Wages				
411.100	Permanent Wages	\$215,223	\$234,935	\$261,015
411.200	Temp Wages & Adjmts	59,532	73,264	83,000
411.300	Overtime Wages	6,359	12,000	12,000
Salaries & Wages Totals		281,115	320,199	356,015
Benefits				
412.100	Insurance Contrib	88,400	90,100	102,000
412.190	Life Insurance	452	486	486
412.200	Unemployment Contrib	1,696	1,921	2,136
412.300	Medicare	3,988	4,643	5,162
412.400	Retirement Contrib. - DB Plan	-	61,215	73,059
412.410	PERS Tier IV - DC Plan	36,511	-	-
412.411	PERS Tier IV - Health Plan	2,362	-	-
412.412	PERS Tier IV - HRA	7,340	-	-
412.413	PERS Tier IV - OD&D	646	-	-
412.600	Workers Compensation	19,814	15,029	17,621
412.700	Sbs Contribution	17,331	19,628	21,824
Benefits Totals		178,541	193,022	222,288
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	-	250
414.200	Exp Reimb- Outside Boro	-	-	1,500
414.400	Travel Tickets	-	-	750
Expenses Outside Of Boro Totals		-	-	2,500
Communications				
421.100	Communication Network Services	7,913	10,000	11,500
Communications Totals		7,913	10,000	11,500
Advertising				
422.000	Advertising	-	1,000	1,000
Advertising Totals		-	1,000	1,000
Printing				
423.000	Printing	-	200	200
Printing Totals		-	200	200
Utilities-Building Oprtns				
424.100	Electricity	10,000	18,750	15,375
424.200	Water & Sewer	73,367	75,000	76,875
424.300	Natural Gas	4,184	5,000	5,125
Utilities-Building Oprtns Totals		87,550	98,750	97,375
Rental/Lease				
425.300	Equipment Rental	612	1,000	5,000
Rental/Lease Totals		612	1,000	5,000

Professional Charges

426.300	Dues & Fees	270	300	300
426.600	Computer Software/Online Services	400	100	100
426.700	Occupational Health	900	1,250	1,250
426.900	Other Professional Chgs	123,080	142,500	142,500
Professional Charges Totals		124,650	144,150	144,150

Insurance & Bond

427.500	Liability Insurance	1,882	2,326	3,140
Insurance & Bond Totals		1,882	2,326	3,140

Maintenance Services

428.100	Building Maint Services	350	1,000	1,000
428.300	Equipment Maint Services	2,588	7,550	5,000
428.400	Vehicle Maint Services	36	2,500	2,500
428.910	Building Improve Services	-	-	10,000
Maintenance Services Totals		2,974	11,050	18,500

Other Contractual

429.100	Contingency-Other Contrac	-	450	25,000
429.200	Training Reimb/Conf Fees	801	1,500	1,500
429.210	Training/Instructor Fees	225	2,500	2,725
429.710	Testing	226,372	251,800	273,000
429.900	Other Contractual	480,233	565,444	472,444
Other Contractual Totals		707,631	821,694	774,669

Office Supplies

430.100	Office Supplies	98	200	200
Office Supplies Totals		98	200	200

Maintenance Supplies

431.100	Vehicle Maint Supplies	104	14,000	5,000
431.200	Building Maint Supplies	370	1,000	1,000
431.300	Equipment Maint Supplies	7,302	9,000	7,000
431.900	Other Maint. Supplies	14,320	21,200	20,000
Maintenance Supplies Totals		22,097	45,200	33,000

Fuel/Oil-Vehicle Use

432.100	Oil & Lubricants	-	500	500
432.300	Diesel Fuel	-	1,000	1,000
Fuel/Oil-Vehicle Use Totals		-	1,500	1,500

Misc Supplies

433.100	Personnel Supplies	4,296	3,500	5,000
433.110	Clothing	3,020	4,000	4,000
433.120	Tools	93	300	300
433.200	Medical Supplies	45	200	200
433.900	Other Supplies	8,578	7,500	6,500
Misc Supplies Totals		16,031	15,500	16,000

Equipment Under \$5,000

434.000	IT Equipment under \$25,000	1,647	-	-
434.100	Other Equip under \$25,000	5,337	-	2,500
Equipment Under \$5,000 Totals		6,984	-	2,500

Equipment Over \$5000			
451.100	Equipment over \$25,000	-	25,000
Equipment Over \$5000 Totals		-	25,000
Division 416 - Hazardous Waste Removal Totals		\$1,438,079	\$1,665,791
			\$1,714,537

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 150 - Public Works Division 417 - Recycling				
Salaries & Wages				
411.100	Permanent Wages	\$14,608	\$28,984	\$27,885
411.200	Temp Wages & Adjmts	5,372	9,872	7,500
411.300	Overtime Wages	210	1,500	1,500
Salaries & Wages Totals		20,190	40,356	36,885
Benefits				
412.100	Insurance Contrib	10,920	13,250	13,500
412.190	Life Insurance	35	72	64
412.200	Unemployment Contrib	121	242	221
412.300	Medicare	277	585	535
412.400	Retirement Contrib. - DB Plan	-	7,557	7,863
412.410	PERS Tier IV - DC Plan	757	-	-
412.411	PERS Tier IV - Health Plan	161	-	-
412.412	PERS Tier IV - HRA	667	-	-
412.413	PERS Tier IV - OD&D	44	-	-
412.600	Workers Compensation	460	1,967	1,887
412.700	Sbs Contribution	1,241	2,474	2,261
Benefits Totals		14,684	26,147	26,331
Expenses Within Borough				
413.100	Mileage - Within Borough	-	100	100
413.200	Expense Reimb-Within Boro	-	100	100
Expenses Within Borough Totals		-	200	200
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	200	200
414.200	Exp Reimb- Outside Boro	-	350	350
414.400	Travel Tickets	-	750	750
Expenses Outside Of Boro Totals		-	1,300	1,300
Communications				
421.100	Communication Network Services	340	950	950
421.200	Postage	41	100	100
Communications Totals		380	1,050	1,050
Advertising				
422.000	Advertising	2,129	5,100	10,000
Advertising Totals		2,129	5,100	10,000
Printing				
423.000	Printing	21	500	500
Printing Totals		21	500	500
Professional Charges				
426.300	Dues & Fees	1,515	2,050	2,550
426.700	Occupational Health	21	-	-
426.900	Other Professional Chgs	5,700	-	-

Professional Charges Totals		7,236	2,050	2,550
Insurance & Bond				
427.500	Liability Insurance	206	294	396
Insurance & Bond Totals		206	294	396
Maintenance Services				
428.920	Other Maintenance Service	-	100	500
Maintenance Services Totals		-	100	500
Other Contractual				
429.200	Training Reimb/Conf Fees	29	1,250	2,500
429.210	Training/Instructor Fees	94	100	145
429.900	Other Contractual	150,196	150,200	200,200
Other Contractual Totals		150,319	151,550	202,845
Office Supplies				
430.100	Office Supplies	98	200	300
Office Supplies Totals		98	200	300
Misc Supplies				
433.100	Personnel Supplies	195	200	300
433.110	Clothing	122	200	200
433.120	Tools	-	100	100
433.200	Medical Supplies	45	50	50
433.900	Other Supplies	728	5,000	5,500
Misc Supplies Totals		1,089	5,550	6,150
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	200	200
434.300	Furniture Under \$25,000	59	100	100
Equipment Under \$5,000 Totals		59	300	300
Division 417 - Recycling Totals		\$196,411	\$234,697	\$289,307

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 150 - Public Works Division 418 - Remote Transfer Sites				
Expenses Within Borough				
413.200	Expense Reimb-Within Boro	-	500	500
Expenses Within Borough Totals		-	500	500
Professional Charges				
426.900	Other Professional Chgs	-	1,000	-
Professional Charges Totals		-	1,000	-
Maintenance Services				
428.300	Equipment Maint Services	100	-	-
Maintenance Services Totals		100	-	-
Other Contractual				
429.900	Other Contractual	9,750	36,000	27,000
Other Contractual Totals		9,750	36,000	27,000
Maintenance Supplies				
431.100	Vehicle Maint Supplies	-	1,000	1,000
431.400	Grounds Maint Supplies	-	100	100
Maintenance Supplies Totals		-	1,100	1,100
Fuel/Oil-Vehicle Use				
432.300	Diesel Fuel	50	-	-
Fuel/Oil-Vehicle Use Totals		50	-	-
Misc Supplies				
433.900	Other Supplies	51	1,500	1,500
Misc Supplies Totals		51	1,500	1,500
Division 418 - Remote Transfer Sites Totals		\$9,951	\$40,100	\$30,100

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 510 - Solid Waste Department 150 - Public Works Division 419 - Community Cleanup				
Salaries & Wages				
411.100	Permanent Wages	\$20,978	\$25,873	\$24,304
411.200	Temp Wages & Adjmts	-	13,496	13,500
411.300	Overtime Wages	348	900	900
Salaries & Wages Totals		21,327	40,269	38,704
Benefits				
412.100	Insurance Contrib	12,220	10,600	10,500
412.190	Life Insurance	44	57	50
412.200	Unemployment Contrib	129	242	232
412.300	Medicare	292	584	561
412.400	Retirement Contrib. - DB Plan	-	6,637	6,745
412.410	PERS Tier IV - DC Plan	2,045	-	-
412.411	PERS Tier IV - Health Plan	226	-	-
412.412	PERS Tier IV - HRA	731	-	-
412.413	PERS Tier IV - OD&D	62	-	-
412.600	Workers Compensation	441	1,819	1,832
412.700	Sbs Contribution	1,314	2,469	2,373
Benefits Totals		17,504	22,408	22,293
Expenses Within Borough				
413.100	Mileage - Within Borough	-	50	50
413.200	Expense Reimb-Within Boro	-	50	50
Expenses Within Borough Totals		-	100	100
Communications				
421.100	Communication Network Services	341	300	300
421.200	Postage	8,466	-	1,500
Communications Totals		8,807	300	1,800
Advertising				
422.000	Advertising	-	400	500
Advertising Totals		-	400	500
Printing				
423.000	Printing	2,347	-	5,000
Printing Totals		2,347	-	5,000
Professional Charges				
426.700	Occupational Health	19	200	200
Professional Charges Totals		19	200	200
Insurance & Bond				
427.500	Liability Insurance	287	293	395
Insurance & Bond Totals		287	293	395

Other Contractual				
428.920	Other Maintenance Service	-	100	500
Other Contractual Totals		-	100	500
Other Contractual				
429.210	Training/Instructor Fees	45	115	160
429.600	Vehicle and Junk Removal	-	1,000	4,000
429.900	Other Contractual	12,530	38,665	10,665
Other Contractual Totals		12,575	39,780	14,825
Office Supplies				
430.100	Office Supplies	98	200	200
Office Supplies Totals		98	200	200
Fuel/Oil-Vehicle Use				
432.200	Gas	-	150	150
Fuel/Oil-Vehicle Use Totals		-	150	150
Misc Supplies				
433.100	Personnel Supplies	195	250	250
433.110	Clothing	122	1,000	2,000
433.120	Tools	-	100	100
433.200	Medical Supplies	45	50	50
433.900	Other Supplies	330	1,500	2,000
Misc Supplies Totals		691	2,900	4,400
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	-	200	200
434.100	Other Equip under \$25,000	-	150	5,000
434.300	Furniture Under \$25,000	59	100	100
Equipment Under \$5,000 Totals		59	450	5,300
Division 419 - Community Cleanup Totals		63,714	107,550	94,367
Department 150 - Public Works Totals		4,678,009	8,996,806	9,798,501
Fund 510 - Solid Waste Totals		\$8,628,930	\$16,793,783	\$19,654,917



PORT ENTERPRISE FUND

- 470 Reconciliation of Fund Balance
- 471 Revenue Commentary & Schedule of Long Term Debt
- 472 Fund 520 Revenue
- 473 Fund 520 Expense



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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	803,569	1,057,000	835,000
Total Expenditures	1,848,196	1,990,684	2,594,963
Unrestricted Net Assets at June 30, 2023			\$(9,517,335)
Estimated revenues 2023-2024 fiscal year	\$1,057,000		
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			(9,336,626)
Estimated revenues 2024-2025 fiscal year	140,000		
Transfer from Areawide	695,000		
Estimated expenditures 2024-2025 fiscal year	<u>(1,483,456) **</u>		
Estimated fiscal year 2025 adjustment to net assets		(648,456)	
Estimated Unrestricted Net Assets at June 30, 2025			<u><u>\$(9,985,082)</u></u>

*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).

**This amount does not include estimated expenditures of \$1,111,507 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2025. 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

<u>337.100</u>	<u>Other State Revenue</u>		
	337.800	State PERS Relief	\$-
<u>341.000</u>	<u>General Government</u>		
	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
<u>367.110</u>	<u>Transfer from Areawide Fund</u>		
	367.110	Areawide	695,000
<hr/>			
Total Estimated Revenues			\$835,000

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 520 - Port Department 000 - Non-Departmental Division 000 - Non-Departmental				
Other State Revenue				
337.800	State PERS Relief	\$2,717	\$-	\$-
Other State Revenue Totals		2,717	-	-
General Government				
341.840	Port Dockage Fees	537	20,000	20,000
341.841	Port Wharfage Fees	4,315	100,000	100,000
341.842	Port Misc Fees	-	10,000	10,000
341.844	Port Lease/Permit Fees	20,000	10,000	10,000
General Government Totals		24,852	140,000	140,000
Transfer From Other Funds				
367.110	Areawide	776,000	917,000	695,000
Transfer From Other Funds Totals		776,000	917,000	695,000
Division 000 - Non-Departmental Totals		803,569	1,057,000	835,000
Department 000 - Non-Departmental Totals		803,569	1,057,000	835,000
Fund 520 - Port Totals		\$803,569	\$1,057,000	\$835,000

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 520 - Port Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.240	Dbt Svc, Interest	\$29,454	\$33,750	\$-
Debt Service Totals		29,454	33,750	-
Capital Project Transfers				
446.500	Transfer To- Fund 480	-	-	564,000
Capital Project Transfers Totals		-	-	564,000
Equipment Over \$5000				
451.999	Depreciation Expense	1,111,507	1,114,393	1,111,507
Equipment Over \$5000 Totals		1,111,507	1,114,393	1,111,507
Division 000 - Non-Departmental Totals		1,140,961	1,148,143	1,675,507
Department 000 - Non-Departmental Totals		\$1,140,961	\$1,148,143	\$1,675,507

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 520 - Port Department 100 - Assembly Division 112 - Port Development				
Salaries & Wages				
411.100	Permanent Wages	\$105,931	\$126,973	\$192,112
411.200	Temp Wages & Adjmts	52,603	75,480	28,590
411.300	Overtime Wages	246	10,000	10,000
Salaries & Wages Totals		158,780	212,453	230,702
Benefits				
412.100	Insurance Contrib	26,000	26,500	60,000
412.190	Life Insurance	135	143	286
412.200	Unemployment Contrib	990	1,095	1,333
412.300	Medicare	2,333	2,646	2,412
412.400	Retirement Contrib. - DB Plan	(2,696)	26,519	47,580
412.410	PERS Tier IV - DC Plan	6,227	-	-
412.411	PERS Tier IV - Health Plan	380	-	-
412.412	PERS Tier IV - HRA	869	-	-
412.413	PERS Tier IV - OD&D	104	-	-
412.600	Workers Compensation	6,503	8,057	10,302
412.700	Sbs Contribution	10,117	11,184	13,618
Benefits Totals		50,961	76,144	135,531
Expenses Within Borough				
413.100	Mileage - Within Borough	-	1,000	1,000
413.200	Expense Reimb-Within Boro	-	200	300
Expenses Within Borough Totals		-	1,200	1,300
Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	-	200	200
414.200	Exp Reimb- Outside Boro	3,616	2,500	5,000
414.400	Travel Tickets	-	2,000	2,000
Expenses Outside Of Boro Totals		3,616	4,700	7,200
Communications				
421.100	Communication Network Services	10,253	14,600	16,500
421.200	Postage	19	50	50
Communications Totals		10,272	14,650	16,550
Advertising				
422.000	Advertising	-	500	500
Advertising Totals		-	500	500
Printing				
423.000	Printing	-	900	500
Printing Totals		-	900	500
Utilities-Building Optns				
424.100	Electricity	38,838	45,000	50,000
424.500	Garbage Pickups	406	500	513
424.600	Heating Fuel-Oil	21,393	25,000	30,750

Utilities-Building Optrns Totals		60,636	70,500	81,263
Rental/Lease				
425.300	Equipment Rental	434	1,800	2,000
Rental/Lease Totals		434	1,800	2,000
Professional Charges				
426.300	Dues & Fees	5,191	2,000	2,000
426.600	Computer Software/Online Services	-	5,500	-
426.700	Occupational Health	-	250	-
426.900	Other Professional Chgs	220,699	-	50,000
Professional Charges Totals		225,889	7,750	52,000
Insurance & Bond				
427.100	Property Insurance	78,653	78,278	113,935
427.500	Liability Insurance	38,430	44,195	63,983
427.900	Insurance Deductible	-	10,103	-
Insurance & Bond Totals		117,083	132,576	177,918
Maintenance Services				
428.100	Building Maint Services	4,316	22,000	12,000
428.300	Equipment Maint Services	2,760	3,000	3,000
428.400	Vehicle Maint Services	-	1,500	1,500
428.600	Annual Road Maintenance Contract	-	10,000	10,000
Maintenance Services Totals		7,076	36,500	26,500
Other Contractual				
429.200	Training Reimb/Conf Fees	2,430	2,500	3,000
429.210	Training/Instructor Fees	560	3,000	3,000
429.710	Testing	-	250	250
429.900	Other Contractual	44,345	208,670	160,000
Other Contractual Totals		47,335	214,420	166,250
Office Supplies				
430.100	Office Supplies	812	651	500
Office Supplies Totals		812	651	500
Maintenance Supplies				
431.100	Vehicle Maint Supplies	-	1,000	1,000
431.200	Building Maint Supplies	676	1,000	1,000
431.300	Equipment Maint Supplies	-	7,000	5,000
431.400	Grounds Maint Supplies	113	500	500
431.900	Other Maint. Supplies	109	500	500
Maintenance Supplies Totals		898	10,000	8,000
Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	44	100	102
432.200	Gas	1,350	2,900	2,040
Fuel/Oil-Vehicle Use Totals		1,394	3,000	2,142

Misc Supplies				
433.100	Personnel Supplies	575	2,500	1,000
433.110	Clothing	815	1,000	-
433.120	Tools	254	500	500
433.200	Medical Supplies	-	100	100
433.300	Books/Subscriptions	54	-	-
433.900	Other Supplies	10,597	16,897	4,000
Misc Supplies Totals		12,295	20,997	5,600
Equipment Under \$5,000				
434.000	IT Equipment under \$25,000	2,891	31,800	3,000
434.100	Other Equip under \$25,000	634	-	-
434.300	Furniture Under \$25,000	6,228	2,000	2,000
Equipment Under \$5,000 Totals		9,754	33,800	5,000
Division 112 - Port Development Totals		707,235	842,541	919,456
Department 100 - Assembly Totals		707,235	842,541	919,456
Fund 520 - Port Totals		\$1,848,196	\$1,990,684	\$2,594,963





DEBT SERVICE FUNDS

- 488 School Debt Service
- 492 USDA Fronteras Charter School
- 496 Certificates of Participation Station 5-1
- 500 Certificates of Participation Station 6-2
- 504 Certificates of Participation Station 7-3
- 508 Parks & Recreation Bonds
- 512 Non-Areawide Animal Care
- 516 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 \$188,620,000. Our certified assessed value as of January 1, 2024 was \$15,530,207,472. Areawide general obligation debt as of January 1, 2024 was 1.21% of assessed valuation. Our legal capacity is \$1,087,144,523. We are well below our legal limit.

Our debt levels as of July 1, 2024 for general obligation bonds are as follows:

General Obligation Bonds	
School Construction	\$143,415,000
Parks and Recreation	15,675,000
Transportation Systems	29,530,000
Total General Obligation Bond Debt	\$188,620,000

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1, 2024 is as follows.

Certificates of Participation (COP's)	
Public Safety Building Station 5-1	\$3,435,000
Public Safety Building Station 6-2	2,880,000
Public Safety Building Station 7-3	3,265,000

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, 2024 is as follows.

Fronteras Charter School	\$5,776,417
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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
2025	1,960,000	98,000	2,058,000	Original Amount:	\$33,505,000
	1,960,000	98,000	2,058,000	Maturity:	4/1/2025
				Interest Rate:	Various

2012 Series A

FYE	Principal	Interest	Debt Service	Date Issued:	2/23/2011
2025		3,500	3,500	Original Amount:	\$91,770,000
2026		3,500	3,500	Maturity:	3/1/2032
2027		3,500	3,500	Interest Rate:	Various
2028		3,500	3,500		
2029		3,500	3,500		
2030	100,000	3,500	103,500		
	100,000	21,000	121,000		

2013 Series A

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

2014 Series B

FYE	Principal	Interest	Debt Service	Date Issued:	3/20/2014
2025	1,330,000	914,150	2,244,150	Original Amount:	\$29,400,000
2026	1,395,000	846,825	2,241,825	Maturity:	5/1/2034
2027	1,465,000	776,125	2,241,125	Interest Rate:	Various
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		
	18,980,000	5,689,350	24,669,350		

2015 Series A

FYE	Principal	Interest	Debt Service	Date Issued:	2/12/2015
2025	2,815,000	171,750	2,986,750	Original Amount:	\$37,350,000
2026	2,910,000	87,300	2,997,300	Maturity:	2/1/2026
	5,725,000	259,050	5,984,050	Interest Rate:	Various

2015 Series B

**General Obligation Bond
Debt to Maturity**

FYE	Principal	Interest	Debt Service
2025	2,615,000	1,716,175	4,331,175
2026	2,705,000	1,622,850	4,327,850
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
2025-2035	36,695,000	10,919,650	47,614,650

Date Issued: 3/18/2015
Original Amount: \$55,195,000
Maturity: 11/1/2034
Interest Rate: Various

2016 Series A

FYE	Principal	Interest	Debt Service
2025	3,025,000	835,075	3,860,075
2026	3,185,000	679,825	3,864,825
2027	3,305,000	558,888	3,863,888
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
2025-2031	22,540,000	3,132,600	25,672,600

Date Issued: 3/15/2015
Original Amount: \$31,690,000
Maturity: 6/30/2031
Interest Rate: Various

2019 Series A

FYE	Principal	Interest	Debt Service
2025	5,790,000	1,482,624	7,272,624
2026	6,630,000	1,350,439	7,980,439
2027	6,785,000	1,193,772	7,978,772
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
2025-2033	56,745,000	7,307,218	64,052,218

Date Issued: 12/17/2019
Original Amount: \$63,415,000
Maturity: 3/1/2033
Interest Rate: Various

School Construction Bonds Summary – Fiscal Year 2025

Series	Amount Issued	Balance 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2025
2007A	\$33,505,000	1,960,000	1,960,000	98,000	2,058,000	-
2012A	\$91,770,000	100,000		3,500	3,500	100,000
2013A	\$13,290,000	670,000	670,000	33,500	703,500	-
2014B	\$29,400,000	18,980,000	1,330,000	914,150	2,244,150	17,650,000
2015A	\$37,350,000	5,725,000	2,815,000	171,750	2,986,750	2,910,000
2015B	\$55,195,000	36,695,000	2,615,000	1,716,175	4,331,175	34,080,000
2016A	\$31,690,000	22,540,000	3,025,000	835,075	3,860,075	19,515,000
2019A	\$63,415,000	56,745,000	5,790,000	1,482,624	7,272,624	50,955,000
Total	\$355,615,000	143,415,000	18,205,000	5,254,774	23,459,774	125,210,000

**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
2025	940,000	783,750	1,723,750	Original Amount:	\$21,200,000
2026	775,000	736,750	1,511,750	Maturity:	3/1/2037
2027	1,035,000	698,000	1,733,000	Interest Rate:	Various
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		
	15,675,000	5,914,500	21,589,500		

Parks & Recreation Bonds Summary – Fiscal Year 2025						
Series	Amount Issued	Balance 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2025
2017A	\$21,200,000	15,675,000	940,000	783,750	1,723,750	14,735,000
	\$21,200,000	15,675,000	940,000	783,750	1,723,750	14,735,000

**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	
2025	870,000	514,028	1,384,028	Date Issued: 1/7/2014
2026	910,000	473,975	1,383,975	Original Amount: \$17,840,000
2027	955,000	428,750	1,383,750	Maturity: 4/1/2033
2028	1,005,000	379,750	1,384,750	Interest Rate: Various
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	
	10,930,000	2,910,941	13,840,941	

2015 Series C				
FYE	Principal	Interest	Debt Service	
2025	75,000	32,944	107,944	Date Issued: 3/18/2015
2026	80,000	29,844	109,844	Original Amount: \$1,560,000
2027	80,000	26,644	106,644	Maturity: 11/1/2034
2028	85,000	23,769	108,769	Interest Rate: Various
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	
	995,000	197,093	1,192,093	

2019 Series B				
FYE	Principal	Interest	Debt Service	
2025	695,000	157,793	852,793	Date Issued: 12/17/2019
2026	710,000	141,926	851,926	Original Amount: \$6,845,000
2027	730,000	125,149	855,149	Maturity: 3/1/2032
2028	745,000	107,096	852,096	Interest Rate: Various
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	
	6,065,000	757,982	6,822,982	

2022 Series A				
FYE	Principal	Interest	Debt Service	
2025	475,000	513,126	988,126	Date Issued: 7/13/2022
2026	490,000	496,323	986,323	Original Amount: \$12,000,000
				Maturity: 7/13/2042

**General Obligation Bond
Debt to Maturity**

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	
	11,540,000	5,587,763	17,127,763	

Transportation Bonds Summary – Fiscal Year 2025

Series	Amount Issued	Balance 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance 6/30/2025
2014A	\$17,840,000	10,930,000	870,000	514,028	1,384,028	10,060,000
2015C	\$1,560,000	995,000	75,000	32,944	107,944	920,000
2019B	\$6,845,000	6,065,000	695,000	157,793	852,793	5,370,000
2022A	\$12,000,000	11,540,000	475,000	513,126	988,126	11,065,000
	\$38,245,000	29,530,000	2,115,000	1,217,891	3,332,891	27,415,000

**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	
2025	630,000	131,600	761,600	Date Issued: 10/1/2013
2026	660,000	102,650	762,650	Original Amount: \$8,585,000
2027	685,000	75,750	760,750	Maturity: 10/1/2028
2028	715,000	46,856	761,856	Interest Rate: Various
2029	745,000	15,831	760,831	
	3,435,000	372,687	3,807,687	

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	
2025	355,000	144,000	499,000	Date Issued: 12/15/2016
2026	370,000	126,250	496,250	Original Amount: \$5,000,000
2027	390,000	107,750	497,750	Maturity: 3/1/2031
2028	410,000	88,250	498,250	Interest Rate: Various
2029	430,000	67,750	497,750	
2030	450,000	46,250	496,250	
2031	475,000	23,750	498,750	
	2,880,000	604,000	3,484,000	

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	
2025	400,000	163,250	563,250	Date Issued: 12/15/2016
2026	420,000	143,250	563,250	Original Amount: \$5,700,000
2027	440,000	122,250	562,250	Maturity: 3/1/2031
2028	465,000	100,250	565,250	Interest Rate: Various
2029	490,000	77,000	567,000	
2030	510,000	52,500	562,500	
2031	540,000	27,000	567,000	
	3,265,000	685,500	3,950,500	

**Fund 300 - School Debt Service
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	20,853,215	19,182,158	22,183,903
Total Expenditures	28,122,121	25,114,586	23,459,774
Audit balance as of 6/30/2023			\$14,472,312
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 at 6/30/2024			8,539,884
Estimated revenues 2024-2025 fiscal year	22,183,903		
Estimated expenditures 2024-2025 fiscal year	<u>(23,459,774)</u>		
Estimated FY2025 adjustment to fund balance		(1,275,871)	
Estimated fund balance 6/30/2025			<u><u>\$7,264,013</u></u>

Fund 300 - School Debt Service

Revenue Detail: Fund 300

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Interest Earnings	\$39,933	\$100	\$100
Transfer From Other Funds	20,813,282	19,182,058	22,183,803
Total Revenues	\$20,853,215	\$19,182,158	\$22,183,903

Schedule of Long Term Debt: Fund 300

School Construction Bonds	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
2007 Series A ⁽¹⁾	\$33,505,000	1,960,000	1,960,000	98,000	2,058,000	-
2012 Series A	\$91,770,000	100,000		3,500	3,500	100,000
2013 Series A	\$13,290,000	670,000	670,000	33,500	703,500	-
2014 Series B	\$29,400,000	18,980,000	1,330,000	914,150	2,244,150	17,650,000
2015 Series A ⁽³⁾	\$37,350,000	5,725,000	2,815,000	171,750	2,986,750	2,910,000
2015 Series B	\$55,195,000	36,695,000	2,615,000	1,716,175	4,331,175	34,080,000
2016 Series A ⁽⁴⁾	\$31,690,000	22,540,000	3,025,000	835,075	3,860,075	19,515,000
2019 Series A ⁽⁵⁾	\$63,415,000	56,745,000	5,790,000	1,482,624	7,272,624	50,955,000
Total Debt Service Requirements	355,615,000	143,415,000	18,205,000	5,254,774	23,459,774	125,210,000

⁽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	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 300 - Debt Service (Schools) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$39,933	\$100	\$100
Interest Earnings Totals		39,933	100	100
Transfer From Other Funds				
367.110	Areawide	20,813,282	19,182,058	22,183,803
Transfer From Other Funds Totals		20,813,282	19,182,058	22,183,803
Other Revenue Sources				
Division 000 - Non-Departmental Totals		20,853,215	19,182,158	22,183,903
Department 000 - Non-Departmental Totals		20,853,215	19,182,158	22,183,903
Fund 300 - Debt Service (Schools) Totals		\$20,853,215	\$19,182,158	\$22,183,903

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 300 - Debt Service (Schools) Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Debt Service				
441.100	Dbt Srv-Principal-Schools	\$18,395,000	\$19,145,000	\$18,205,000
441.200	Dbt Srv-Interest-Schools	6,727,121	5,969,586	5,254,774
Debt Service Totals		25,122,121	25,114,586	23,459,774
Capital Projects Transfers				
446.300	Transfer To- Fund 400	\$3,000,000	\$-	\$-
Capital Projects Transfers Totals		3,000,000	-	-
Division 000 - Non-Departmental Totals		28,122,121	25,114,586	23,459,774
Department 000 - Non-Departmental Totals		28,122,121	25,114,586	23,459,774
Fund 300 - Debt Service (Schools) Totals		\$28,122,121	\$25,114,586	\$23,459,774

**Fund 301 - USDA Fronteras Charter School
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	298,633	393,300	393,300
Total Expenditures	393,300	393,300	393,300
<hr/>			
Audit balance as of 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 at 6/30/2024			-
Estimated revenues 2024-2025 fiscal year	393,300		
Estimated expenditures 2024-2025 fiscal year	<u>(393,300)</u>		
Estimated FY2025 adjustment to fund balance		-	
Estimated fund balance 6/30/2025			<u><u>\$-</u></u>

Fund 301 - USDA Fronteras Charter School

Revenue Detail: Fund 301

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
General Government	\$298,633	\$393,300	\$393,300
Total Revenues	\$298,633	\$393,300	\$393,300

Schedule of Long Term Debt: Fund 301

School Construction Bonds	Amount Borrowed	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
USDA	6,900,000	5,776,417	186,991	206,309	393,300	5,589,425
Total Debt Service Requirements		5,776,417	186,991	206,309	393,300	5,589,425

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 301 - Debt Service (USDA - Fronteras) Department 000 - Non-Departmental Division 000 - Non-Departmental				
General Government				
369.150	Lease Interest Revenue	\$298,633	\$393,300	\$393,300
General Government Totals		298,633	393,300	393,300
Division 000 - Non-Departmental Totals		298,633	393,300	393,300
Department 000 - Non-Departmental Totals		298,633	393,300	393,300
Fund 301 - Debt Service (USDA - Fronteras) Totals		\$298,633	\$393,300	\$393,300

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 301 - Debt Service (USDA - Fronteras) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Debt Service				
441.100	Dbt Srv-Principal-Schools	\$173,933	\$180,344	\$186,991
441.200	Dbt Srv-Interest-Schools	-	212,956	206,309
441.240	Dbt Svc, Interest	219,367	-	-
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 316 - Station 5-1 Certificates of Participation
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	786,870	764,550	761,700
Total Expenditures	760,250	764,450	761,600
Audit balance as of 6/30/2023			\$786,059
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 at 6/30/2024			786,159
Estimated revenues 2024-2025 fiscal year	761,700		
Estimated expenditures 2024-2025 fiscal year	<u>(761,600)</u>		
Estimated FY2025 adjustment to fund balance		100	
Estimated fund balance 6/30/2025			<u><u>\$786,259</u></u>

Fund 316 - Station 5-1 Certificates of Participation

Revenue Detail: Fund 316

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Interest Earnings	\$26,620	\$100	\$100
Transfer From Other Funds	760,250	764,450	761,600
Total Revenues	\$786,870	\$764,550	\$761,700

Schedule of Long Term Debt: Fund 316

Certificates of Participation	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
COP'S - 2013	8,585,000	3,435,000	630,000	131,600	761,600	2,805,000
Total Debt Service Requirements		3,435,000	630,000	131,600	761,600	2,805,000

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 316 - Debt Service (COPs 51) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$26,620	\$100	\$100
Interest Earnings Totals		26,620	100	100
Transfer From Other Funds				
367.110	Areawide	410,535	412,803	411,264
367.700	Service Areas	349,715	351,647	350,336
Transfer From Other Funds Totals		760,250	764,450	761,600
Division 000 - Non-Departmental Totals		786,870	764,550	761,700
Department 000 - Non-Departmental Totals		786,870	764,550	761,700
Fund 316 - Debt Service (COPs 51) Totals		\$786,870	\$764,550	\$761,700

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 316 - Debt Service (COPs 51) Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Debt Service				
441.110	Dbt Srv-Principal-Fire	\$266,800	\$278,300	\$289,800
441.120	Dbt Srv-Principal-Borough	313,200	326,700	340,200
441.210	Dbt Srv-Interest-Fire	82,915	73,347	60,536
441.220	Dbt Srv-Interest-Borough	97,335	86,103	71,064
Debt Service Totals		760,250	764,450	761,600
Division 000 - Non-Departmental Totals		760,250	764,450	761,600
Department 000 - Non-Departmental Totals		760,250	764,450	761,600
Fund 316 - Debt Service (COPs 51) Totals		\$760,250	\$764,450	\$761,600

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	26,302	-	-
Total Expenditures	497,000	501,000	499,000
Audit balance as of 6/30/2023			\$4,112,558
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 at 6/30/2024			3,611,558
Estimated revenues 2024-2025 fiscal year	-		
Estimated expenditures 2024-2025 fiscal year	<u>(499,000)</u>		
Estimated FY2025 adjustment to fund balance		(499,000)	
Estimated fund balance 6/30/2025			<u><u>\$3,112,558</u></u>

Fund 318 - Station 6-2 Certificates of Participation

Revenue Detail: Fund 318

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Interest Earnings	\$26,302	\$-	\$-
Total Revenues	\$26,302	\$-	\$-

Schedule of Long Term Debt: Fund 318

Certificates of Participation	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
COP'S - 2016B	5,000,000	2,880,000	355,000	144,000	499,000	2,525,000
Total Debt Service Requirements		2,880,000	355,000	144,000	499,000	2,525,000

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 318 - Debt Service (Station 6-2) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$26,302	\$-	\$-
Interest Earnings Totals		26,302	-	-
Division 000 - Non-Departmental Totals		26,302	-	-
Department 000 - Non-Departmental Totals		26,302	-	-
Fund 318 - Debt Service (Station 6-2) Totals		\$26,302	\$-	\$-

Financial Management Budget Listing
Expense

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Debt Service				
441.110	Dbt Srv-Principal-Fire	\$320,000	\$340,000	\$355,000
441.210	Dbt Srv-Interest-Fire	177,000	161,000	144,000
Debt Service Totals		497,000	501,000	499,000
Division 000 - Non-Departmental Totals		497,000	501,000	499,000
Department 000 - Non-Departmental Totals		497,000	501,000	499,000
Fund 318 - Debt Service (Station 6-2) Totals		\$497,000	\$501,000	\$499,000

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

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	565,500	562,250	563,250
Total Expenditures	565,500	562,250	563,250
Audit balance as of 6/30/2023			\$811,580
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 at 6/30/2024			811,580
Estimated revenues 2024-2025 fiscal year	563,250		
Estimated expenditures 2024-2025 fiscal year	<u>(563,250)</u>		
Estimated FY2025 adjustment to fund balance		-	
Estimated fund balance 6/30/2025			<u><u>\$811,580</u></u>

Fund 319 - Station 7-3 Certificates of Participation

Revenue Detail: Fund 319

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Transfer From Other Funds	\$565,500	\$562,250	\$563,250
Total Revenues	\$565,500	\$562,250	\$563,250

*Total debt and project includes the Fleet Maintenance Facility.

Schedule of Long Term Debt: Fund 319

Certificates of Participation	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
COP'S - 2016A	5,700,000	3,265,000	400,000	163,250	563,250	2,865,000
Total Debt Service Requirements		3,265,000	400,000	163,250	563,250	2,865,000

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 319 - Debt Service (7-3) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Transfer From Other Funds				
367.700	Service Areas	\$565,500	\$562,250	\$563,250
Transfer From Other Funds Totals		565,500	562,250	563,250
Division 000 - Non-Departmental Totals		565,500	562,250	563,250
Department 000 - Non-Departmental Totals		565,500	562,250	563,250
Fund 319 - Debt Service (7-3) Totals		\$565,500	\$562,250	\$563,250

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 319 - Debt Service (7-3) Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Debt Service				
441.110	Dbt Srv-Principal-Fire	\$365,000	\$380,000	\$400,000
441.210	Dbt Srv-Interest-Fire	200,500	182,250	163,250
Debt Service Totals		565,500	562,250	563,250
Division 000 - Non-Departmental Totals		565,500	562,250	563,250
Department 000 - Non-Departmental Totals		565,500	562,250	563,250
Fund 319 - Debt Service (7-3) Totals		\$565,500	\$562,250	\$563,250

**Fund 320 - Parks and Recreation Bonds
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	1,722,792	1,723,600	1,724,250
Total Expenditures	1,721,000	1,723,500	1,723,750
Audit balance as of 6/30/2023			\$855,082
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 at 6/30/2024			855,182
Estimated revenues 2024-2025 fiscal year	1,724,250		
Estimated expenditures 2024-2025 fiscal year	<u>(1,723,750)</u>		
Estimated FY2025 adjustment to fund balance		500	
Estimated fund balance 6/30/2025			<u><u>\$855,682</u></u>

Fund 320 - Parks and Recreation Bonds

Revenue Detail: Fund 320

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Interest Earnings	\$1,792	\$100	\$500
Transfer From Other Funds	1,721,000	1,723,500	1,723,750
Total Revenues	\$1,722,792	\$1,723,600	\$1,724,250

Schedule of Long Term Debt: Fund 320

General Obligation Bonds	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
2017 Series A	21,200,000	15,675,000	940,000	783,750	1,723,750	14,735,000
Total Debt Service Requirements		15,675,000	940,000	783,750	1,723,750	14,735,000

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

Financial Management Budget Listing
Revenue

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 320 - Debt Service (Parks/Rec) Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Interest Earnings				
361.100	Interest On Investments	\$1,792	\$100	\$500
Interest Earnings Totals		1,792	100	500
Transfer From Other Funds				
367.110	Areawide	\$1,721,000	\$1,723,500	\$1,723,750
Transfer From Other Funds Totals		1,721,000	1,723,500	1,723,750
Division 000 - Non-Departmental Totals		1,722,792	1,723,600	1,724,250
Department 000 - Non-Departmental Totals		1,722,792	1,723,600	1,724,250
Fund 320 - Debt Service (Parks/Rec) Totals		\$1,722,792	\$1,723,600	\$1,724,250

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 Approved Budget
Fund 320 - Debt Service (Parks/Rec) Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Debt Service				
441.120	Dbt Srv-Principal-Borough	\$850,000	\$895,000	\$940,000
441.220	Dbt Srv-Interest-Borough	871,000	828,500	783,750
Debt Service Totals		1,721,000	1,723,500	1,723,750
Division 000 - Non-Departmental Totals		1,721,000	1,723,500	1,723,750
Department 000 - Non-Departmental Totals		1,721,000	1,723,500	1,723,750
Fund 320 - Debt Service (Parks/Rec) Totals		\$1,721,000	\$1,723,500	\$1,723,750

**Fund 325 - Nonareawide A/C
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	17,816	-	-
Total Expenditures	546,000	631	-
Audit balance as of 6/30/2023			\$16,447
Estimated revenues 2023-2024 fiscal year	\$-		
Estimated expenditures 2023-2024 fiscal year	(631)		
Close out fund	<u>(15,816)</u>		
Estimated FY2024 adjustment to fund balance		(16,447)	
Estimated fund balance at 6/30/2024			-
Estimated revenues 2024-2025 fiscal year	-		
Estimated expenditures 2024-2025 fiscal year	<u>-</u>		
Estimated FY2025 adjustment to fund balance		-	
Estimated fund balance 6/30/2025			<u><u>\$-</u></u>

Fund 325 - Nonareawide A/C

Revenue Detail: Fund 325

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Interest Earnings	\$15,816	\$-	\$-
Transfer From Other Funds	2,000	-	-
Total Revenues	\$17,816	\$-	\$-

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 325 - Debt Service (A/C COPs) Department 000 - Non-Departmental		Division 000 - Non-Departmental		
Interest Earnings				
361.100	Interest On Investments	\$15,816	\$-	\$-
Interest Earnings Totals		15,816	-	-
Transfer From Other Funds				
367.120	Non Areawide	2,000	-	-
Transfer From Other Funds Totals		2,000	-	-
Division 000 - Non-Departmental Totals		17,816	-	-
Department 000 - Non-Departmental Totals		17,816	-	-
Fund 325 - Debt Service (A/C COPs) Totals		\$17,816	\$-	\$-

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 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	\$520,000	\$-	\$-
441.220	Dbt Srv-Interest-Borough	26,000	-	-
Debt Service Totals		546,000	-	-
Division 000 - Non-Departmental Totals		546,000	-	-
Department 000 - Non-Departmental Totals		546,000	-	-
Fund 325 - Debt Service (A/C COPs) Totals		\$546,000	\$-	\$-

**Fund 330 - Transportation System Bonds
Reconciliation of Fund Balance**

	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Total Revenues	2,361,645	3,329,500	3,332,891
Total Expenditures	2,773,559	3,329,500	3,332,891
Audit balance as of 6/30/2023			\$431,703
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 at 6/30/2024			431,703
Estimated revenues 2024-2025 fiscal year	3,332,891		
Estimated expenditures 2024-2025 fiscal year	<u>(3,332,891)</u>		
Estimated FY2025 adjustment to fund balance		-	
Estimated fund balance 6/30/2025			<u>\$431,703</u>

Fund 330 - Transportation System Bonds

Revenue Detail: Fund 330

Classification	2022-2023 Actual	2023-2024 Amended	2024-2025 Approved
Interest Earnings	\$1,338	\$-	\$-
Transfer From Other Funds	2,360,307	3,329,500	3,332,891
Total Revenues	\$2,361,645	\$3,329,500	\$3,332,891

Schedule of Long Term Debt: Fund 330

General Obligation Bonds	Amount Issued	Balance at 7/1/2024	Principal Payment	Interest Payment	Total Payment	Balance at 7/1/2025
2014 Series A	17,840,000	10,930,000	870,000	514,028	1,384,028	10,060,000
2015 Series C	1,560,000	995,000	75,000	32,944	107,944	920,000
2019 Series B	6,845,000	6,065,000	695,000	157,793	852,793	5,370,000
2022 Series A	12,000,000	11,540,000	475,000	513,126	988,126	11,065,000
Total Debt Service Requirements	38,245,000	29,530,000	2,115,000	1,217,891	3,332,891	27,415,000

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

**Financial Management Budget Listing
Revenue**

Account	Description	2023 Actual Revenue	2024 Amended Budget	2025 Approved Budget
Fund 330 - Debt Service (Trans System) Department 000 - Non-Departmental Division 000 - Non-Departmental				
Interest Earnings				
361.100	Interest On Investments	\$1,338	\$-	\$-
Interest Earnings Totals		1,338	-	-
Transfer From Other Funds				
367.110	Areawide	\$2,344,934	\$3,329,500	\$3,332,891
367.400	Capital Projects	15,373	-	-
Transfer From Other Funds Totals		2,360,307	3,329,500	3,332,891
Division 000 - Non-Departmental Totals		2,361,645	3,329,500	3,332,891
Department 000 - Non-Departmental Totals		2,361,645	3,329,500	3,332,891
Fund 330 - Debt Service (Trans System) Totals		\$2,361,645	\$3,329,500	\$3,332,891

**Financial Management Budget Listing
Expense**

Account	Description	2023 Actual Expense	2024 Amended Budget	2025 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	\$1,515,000	\$2,040,000	\$2,115,000
441.230	Dbt Srv-Interest-Trans Sys	1,258,559	1,289,500	1,217,891
Debt Service Totals		2,773,559	3,329,500	3,332,891
Division 000 - Non-Departmental Totals		2,773,559	3,329,500	3,332,891
Department 000 - Non-Departmental Totals		2,773,559	3,329,500	3,332,891
Fund 330 - Debt Service (Trans System) Totals		\$2,773,559	\$3,329,500	\$3,332,891



CAPITAL PROJECTS



Capital Improvement Plan - Approved FY25 Overview

2025 Capital Budget by Department and by Funding Source

AREAWIDE	
Administration - DSJ Building	120,000
Areawide Ambulance Division	1,442,000
Borough Fleet Vehicles	155,000
Community Development	480,000
Emergency Management	80,000
Finance	286,000
General Government	1,128,510
Grant/Pass Throughs	1,675,000
Information Technology	685,000
MSB School District	2,095,000
Parks & Outdoor Recreation Improvements	74,000
Planning	25,000
Rescue	200,000
Telecommunications	100,000
Tourism Infrastructure	200,000
AREAWIDE FUNDING TOTAL:	\$8,745,510

NONAREAWIDE	
Animal Care & Regulation	161,000
Community Development	200,000
Grant/Pass Throughs	40,000
NONAREAWIDE FUNDING TOTAL:	\$401,000

SERVICE AREAS	
Butte Fire Service Area	1,100,000
Caswell Fire Service Area	25,500
Central Mat-Su Fire Service Area	4,225,000
Greater Palmer Fire Service Area	325,000
Road Service Area	4,259,110
Road Service Area Equipment/Vehicles	400,000
Sutton Fire Service Area	35,000
Talkeetna Sewer & Water	16,000
West Lakes Fire Service Area	1,840,000
Willow Fire Service Area	185,500
SERVICE AREAS FUNDING TOTAL:	\$12,411,110

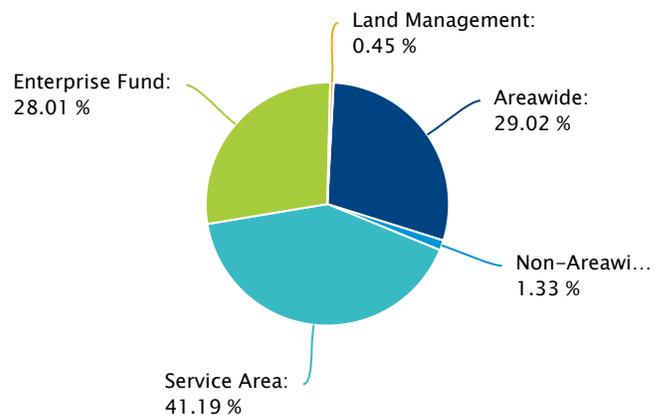
ENTERPRISE FUNDS	
Port	564,000
Public Works - Solid Waste	7,875,000
ENTERPRISE FUND FUNDING TOTAL:	\$8,439,000

LAND MANAGEMENT	
Land & Resource Management	135,000
LAND MANAGEMENT FUNDING TOTAL:	\$135,000

2025 Capital Budget by Funding Source

Areawide	8,745,510
Non-Areawide	401,000
Service Area	12,411,110
Enterprise Fund	8,439,000
Land Management	135,000
TOTAL FY25 CIP	\$30,131,620

Capital Budget by Funding Source



AREAWIDE - 2025 CAPITAL IMPROVEMENT PLAN SUMMARY

			Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request	Department Request	Department Request
ADMINISTRATION - DSJ BUILDING							
Dorothy Swanda Jones (DSJ) Building Exterior Paint	Not Applicable	-	-	-	-	-	-
Dorothy Swanda Jones (DSJ) Building Roof Replace.	Not Applicable	-	-	-	-	-	-
DSJ Building Heat Distribution Duct Cleaning	Positive	-	-	-	-	-	-
DSJ Building Water Intrusion Repair at Purchasing	Positive	120,000	120,000	-	-	-	-
		\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -
AREAWIDE AMBULANCE DIVISION							
EMS Zoll X Series Cardiac Monitor Upgrades ⁽¹⁶⁾	Not Applicable	-	-	-	-	-	-
EMS Ambulance Remount and Replacement ⁽²⁾	Slight	400,000	400,000	500,000	500,000	-	-
EMS New Command vehicles ⁽²⁾	Negligible	150,000	150,000	-	-	-	-
EMS Personal Protective Equipment - Body Armor	Not Applicable	-	-	150,000	-	-	-
EMS Protective Helmets	Negligible	37,000	37,000	-	-	-	-
EMS Stryker Stretchers & Stair-Pro Chairs ⁽²⁰⁾	Negligible	855,000	855,000	-	-	-	-
EMS Zoll X Series Cardiac Monitors ⁽¹²⁾	Not Applicable	-	-	-	-	-	-
		\$ 1,442,000	\$ 1,442,000	\$ 650,000	\$ 500,000	\$ -	\$ -
BOROUGH FLEET VEHICLES							
Pickup with crew cab, 1 ton, 4x4	Not Applicable	65,000	65,000	-	-	-	-
Pickup with extended cab, utility work box, 4x4	Not Applicable	90,000	90,000	-	-	-	-
		\$ 155,000	\$ 155,000	\$ -	\$ -	\$ -	\$ -

				Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request	Department Request	Department Request
COMMUNITY DEVELOPMENT							
Brett Ice Arena Electrical Evaluation and Repairs	Not Applicable	-	-	-	-	-	-
Ice Arena Electronic Display/Smart Sign	Positive	-	-	-	100,000	-	-
Ice Arena Roof Snow Mitigation	Not Applicable	100,000	100,000	-	-	-	-
Ice Arena Rubber Floor Replacement	Not Applicable	-	-	200,000	-	-	-
Ice Arena Shop/Storage Expansion	Negligible	-	-	300,000	-	-	-
Pioneer Peak Trailhead	Not Applicable	250,000	250,000	-	-	-	-
Skeetawk Access Road	Not Applicable	-	-	-	-	-	-
Wasilla Pool Joint Replacement/Repairs	Negligible	130,000	130,000	-	-	-	-
Wasilla Pool Sewer Repairs	Not Applicable	-	-	470,000	-	-	-
		\$ 480,000	\$ 480,000	\$ 970,000	\$ 100,000	\$ -	\$ -
EMERGENCY MANAGEMENT							
EM Permanent Grubstake Power	Positive	-	-	-	-	-	-
EM Staff Vehicle - SUV	Negligible	80,000	80,000	-	-	-	-
EM UAV Program	Positive	-	-	-	-	-	-
EM Vehicle Maintenance	Positive	-	-	-	-	-	-
		\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -
FINANCE							
Assessments Vehicles ⁽³⁾	Not Applicable	-	-	-	-	-	-
Tower Inventory and Valuation Services	Not Applicable	286,000	286,000	-	-	-	-
		\$ 286,000	\$ 286,000	\$ -	\$ -	\$ -	\$ -
GENERAL GOVERNMENT							
Bridge & Railroad Crossing Major Maint & Repair	Not Applicable	1,128,510	1,128,510	-	-	-	-
		\$ 1,128,510	\$ 1,128,510	\$ -	\$ -	\$ -	\$ -

			Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request	Department Request	Department Request
GRANT/PASS THROUGHS							
Alaska SCTP	Not Applicable	5,000	5,000	-	-	-	-
City of Palmer Planning Grant	Not Applicable	-	-	300,000	-	-	-
City of Wasilla Planning Grant	Not Applicable	200,000	200,000	100,000	100,000	100,000	100,000
Colony Baseball Fields	Not Applicable	50,000	50,000	-	-	-	-
Firearm Safety Training	Not Applicable	75,000	75,000	-	-	-	-
Grant Match for Fish Passage Projects	Not Applicable	250,000	250,000	750,000	-	-	-
GWCC MSB Tourism Support	Not Applicable	100,000	100,000	100,000	100,000	-	-
Hatcher Pass Avalanche Center - Education	Not Applicable	20,000	20,000	20,000	20,000	-	-
Human Services Community Matching Grant	Not Applicable	150,000	150,000	150,000	150,000	-	-
MSCVB (Mat-Su Convention & Visitors Bureau)	Not Applicable	825,000	825,000	-	-	-	-
		\$ 1,675,000	\$ 1,675,000	\$ 1,420,000	\$ 370,000	\$ 100,000	\$ 100,000
INFORMATION TECHNOLOGY							
eCommerce	Not Applicable	60,000	60,000	-	-	-	-
Imagery & LiDAR	Not Applicable	250,000	250,000	250,000	250,000	250,000	250,000
Network Infrastructure		200,000	200,000	237,000	249,000	200,000	200,000
Online Web Presence	Not Applicable	-	-	80,000	-	-	-
Workstation Life Cycle Replacements	Not Applicable	175,000	175,000	150,000	150,000	150,000	150,000
		\$ 685,000	\$ 685,000	\$ 717,000	\$ 649,000	\$ 600,000	\$ 600,000

				Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request	Department Request	Department Request
MSB SCHOOL DISTRICT							
Big Lake Elementary Elevator Replacement	Positive	175,000	175,000	-	-	-	-
Colony Middle School Boiler Pumps and Controls	Positive	250,000	250,000	-	-	-	-
Cottonwood Creek Elementary Boiler Replacement	Positive	-	-	-	-	-	-
Finger Lake School Full Boiler Replacement	Positive	-	-	-	-	-	-
MSBSD Administration Building Boiler Replacement	Positive	-	-	-	-	-	-
Nutrition Services Steam Boiler Replacement	Positive	-	-	-	-	-	-
Palmer High School Boiler Replacement	Positive	520,000	520,000	-	-	-	-
Palmer High School Elevator Replacement	Positive	425,000	425,000	-	-	-	-
Palmer Junior Middle School Elevator Replacement	Positive	275,000	275,000	-	-	-	-
Snowshoe Elementary School Boiler Replacement	Positive	-	-	-	-	-	-
Sutton Elementary Boiler and Hot Water Repairs	Positive	-	-	-	-	-	-
Wasilla High School Boiler Replacement	Positive	450,000	450,000	-	-	-	-
Wasilla Middle School Boiler Replacement							
		\$ 2,095,000	\$ 2,095,000	\$ -	\$ -	\$ -	\$ -
PARKS & OUTDOOR RECREATION IMPROVEMENTS							
Jay Nolfi Park Light	Not Applicable	20,000	20,000	-	-	-	-
Kubota and Accessories	Positive	54,000	54,000	-	-	-	-
Matanuska River Park Storage Yard Fence	Positive	-	-	90,000	-	-	-
Mid-Range Utility Tractor	Positive	-	-	75,000	-	-	-
Sutton Library Playground Pathway	Not Applicable	-	-	-	-	-	-
		\$ 74,000	\$ 74,000	\$ 165,000	\$ -	\$ -	\$ -
PLANNING							
FWC Policies, Projects, and Research	Positive	25,000	25,000	-	-	-	-
		\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS							
Fireweed Building Elevator Addition	Slight	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Impact	Manager Proposed	Assembly Approved	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
				Department Request	Department Request	Department Request	Department Request
PUBLIC WORKS - OPERATIONS & MAINTENANCE							
Front End Loader with Attachments AW 70% Split	Negligible	-	-	-	-	-	-
Warm Storage Building	Negligible	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS - PRE-DESIGN & ENGINEERING							
Baseline Stream Data Collection		-	-	70,000	70,000	70,000	70,000
Permanent Automatic Traffic Recorders	Negligible	-	-	75,000	75,000	75,000	75,000
		\$ -	\$ -	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
PUBLIC WORKS - PROJECT MANAGEMENT							
Fireweed Building North Parking Lot Loop	Not Applicable	-	-	-	-	-	-
Fireweed Building South Parking Lot Improve/Expan.	Not Applicable	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESCUE							
Rescue Off Road Rescue Equipment 1 of 2)	Negligible	-	-	-	-	-	-
Rescue Squad Replacement (2)	Negligible	200,000	200,000	-	-	-	-
		\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
TELECOMMUNICATIONS							
Telecom Deferred Maintenance & Expansion	Positive	100,000	100,000	-	-	-	-
		\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
TOURISM INFRASTRUCTURE							
Government Peak Traverse	Negligible	-	-	-	500,000	-	-
Jim Creek Campground Expansion	Positive	-	-	250,000	-	-	-
Jim Creek Campground Utility Improvements	Positive	-	-	-	250,000	-	-
Lion's Head	Slight	-	-	250,000	-	-	-
Matanuska River Park Playground	Positive	-	-	-	250,000	-	-
Pioneer Peak Parking Lot Expansion	Positive	-	-	-	-	-	-
Settlers Bay Acquisition Paving-Trails-Restroom	Slight	-	-	250,000	-	-	-
Whigmi Road Restroom	Positive	-	-	-	-	-	-
Winter Trail Grooming	Positive	200,000	200,000	200,000	200,000	200,000	200,000
		\$ 200,000	\$ 200,000	\$ 950,000	\$ 1,200,000	\$ 200,000	\$ 200,000

AREAWIDE – 2025 CAPITAL IMPROVEMENT PLAN DETAIL

DOROTHY SWANDA JONES (DSJ) BUILDING EXTERIOR PAINT

Administration - DSJ Building

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This work will include preparing the siding for painting, nailing the siding on the north and east sides of the building, caulking nail holes and replacing caulking around windows and doors, and painting. The building is ready for a repaint. Repainting the facility would make it all the same color. Various repairs have given the building a patchy appearance. Keeping exterior siding and trim painted can protect and seal them from damage caused by weather, moisture, and mold. Keeping it painted will extend the lifespan of the materials.

DOROTHY SWANDA JONES (DSJ) BUILDING ROOF REPLACE.

Administration - DSJ Building

Type	Replacement						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This project includes replacing existing roof shingles with new architectural asphalt shingles. The existing roof has reached its design life, and replacing the roof before it requires expensive repairs and potentially further damage to the building is necessary.

DSJ BUILDING HEAT DISTRIBUTION DUCT CLEANING

Administration - DSJ Building

Type	Reoccurring						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This work includes power VAC (DSJ) Building duct work, cleaning RTUs, fan blades, replacing belts as needed, cleaning out all reheat coils, and checking glycol levels and hydronic systems chemistry. The HVAC system for the DSJ has yet to be cleaned or evaluated since it was installed over ten years ago. Cleaning the HVAC distribution system will improve the overall performance of the HVAC systems and provide some utility cost savings. This work will also impact the health of staff in the facility by removing potential harmful allergens from the ductwork.

DSJ BUILDING WATER INTRUSION REPAIR AT PURCHASING

Administration - DSJ Building

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Admin	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -

This project includes digging out the soil along the outside wall of the Purchasing Division to the bottom of the footers, cleaning the foundation stem wall, and applying adhesion solution, followed by foundation waterproofing. It also includes installing a 4" perforated drain with a sock, grading to direct the collected water at the bottom of the foundation, with a nonperforated pipe, to the nearest parking lot drain. The work would include excavation, sidewalk, curb and gutter replacement, and parking lot asphalt replacement after trenching to make the stormwater connection. A stormwater connection is needed to remove the water from the building without pumping to address an ongoing water problem in the DSJ basement. The Purchasing Department experiences seasonal water intrusion into the basement of the DSJ, where their offices are located.

EMS ZOLL X SERIES CARDIAC MONITOR UPGRADES (16)

Areawide Ambulance Division

Type	Reoccurring						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This project provides Service and upgrades to the remaining cardiac monitor/defibrillators in the MSB-EMS fleet, which have been in continuous use since original purchase. It extends the serviceable lifespan and upgrades the capabilities to the ventilatory assist feature that aids EMS providers in delivering accurate and safe respiratory assistance.

EMS AMBULANCE REMOUNT AND REPLACEMENT (2)

Areawide Ambulance Division

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 400,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ -	\$ -

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 year's request is for two remounts.

EMS NEW COMMAND VEHICLES (2)

Areawide Ambulance Division

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -

EMS, by the nature of our response area and mission, are constantly on the road. Currently, out of 12 support/command vehicles, three are in excess of 120,000 miles. Two have greater than 140,000, and one is over 190,000 miles. We are utilizing these vehicles for emergency response to ill or injured patients and supporting that mission in all areas of the Borough. This project will include purchase of 2 command vehicles and all related equipment as needed for its role, such as radios, lighting, decals, narcotic / Knox unit, moose guards, etc.

EMS PERSONAL PROTECTIVE EQUIPMENT - BODY ARMOR

Areawide Ambulance Division

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -

This project provides PPE-personal protective equipment protective body armor vests issued to MSB EMS Personnel. The vests will be issued as part of an active shooter EMS training program, and will also provide day-to-day ballistic protection from pistol caliber and stab threats.

EMS PROTECTIVE HELMETS

Areawide Ambulance Division

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 37,000	\$ 37,000	\$ -	\$ -	\$ -	\$ -

This project will provide MSB EMS providers replacement for current issue fire style helmets. Approximately 40% of current helmets are past recommended expiration/replacement date, and are firefighter helmets intended for fireground operations and protection and are marginal and not recommended for wear inside the back of an ambulance while in patient contact and/or transporting. Project includes decals and replacement visors/straps.

EMS STRYKER STRETCHERS & STAIR-PRO CHAIRS (20)

Areawide Ambulance Division

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 855,000	\$ 855,000	\$ -	\$ -	\$ -	\$ -

This project provides replacement (based upon trade-in of current devices) of the entire EMS fleet of Stryker Power Pro 2 patient stretchers and Stair Pro wheelchair stretchers. MSB EMS Providers respond and care for patient in remote areas with oftentimes long response and transport times and inadequate help and lifting assistance on scenes. All of the current stretchers will be past the manufacturers service and support date by the end of 2024. Amount is 7 year plan total / warranty. It can be broken into payments = 846,000/1 time, or 282,000/3 payments over three years, or 121,000 for 7 payments over 7 years. This includes all service, parts, labor, travel, extended warranty for an 8 year product lifespan.

EMS ZOLL X SERIES CARDIAC MONITORS (12)

Areawide Ambulance Division

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MSB-EMS Uses Zoll X Series Cardiac Monitor/defibrillators. This project replaces (based upon trade-in of current devices) 12 fleet monitor/defibrillators that have been in continuous use past their warranty and service/support lifespan. The monitors feature like capability to the remainder of the EMS fleet of monitor/defibrillators as well as upgraded capability that offers guided ventilatory feedback to improve ventilations delivered to a patient. This is an important feature that aids the two-person EMS ambulance crew when using assistance from MSB fire agency providers that are lower level EMS providers to safely assist respiratory and emergency patients. (112K of this is a 5 year complete warranty. Includes loaners, replacements, travel, all software and firmware updates.)

PICKUP WITH CREW CAB, 1 TON, 4X4

Borough Fleet Vehicles

Type	Replacement						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -

Replace vehicle #50, a 2008 Chevy K3500 4x4 with 152,000 miles. This will reduce the cost for increasing mechanical failures and body corrosion/rust. Includes all necessary safety and operational equipment and accessories.

PICKUP WITH EXTENDED CAB, UTILITY WORK BOX, 4X4

Borough Fleet Vehicles

Type	Replacement						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -

Replace Vehicle #48, a 2007 F-450, 4x4 with 157,895 miles. This request includes all necessary safety and operational equipment and accessories.

BRETT ICE ARENA ELECTRICAL EVALUATION AND REPAIRS

Community Development

Type	New Project						
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The electrical systems in the facility need to be evaluated and inspected for code compliance. MSB electrician has recently identified issues with power distribution within the facility and has recommended repair/replacement.

ICE ARENA ELECTRONIC DISPLAY/SMART SIGN

Community Development

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -		\$ -	\$ 100,000	\$ -	\$ -

The Assembly approved \$50,000 in FY24 to update the current sign on Bogard Rd and install a new sign on Crusey St. Bids received in FY24 had the lowest acceptable bid at \$150,000.

ICE ARENA ROOF SNOW MITIGATION

Community Development

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

The new roof allows snow shedding with potential impact to the refrigeration system. The weight/momentum would render the system inoperable and cause loss of ice in the building. Construction of a barrier/impediment to slow/stop the snow is needed.

ICE ARENA RUBBER FLOOR REPLACEMENT

Community Development

Type	Replacement						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -		\$ 200,000	\$ -	\$ -	\$ -

After nearly 21 years the flooring is constantly lifting and hard to clean. Mondo flooring, specifically designed for ice arenas, is the industry standard to withstand industry abuse.

ICE ARENA SHOP/STORAGE EXPANSION

Community Development

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -		\$ 300,000	\$ -	\$ -	\$ -

Continuation with the plans approved in FY23 for drawing/engineering for the shop/storage expansion in the back area. Moving forward with the Borough Manager's valuation for construction.

PIONEER PEAK TRAILHEAD

Community Development

Type	New Project						
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -

Pioneer Peak trailhead expansion

SKEETAWK ACCESS ROAD

Community Development

Type	New Project					
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -

In the FY23 budget the borough assembly generously allocated \$300k based upon an estimate in 2022 that was grossly under actual cost. The project was planned to break ground in June of 2023, but due to permitting delays from DNR and DOT, we were unable to begin construction until August 2023. The uncertainty of an assured start date led to construction during the rainy season when all preferred contractors were already booked for the season. As a result, the project experienced a nearly catastrophic landslide. Following this incident, Skeetawk management halted the project pending remediation and project review. Recon engineers presented a new alignment which was shorter, removed from catastrophic construction terrain, and provided a great amount of future parking options. According to conservative estimates from Recon engineers, this alignment will require a budget of \$750k, of which Skeetawk has \$120k remaining after the initial construction attempt and Recon, LLC contract fees. Therefore, we are requesting an additional \$630k in the FY25 MSB budget to complete this project.

WASILLA POOL JOINT REPLACEMENT/REPAIRS

Community Development

Type	New Project					
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Community Development	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -

This is an ongoing issue at the Wasilla Pool. The longer this condition is allowed to continue, the more concrete panels will degrade and require more work. Project to include exterior painting, isolation joint replacement, and concrete repair.

WASILLA POOL SEWER REPAIRS

Community Development

Type	Replacement					
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Community Development	\$ -	\$ -	\$ 470,000	\$ -	\$ -

The pool is experiencing sewer backups in the locker room due to unknown blockages. A project is currently underway to determine the needed repairs and cost estimate.

EM PERMANENT GRUBSTAKE POWER

Emergency Management

Type	New Project					
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -

This project would encompass working with MEA, contractors, permitting and laying of buried and above ground electric lines from the end of the current power grid to the site on Bald Mountain. This project would allow the ability to run primary shore power to our primary DES repeater site known as Grubstake. In 2020-2023 alone the generators have failed 11 times resulting in costly and dangerous emergency helicopter flights to the site for management and mitigation of the issues. This site is the key point for communications in the core area for DES and losing the site is not an option. Allowing for a hardwire connection would greatly diminish the reliance on generators for our communications, strengthen our communications ability, offer increased redundancy in delivery of communications, increase our communications security and harden our capability to deliver services to the Borough citizens. This will allow the ability to transition power from generators and solar power to primary shore power with generator backup. This allows for a more reliable emergency communications infrastructure while also reducing maintenance and site visit costs. This project will also decrease the safety risk involved in the required helicopter flights to the site for maintenance, repair and troubleshooting as well as the cost of these flights on a weekly basis. The safety aspect of this project is as critical as the need for permanent power to this location. Currently if a helicopter flight is needed for any work on the site, either normal or emergency (as in a natural disaster scenario) the weather is a major factor in determining the flight's ability. Any flights to the site must be clear skies, with only light winds and/or light rains allowed in order to fly. Any poor weather conditions limits the ability for our staff to fly to the site, sometimes for days if not weeks, and any poor weather also increases the odds of a catastrophic flight accident occurring. This project is identified in our 5 year road map.

EM STAFF VEHICLE - SUV

Emergency Management

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -

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.

EM UAV PROGRAM

Emergency Management

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This project would allow EM to purchase 5 new UAV's and related equipment to deploy to set locations to increase response coverage within the Mat Su Borough. Currently the UAV's we have are not certified or able to fly in extreme weather, and these new purchases would increase our ability to be mission ready at all times, for all inclement weather. Having more UAV's located throughout the MSB would allow for quicker response to the scene as well as quicker operations being implemented.

EM VEHICLE MAINTENANCE

Emergency Management

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This project will allow for service life extension of several EM vehicles, all of which are over 15 years old. It will allow for the purchase and exchange of outdated pickup bed toppers used to secure, protect and transport various EM project assets on existing vehicles. The current toppers have broken rear glass and are no longer able to be purchased/repared, necessitating purchase of a completely new topper for these vehicles. This project will also allow for rusting bumpers to be repaired, sand blasted and sprayed with rhino lining, as well as a new layer of clear coat to protect the paint on the truck body and application of new DES/EM decals, and LED drive lights installed.

ASSESSMENTS VEHICLES (3)

Finance

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

In the last several years the Assessments office has been sending appraisers out in the field with 2 appraisers per vehicle. Since we were not using the extra vehicles we had O&M pulled them into the pool for borough-wide use. The new Assessor has made the decision that appraisers need to go out in the field by themselves, this will double the amount of properties the appraisers can visit to update and add new construction, which will significantly add to the tax roll. We are also asking for an additional appraiser position in the FY25 budget which would contribute to the need for additional vehicles. We are asking for a total of 3 vehicles at an estimated cost of \$40,000 each.

TOWER INVENTORY AND VALUATION SERVICES

Finance

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Finance	\$ 286,000	\$ 286,000	\$ -	\$ -	\$ -	\$ -

Field Audit each cell/communications site in the Mat-Su Borough and create equipment profile for each location. Profile will include the major components, the cost at installation, and the service life to assist you with application of the Alaska classification groupings. Cell Tower Solutions (CTS) will help train the Borough staff to identify activity at the cell site and how that may impact value of the location. CTS will help to correct address and carrier reporting errors to align the carrier, city, and federal addresses.

BRIDGE & RAILROAD CROSSING MAJOR MAINT & REPAIR

General Government

Type	Reoccurring						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 1,128,510	\$ 1,128,510	\$ -	\$ -	\$ -	\$ -

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 repairs.

ALASKA SCTP

Grant/Pass Throughs

Type	Grant						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -

A grant for building materials for Alask SCTP Non-Profit

CITY OF PALMER PLANNING GRANT

Grant/Pass Throughs

Type	Grant						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -

A planning grant for the City of Palmer.

CITY OF WASILLA PLANNING GRANT

Grant/Pass Throughs

Type	Grant						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

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

COLONY BASEBALL FIELDS

Grant/Pass Throughs

Type	Grant						
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -

Colony baseball field improvement grant. To provide the Colony Knights Baseball Booster Club funding for field improvements.

FIREARM SAFETY TRAINING

Grant/Pass Throughs

Type	Grant						
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -

A grant to provide firearm safety training to residents

GRANT MATCH FOR FISH PASSAGE PROJECTS

Grant/Pass Throughs

Type	Grant						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 250,000	\$ 250,000	\$ 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	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 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.

HATCHER PASS AVALANCHE CENTER - EDUCATION

Grant/Pass Throughs

Type	Grant						
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -

HPAC is dedicated to making improvements and growing our operations to meet the continued trend of increased backcountry usage in Hatcher Pass. We strive to produce the effective and accurate forecasting and outreach in service of our ultimate goal: giving our community the information and skills they need to avoid avalanches. HPAC hopes to secure additional funding to assist with the continuation and expansion of their high school and motorized education program.

HUMAN SERVICES COMMUNITY MATCHING GRANT

Grant/Pass Throughs

Type	Grant						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 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	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 825,000	\$ 825,000	\$ -	\$ -	\$ -	\$ -

Mat-Su Convention & Visitors Bureau funding.

ECOMMERCE

Information Technology

Type	Reoccurring					
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Information Technology	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -

The Borough Assembly has asked for improvements to our existing eCommerce system. We have a number of additional parks and rec products & services that need to still be moved from a legacy eCommerce system. This will provide a great deal of convenience for the citizens of the Borough.

We will be implementing a new Parks and Rec System which will enhance our swim lessons process and checkout as well as our online camp reservations and gym rental process.

We are requesting \$80,000 in FY25 to begin a migration project with Tyler technologies.

IMAGERY & LIDAR

Information Technology

Type	Continuous					
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Information Technology	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

The Borough, both citizens and staff, are dependent on access to current aerial imagery to efficiently support their operations, saving expensive and time-consuming field trips and enabling more sound decision making. 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. 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. Oblique imagery requests have currently been on a request basis from the MSB Assessments staff. The aerial imagery program is currently funded by the e911 fund. 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 several functions. We plan to capture LiDAR in at least the core area in FY25. We are requesting LiDAR-update funding of \$350,00 in FY25 as the fund will have reached the amount needed for a new LiDAR acquisition and LiDAR-update and Oblique Imagery funding of \$250,000 in FY26.

NETWORK INFRASTRUCTURE

Information Technology

Type	Reoccurring					
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Information Technology	\$ 200,000	\$ 200,000	\$ 237,000	\$ 249,000	\$ 200,000

ONLINE WEB PRESENCE

Information Technology

Type	New Project					
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Information Technology	\$ -	\$ -	\$ 80,000	\$ -	\$ -

The Borough Website has been running on the same system since 2006. It was 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). A new Web Content Management System was purchased in late FY24. In FY25 we will continue to migrate to a commercially supported product, a federated search provider and an API first architecture to enable sharing of Borough data across sites and platforms.

To keep the momentum of service/solution delivery to our Borough staff and public, we are requesting \$100,000 in FY25 and \$80,000 in FY26. This project fund will be used for staff augmentation for project management, business analysis and technical services with local prequalified vendors and will allow for the use of a project employee and/or consulting services for its completion.

WORKSTATION LIFE CYCLE REPLACEMENTS

Information Technology

Type	Reoccurring						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Information Technology	\$ 175,000	\$ 175,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

The IT Department uses a 4/5-year refresh for Laptops and Desktop workstations. This means that 20-25% of our entire workstation infrastructure is replaced annually. Typically, this amounts to around 125-150 workstations replaced every year. This year the refresh involves approximately 180 devices as we refresh the last large amount of post cyber incident workstations. IT has seen significant degradation of performance and failure for workstations that enter their fourth and fifth years of service.

Department staff coordinate with users and IT for the type of workstation required by position. 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 FY24, the total workstation replacement cost was \$154,746 and an additional \$48,365 for early replacements covering both area-wide and non-area-wide.

The exact number of workstations varies yearly, making the total amount of funding needed vary too. Placing Workstation Replacements in the CIP allows us to request the same amount each year, evening out the requests, with the except of the FY25 request.

In FY25 we are requesting \$175,000 for Workstation Life Cycle Replacements.

BIG LAKE ELEMENTARY ELEVATOR REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -

Similar to work already being done at Snowshoe as well as planned and for BTE. Scope includes a full elevator renovation to include all new components including cab, electrical, and hydraulic system. Project will use existing pit and shaft as elevator is sized per ADA. New elevator can be housed within existing shaft so major structural renovations are not needed like PHS and PJMS.

COLONY MIDDLE SCHOOL BOILER PUMPS AND CONTROLS

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -

Boilers replaced in 2017 and 2019 still need new pumps, and boiler control to complete. Work would include all new system pumps, final boiler controls, limited piping, and valves.

COTTONWOOD CREEK ELEMENTARY BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Replace both boiler and complete boiler controls. Scope will be the same as Big Lake that was completed internally in 2022.

FINGER LAKE SCHOOL FULL BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Replacement of both boilers, will also need some stack work as well as re-piping and some controls. Boilers are some of the oldest in the district and are over 40 years old.

MSBSD ADMINISTRATION BUILDING BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Replace original Admin Building Boiler. Boiler #2 was installed in early 2000's with Renovation. Will need a lot of piping as well as pumps and some abatement.

NUTRITION SERVICES STEAM BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Full Replacement. Existing steam boiler needs to be changed and sized smaller. Currently it is too large for their application and is being corroded and in need of constraint maintenance.

PALMER HIGH SCHOOL BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ 520,000	\$ 520,000	\$ -	\$ -	\$ -	\$ -

Replace Boiler #1 includes some repiping, controls, and several new system pumps. This project is already in progress and scheduled for completion late February 2024. New boiler was 20 week lead time and the school was and still is only running on one working boiler. This project was an emergency.

PALMER HIGH SCHOOL ELEVATOR REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ 425,000	\$ 425,000	\$ -	\$ -	\$ -	\$ -

New elevator and ADA Upgrades to include all new elevator as well as exterior building enclosed shaft includes all new electrical and renovation of the existing elevator. Existing elevator will be used for freight only and the new elevator for ADA. Existing elevator and components well past usable life.

PALMER JUNIOR MIDDLE SCHOOL ELEVATOR REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -

New elevator and shaft renovations to enlarge existing elevator location to meet ADA. New elevator will include all new electrical. Existing elevator shaft will need major renovation and structural work to house new ADA sized elevator. Existing elevator is the oldest in the district.

SNOWSHOE ELEMENTARY SCHOOL BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Replace both boiler and complete boiler controls. Scope will be the same as Big Lake that was completed internally in 2022. These are our oldest boilers in the district and are now 46 years old. Expected life span is 30 years.

SUTTON ELEMENTARY BOILER AND HOT WATER REPAIRS

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Complete boiler and hot water repairs noted by Superior as well as new pumps. Repairs would include piping work, limited boiler controls, new hot water heaters, and system pumps.

WASILLA HIGH SCHOOL BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -

Replace boiler #3 which has multiple broken and leaking sections. Replace with new low mass boiler. Boiler is already purchased and is on site in the mech room. Will still need engineering and re-piping. VFD drives replaced 2022 but still need all new pumps. In addition to the pumps there is still some DDC Control work needed which is included in this scope.

WASILLA MIDDLE SCHOOL BOILER REPLACEMENT

MSB School District

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	MSB School District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Replace both Boilers plus some control work and new pumps. VFD's updated in 2020-2021, work would also include some control upgrades and new hot water heaters.

JAY NOLFI PARK LIGHT

Parks & Outdoor Recreation Improvements

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -

Installation of a light at Jay Nolfi Park

KUBOTA AND ACCESSORIES

Parks & Outdoor Recreation Improvements

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 54,000	\$ 54,000	\$ -	\$ -	\$ -	\$ -

Replacing 1984 Excel Huster groomer that no longer has parts available with a Kubota SxS, as well as accessories and a trailer that meets non-CDL compliance to transport equipment and materials.

MATANUSKA RIVER PARK STORAGE YARD FENCE

Parks & Outdoor Recreation Improvements

Type	Replacement						
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -

The fence that surrounds the storage yard needs to be upgraded to a much taller and more secured area with a new gate to add security and keep the public safe from entering the storage yard premises.

MID-RANGE UTILITY TRACTOR

Parks & Outdoor Recreation Improvements

Type	Replacement						
Category	Parks & Recreation	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -

Replacement for an older model that is under powered for the demands of the Parks Division, providing an additional 20 horsepower plus enclosed cab for safer operation during inclement weather.

SUTTON LIBRARY PLAYGROUND PATHWAY

Parks & Outdoor Recreation Improvements

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The pathway will provide a safe route from the Library to the Alpine Historic Park Playground.

FWC POLICIES, PROJECTS, AND RESEARCH

Planning

Type	New Project						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Planning & Land Use	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -

The FWC is extremely active in their representation of the MSB at the State and Federal level. This account will cover expenses to include, but is not limited to travel, outreach, Federal and State management meetings for both fish and game (BOF & BOG).

FIREWEED BUILDING ELEVATOR ADDITION

Public Works

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

A three-story elevator addition to the Fireweed building will fulfill ADA access requirements for a public facility office building. The complete scope of work is provided in the 2016 Fireweed Building Maintenance and Master Plan Report by Wolf Architecture. The three-story Fireweed Building is a public facility, and the Americans with Disabilities Act (ADA) requires public office buildings to provide access for people with disabilities.

FRONT END LOADER WITH ATTACHMENTS AW 70% SPLIT

Public Works - Operations & Maintenance

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SPLIT FUNDING BETWEEN 30% RSA 265.000 and 70% Areawide. This equipment is very important for removing snow at MSB buildings, removing wind drifts, opening parking lots, and creating snow storage areas throughout the MSB. It will reduce our response time and eliminate contractor cost of snow removal at MSB facilities and areas throughout the Borough. In addition, it will reduce our contractor cost by allowing us to perform maintenance projects in-house. This includes all necessary safety and operational equipment and accessories.

WARM STORAGE BUILDING

Public Works - Operations & Maintenance

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SPLIT FUNDING BETWEEN 60% RSA 265.000 and 40% Areawide. This project will construct a 2,400 sf, 40'X60' metal building. It will be used to store & protect valuable equipment, reducing the costs & frequency of maintenance and prolonging the life of the equipment. This will increase efficiency by spending less time shifting equipment in mechanic shop. Includes all necessary safety and operational equipment and accessories.

BASELINE STREAM DATA COLLECTION

Public Works - Pre-Design & Engineering

Type	New Project						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000

Project would carry out annual studies of drainages throughout the borough to gather information on channel width, depth, flow, water quality, obstructions, and other pertinent data that is needed for management. Project would include drainage field investigation and mapping, preliminary hydrological analysis, concept design, and estimates for storm drain improvements and a drainage report. Over the last several years the Public Works Department has seen a significant uptick in public and agency requests to investigate and provide solutions to flooding, high water table, water erosion, ice jams, and water issues affecting borough infrastructure and private property. The borough, state, and federal governments have extremely limited data on drainages within the borough. The increasing population in the borough has also triggered MS4 discussions which indicate a need for the borough to develop projects and programs which address storm water flow, control, and quality. The funding of this project would begin collecting drainage data and forming a database that can be used to address these needs.

PERMANENT AUTOMATIC TRAFFIC RECORDERS

Public Works - Pre-Design & Engineering

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

Project would install two in-pavement traffic data recording loops each year that would connect to data collectors. Work would include placing the loops and conduit containing the wiring in the pavement and installing a data collector box near the road shoulder. Additional permanent in-pavement counters are needed to broaden the borough's data base on arterial, collector and residential roads and track traffic volume and type (vehicle classification) changes. The permanent count sites will increase safety by eliminating the need to be in traffic while placing numatic tubes across the lanes. It will also increase staff time efficiency by significantly reducing the amount of time required to set up and take down the count site (will only need to place the counter and retrieve it). The data collected is used by the borough and state to determine when roads need to be upgraded, what classification of vehicles are using the road, and by investors/developers to determine if there are locations within the borough that would warrant new commercial business development.

FIREWEED BUILDING NORTH PARKING LOT LOOP

Public Works - Project Management

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This project will rebuild the loop driveway for the Fireweed building. This project will require a Public Use Easement (PUE) for the driveway that is currently used by MSB but on the adjacent Church's lot. The project will consist of asphalt removal, dig-outs, lifting the driveway by approximately six inches, and paving the driveway/parking lot. This project will also update all the concrete ramps within the project limits to current ADA standards. The current condition of the driveway is poor, and the driveway is in a low spot; therefore, it does not drain properly. This project would address the poor drainage and improve the sidewalks/ curb ramps for current ADA standards.

FIREWEED BUILDING SOUTH PARKING LOT IMPROVE/EXPAN.

Public Works - Project Management

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This project will rebuild the south parking lot for the Fireweed building. This parking lot expansion is described in the 2016 Fireweed Building Masterplan report. The project will expand the south parking lot to the east and fence in the new lot to secure MSB vehicles and equipment. The project will include asphalt removal, dig-outs, fencing, curb ramps, and paving. The project will also update concrete ramps within the project limits to current ADA standards. The parking lot is in poor condition and should be repaired. This project would address the poor drainage and improve the sidewalks / curb ramps for current ADA standards. It will also provide Public Works with a more secure parking area. In 2023, Public Works experienced theft and vandalism on their vehicles. This project would repave the existing south lot and expand the vehicle parking for work vehicles in a secure lot with a fence.

RESCUE OFF ROAD RESCUE EQUIPMENT 1 OF 2)

Rescue

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 (ATV's), snow machines, side by sides, argo's (or similar), trailers, loose equipment, PPE 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 (1 OF 2)

Rescue

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 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 one of the dedicated heavy rescue vehicles. Future projects will replace additional heavy and light duty rescues based on prioritization.

RESCUE SQUAD REPLACEMENT (2)

Rescue

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -

This project will replace two old and operationally ineffective vintage vehicles used for rescue in our outlying areas of Talkeetna and Caswell. This will purchase two rescue squad vehicles currently owned by Central Mat-Su at a significant savings. These apparatus have the equipment and storage capacity to function as a rescue response vehicle along our rural stretches of highway greatly increasing capabilities and providing fire protection for motor vehicle accidents outside FSA's.

NONAREAWIDE - 2025 CAPITAL IMPROVEMENT PLAN SUMMARY

				Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request	Department Request	Department Request
ANIMAL CARE & REGULATION							
Cremator Refurbishment	Positive	61,000	61,000	65,000	-	-	-
Facility Grounds Improvements (Back 40)	Positive	-	-	450,000	-	-	-
Front Reception Area Renovation	Positive	-	-	-	-	-	-
Main Dog Hall Kennel Replacements	Positive	-	-	-	-	-	-
Shelter Long-Term Deferred Repair & Maintenance	Not Applicable	100,000	100,000	100,000	75,000	-	-
		\$ 161,000	\$ 161,000	\$ 615,000	\$ 75,000	\$ -	\$ -
COMMUNITY DEVELOPMENT							
Libraries Deferred Repair & Maintenance	Not Applicable	200,000	200,000	300,000	250,000	-	-
		\$ 200,000	\$ 200,000	\$ 300,000	\$ 250,000	\$ -	\$ -
GRANT/PASS THROUGHS							
Mat-Su Small Business Development Grant	Not Applicable	40,000	40,000	-	-	-	-
		\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -

NONAREAWIDE – 2025 CAPITAL IMPROVEMENT PLAN DETAIL

CREMATOR REFURBISHMENT

Animal Care & Regulation

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Animal Care & Regulation	\$ 61,000	\$ 61,000	\$ 65,000	\$ -	\$ -	\$ -

This project will provide for a complete overhaul and refurbishment of the AC&R cremator. The cremator was purchased new and installed in 2002. It has been sporadically maintained since then and is in need of a full cleaning and preventive maintenance, including a new floor and mechanical upgrades. This is a high-use item that is essential to shelter operations and community health. A new cremator would cost at least \$150,000.

FACILITY GROUNDS IMPROVEMENTS (BACK 40)

Animal Care & Regulation

Type	Continuous						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Animal Care & Regulation	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -

This is another of our phased approach improvement projects. The initial phase of the project is designed and will start in FY24. That phase will focus on the outside kennels behind the main dog hall. This phase will cover the rest of the improvements, including filling and grading the rear of the property, establishing livestock and sled dog containment areas in that area, new gates and fencing, and making the best use of the existing property and structures. This will give us increased holding capacity for emergency and disaster situations and large animal seizure cases.

FRONT RECEPTION AREA RENOVATION

Animal Care & Regulation

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Animal Care & Regulation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is another phased improvement project that began in FY24. This project was designed to address staff safety concerns regarding the front reception counter area. This renovation will provide staff with a more secure work environment and improved egress. It will also allow for more efficient workflow with our customer service transactions.

MAIN DOG HALL KENNEL REPLACEMENTS

Animal Care & Regulation

Type	Replacement						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Animal Care & Regulation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is the second phase of the main dog hall renovation project. The first phase in FY24 is focused on upgrading the walls, finishes and mechanical systems. The existing kennels are to be initially removed and re-used and replaced with this project in FY25. This phased project will mitigate the existing mold issues, significantly improve the HVAC, plumbing and electrical systems and provide a safer and healthier environment for our dog population.

SHELTER LONG-TERM DEFERRED REPAIR & MAINTENANCE

Animal Care & Regulation

Type	Reoccurring						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Animal Care & Regulation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ -	\$ -

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.

LIBRARIES DEFERRED REPAIR & MAINTENANCE

Community Development

Type	Reoccurring						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 200,000	\$ 200,000	\$ 300,000	\$ 250,000	\$ -	\$ -

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.

MAT-SU SMALL BUSINESS DEVELOPMENT GRANT

Grant/Pass Throughs

Type	Grant Match						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	General Government	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -

The Matsu SBDC requests funding for a full-time business advisor to assist Mat-Su small businesses and business development. The one center staff member has a caseload of 200 active clients, with this number growing daily. The Mat-Su Center registers approximately two small business owners per day. A full-time business advisor would allow monthly site visits to include days spent at a community center or library providing workshops and face-to-face meetings in Talkeetna, Willow, Big Lake, Houston, Sutton, and the Chickaloon areas. Funding would also support additional services, workshops, and assistance to small business owners coming into the Mat-Su office in Wasilla. The Mat-Su SBDC center is funded in collaboration with the State of Alaska and the Alaska SBDC and this funding will be matched with State SBDC funding. The Mat-Su SBDC is also seeking partnerships with the cities and other non-profits.

SERVICE AREA - 2025 CAPITAL IMPROVEMENT PLAN SUMMARY

	Impact	Manager Proposed	Assembly Approved	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
				2026	2027	2028	2029
				Department Request	Department Request	Department Request	Department Request
BUTTE FIRE SERVICE AREA							
Apparatus Replacement	Positive	1,000,000	1,000,000	-	-	-	-
Butte Command Vehicle Replacement	Negligible	100,000	100,000	-	-	-	-
Butte Maud Station / Fill Site Build (Phase II)	Slight	-	-	-	1,000,000	-	-
Butte Maud Station / Fill Site Build Phase I	Slight	-	-	1,000,000	-	-	-
Butte Mobile Radio and Communications Equipment	Positive	-	-	90,000	-	-	-
		\$ 1,100,000	\$ 1,100,000	\$ 1,090,000	\$ 1,000,000	\$ -	\$ -
CASWELL FIRE SERVICE AREA							
Caswell Command Vehicle 13-1 Replacement	Positive	25,500	25,500	-	-	-	-
Caswell Tender 13-1 Replacement	Negligible	-	-	-	750,000	-	-
		\$ 25,500	\$ 25,500	\$ -	\$ 750,000	\$ -	\$ -
CENTRAL MAT-SU FIRE SERVICE AREA							
Central Command and Support Vehicle Replacement	Negligible	-	-	175,000	-	-	-
Central Fire & Injury Prevention Education Trailer	Negligible	375,000	375,000	-	-	-	-
Central Fire Apparatus Replacement	Negligible	-	-	-	2,500,000	-	-
Central KGB/Point Mack Fill Site Construction	Slight	-	-	-	1,200,000	-	-
Central Multi-Purpose Tractor	Negligible	-	-	200,000	-	-	-
Central Personal Protective Equipment Replacement	Positive	-	-	-	200,000	-	-
Central Station 5-2 & 6-5	Negligible	3,000,000	3,000,000	-	-	-	-
Central Station Maintenance	Positive	-	-	150,000	-	-	-
Central Training Complex - Technical Rescue Area	Positive	700,000	700,000	-	-	-	-
Central Turn-Out Gear Replacement	Not Applicable	150,000	150,000	-	-	-	-
Central Type 3 Wildland Engine	Positive	-	-	500,000	-	-	-
		\$ 4,225,000	\$ 4,225,000	\$ 1,025,000	\$ 3,900,000	\$ -	\$ -
GREATER PALMER FIRE SERVICE AREA							
Palmer Fire Hose and Appliances	Not Applicable	-	-	100,000	-	-	-
Palmer Station 3-3 Water Line Replacement	Positive	325,000	325,000	-	-	-	-
		\$ 325,000	\$ 325,000	\$ 100,000	\$ -	\$ -	\$ -

	Impact	Manager Proposed	Assembly Approved	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
				Department Request	Department Request	Department Request	Department Request
PUBLIC WORKS - OPERATIONS & MAINTENANCE							
Front End Loader with Attachments							
RSA 30% Split	Negligible	-	-	-	-	-	-
Vac Truck	Negligible	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS - PRE-DESIGN & ENGINEERING							
Advanced Road Right-of-Way Acquisition	Not Applicable	-	-	150,000	150,000	150,000	150,000
Flashing Yellow School Speed Zone - Nelson Road	Not Applicable	-	-	190,000	-	-	-
		\$ -	\$ -	\$ 340,000	\$ 150,000	\$ 150,000	\$ 150,000
ROAD SERVICE AREA							
Road Service Areas	Not Applicable	4,259,110	4,259,110	-	-	-	-
		\$ 4,259,110	\$ 4,259,110	\$ -	\$ -	\$ -	\$ -
ROAD SERVICE AREA EQUIPMENT/VEHICLES							
Thaw Truck	Negligible	400,000	400,000	-	-	-	-
		\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
SUTTON FIRE SERVICE AREA							
Sutton Chip Seal & Update Parking Lot	Not Applicable	-	-	-	65,000	-	-
Sutton Command Vehicle Purchase	Negligible	-	-	85,000	-	-	-
Sutton Grounds Maintenance and Improvement	Not Applicable	35,000	35,000	-	-	-	-
		\$ 35,000	\$ 35,000	\$ 85,000	\$ 65,000	\$ -	\$ -
TALKEETNA FIRE SERVICE AREA							
Talkeetna Stn 11-2 Addition/Building Assessment	Slight	-	-	-	75,000	-	-
Talkeetna Tender Replacement	Not Applicable	-	-	800,000	-	-	-
		\$ -	\$ -	\$ 800,000	\$ 75,000	\$ -	\$ -
TALKEETNA SEWER & WATER							
HD Brush Cutter - Bobcat Skid Steer Attachment	Negligible	16,000	16,000	-	-	-	-
		\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -

	Impact	Manager Proposed	Assembly Approved	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
				Department Request	Department Request	Department Request	Department Request
WEST LAKES FIRE SERVICE AREA							
West Lakes (71) Pumper Tender	Negligible	-		-	1,500,000	-	-
West Lakes Bldg Maintenance/Improvements	Negligible	80,000	80,000	-	-	-	-
West Lakes Brush Truck 81 Replacement	Negligible	-		-	80,000	-	-
West Lakes Command Vehicles ⁽²⁾	Negligible	160,000	160,000	-	-	-	-
	Not						
West Lakes Firefighting Foam	Applicable	-		30,000	-	-	-
West Lakes New Water Supply Utilities	Negligible	100,000	100,000	-	-	-	-
West Lakes Personal Protective Equipment	Negligible	-		120,000	-	-	-
West Lakes Rescue Engine	Negligible	1,500,000	1,500,000	-	-	-	-
West Lakes Thermal Imager Camera Replacement	Not Applicable	-		50,000	-	-	-
West Lakes Upgrade Water Supply Capacity	Positive	-		125,000	-	-	-
		\$					
		1,840,000	\$ 1,840,000	\$ 325,000	\$ 1,580,000	\$ -	\$ -
WILLOW FIRE SERVICE AREA							
Willow Command Vehicle 13-1 Replacement	Positive	60,000	60,000	-	-	-	-
Willow Digital Handheld Radios	Negligible	40,000	40,000	-	-	-	-
Willow Stn 12-5 Support/Training Area	Slight	85,500	85,500	-	-	-	-
Willow Tender 12-2 Replacement	Negligible	-		750,000	-	-	-
Willow Training Facility	Slight	-		-	190,000	-	-
		\$ 185,500	\$ 185,500	\$ 750,000	\$ 190,000	\$ -	\$ -

SERVICE AREA – 2025 CAPITAL IMPROVEMENT PLAN DETAIL

APPARATUS REPLACEMENT

Butte Fire Service Area

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -

This project will be replacing two apparatus for one, An engine and a tender that is at 30 years old or older. These apparatus require continuous maintenance in which most parts are obsolete and need to be custom built and fabricated. This new apparatus will assist in reduced maintenance cost and help maintain current ISO rating. The new apparatus will be a 2000 gallon pumper Tender on a crew cab chassis, with a 1500 GPM fire pump.

BUTTE COMMAND VEHICLE REPLACEMENT

Butte Fire Service Area

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

This Command Vehicle will be replacing a command vehicle that has been out of service since 2020. As the department has grown and members have been promoted into supervisory positions, the additional command vehicle is now needed to maintain the departments daily and emergency operations. This vehicle would be an SUV and specified with required equipment to meet the needs of commanding officers at emergency and non-emergency incidents.

BUTTE MAUD STATION / FILL SITE BUILD (PHASE II)

Butte Fire Service Area

Type	Reoccurring						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 1,000,000	\$ -	\$ -

This project is phase II of the new fillsite / warm storage building. This project would cover the cost of a warm storage building/fill site to be built and would be able to house a minimum of one engine and have a minimum of a thirty thousand gallon water storage tank and pump. This facility would be placed in an area where large residential developments are being constructed and population has increased. Having this in place would allow for quicker response times for emergency calls to the area and assist in ISO ratings.

BUTTE MAUD STATION / FILL SITE BUILD PHASE I

Butte Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 1,000,000	\$ -	\$ -	\$ -

This project forward funds the initial phase of a new water fill site and warm storage station for the Butte FSA off Maud Rd where there has been significant growth and development. This will support operations and aid with the ISO rating for this area of the district. Funding is being split over several years to begin work and fund the project in full within existing revenues. The project will cover the engineering and design, land clearing, site preparation including running utilities to the site and potentially the underground water storage tank, pump, plumbing and components needed to make it functional. Phase II will provide the remainder of the funds needed to accomplish these goals and fund the warm storage building portion of the project.

BUTTE MOBILE RADIO AND COMMUNICATIONS EQUIPMENT

Butte Fire Service Area

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 90,000	\$ -	\$ -	\$ -

This project will be replacing all older mobile radios that no longer meet State TDMA requirements. This project will also cover the cost of portable radio chargers to mounted in the apparatus for the departments portable radios and additional portable radios as needed. This will allow reduction in cost of maintaining large quantities of portable radios for individual issue to responders as well maintain a highest level of accountability of departments equipment.

CASWELL COMMAND VEHICLE 13-1 REPLACEMENT

Caswell Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 25,500	\$ 25,500	\$ -	\$ -	\$ -	\$ -

CV13-1 is a 2015 explorer with 182,000 miles, by the time of replacement it will have over 220,000 miles based on current use. This year it has had the front end rebuilt, and steering box replaced. CV 13-1 is jointly funded by Willow and caswell FSA at a 70%/30% based on run volume. After its replacement it will move to reserve status replacing CV12-6 a 2003 Expedition that will be surplusd.

CASWELL TENDER 13-1 REPLACEMENT

Caswell Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 750,000	\$ -	\$ -

Tender 13-1 is a 1985 Ford Grumman purchased through a State grant. This tender is 39 years old this year. Due to the age, it does not meet all the requirements of NFPA 1901 or the safty protections for the firefighters that a newrer apparatus provides. Parts to repair are hard to get. Would replace with new or gently used 2015 or newer Pumper Tender.

CENTRAL COMMAND AND SUPPORT VEHICLE REPLACEMENT

Central Mat-Su Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 175,000	\$ -	\$ -	\$ -

Replace old command and support vehicles and equip them.

CENTRAL FIRE & INJURY PREVENTION EDUCATION TRAILER

Central Mat-Su Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ -	\$ -

This project will provide a costum made Fire and Injury Prevention Education trailer and all assoiated equipment and supplies to allow out Fire Prevention Staff to conduct fire and injury prevention education through out our area. Currently staff use cumbersome home made props that have to be transported to each event. The trailer will allow staff to coduct better and more efficient training to more of our population. Built in props will include a kitchen area to teach safe cooking practices anf fire safty, a bedroom area with simulated smoke to allow children to practice safe exits from the home drills including from a window, various props to teach home fire and injury prevention drills to include slip, trip, fall hazards, home heating hazards and electrical hazards. Fire extinguisher training pops will also be included as well and an area to conduct small class settings while inside the trailer. There will laos be an area for practicing how to dial 911 and talk to the dispatcher.

CENTRAL FIRE APPARATUS REPLACEMENT

Central Mat-Su Fire Service Area

Type	Replacement						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -			\$ 2,500,000	\$ -	\$ -

This project supports our apparatus replacement plan.

CENTRAL KGB/POINT MACK FILL SITE CONSTRUCTION

Central Mat-Su Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 1,200,000	\$ -	\$ -

Build the warm storage/fill site building to cover the KGB/Point Mack area. Project includes a 35,000 gallon storage tank, 500 GPM fill pump, and building identical to Station 5-3 (Shaw Fill Site).

CENTRAL MULTI-PURPOSE TRACTOR

Central Mat-Su Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 200,000	\$ -	\$ -	\$ -

This project will purchase a commercial grade tractor and attachments (grass and brusher cutters, front end bucket, snow blower, rear end backhoe etc.) so the department can conduct its own property maintenance, grass/brush cutting, and snow removal. This will include clearing of the fence lines on all our properties and along the roads and training pads of our training campus. The tractor will also be used to support training by digging trenches, moving debris piles and clean up.

CENTRAL PERSONAL PROTECTIVE EQUIPMENT REPLACEMENT

Central Mat-Su Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 200,000	\$ -	\$ -

Continue PPE replacement plan.

CENTRAL STATION 5-2 & 6-5

Central Mat-Su Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -

The current Station 5-2 is old and in a poor location with a new round-about being installed in very close proximity to the station. This project will forward fund the construction of a new combined fire station to replace station 5-2 and 6-5.

CENTRAL STATION MAINTENANCE

Central Mat-Su Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 150,000	\$ -	\$ -	\$ -

Project to continue routine and deferred maintenance at our 9 stations to include interior/exterior paint, landscaping, fence installation and repair, parking lot sealing coating, striping and repairs, and replacement of fixture, furniture and equipment.

CENTRAL TRAINING COMPLEX - TECHNICAL RESCUE AREA

Central Mat-Su Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -

This project continues the build out process for our training campus master plan. It will include infrastructure, roads, and training props for technical rescue which will include trench, confined space and building collapse rescue props and areas. We currently do not have the capability to conduct this training locally. We will also continue to build out/finish other areas of the campus.

CENTRAL TURN-OUT GEAR REPLACEMENT

Central Mat-Su Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -

Replacement of old out of date and /or damaged turn out gear (coat/pants), helmets, boots, gloves, hoods, USAR gear (pants/coats). This project supports our replacment plan for our personal protective equipment which included each member having two complete sets of gear.

CENTRAL TYPE 3 WILDLAND ENGINE

Central Mat-Su Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -

This apparatus will replace two smaller wildland trucks being sold to DES.

PALMER FIRE HOSE AND APPLIANCES

Greater Palmer Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Need to replace hose and appliances that have went out of service on scene and testing over the years.

PALMER STATION 3-3 WATER LINE REPLACEMENT

Greater Palmer Fire Service Area

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ -	\$ -

This winter Fire Station 3-3 suffered a catastrophic failure of the water line necessitating emergency repairs. While attempting to make the needed repairs the damage to the 40 year old water supply system was found excessive and the system is in need of total replacement. The current repairs were placed on hold due to the rising cost of the temporary fix and water will be used intermittantly as needed at the station through the winter. This project will fund the following repairs and replacement of the water system as soon as possible in the spring of 2024. The project is for full replacment and repairs of the current domestic water system to ensure functioning safe and sufficient water supply to the facility and is to include any Engineering, design and preperation for the replacement of the current failed water line, all well power and control lines, and replacment of the well pump and associated components as needed. This project also includes civil planning and work to create drive access to the well head for the repairs and to fix current drainage issues and grading behind the facility.

FRONT END LOADER WITH ATTACHMENTS RSA 30% SPLIT

Public Works - Operations & Maintenance

Type New Project

Category Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SPLIT FUNDING BETWEEN 30% RSA 265,000 and 70% Areawide. This equipment is very important for removing snow at MSB buildings, removing wind drifts, opening parking lots, and creating snow storage areas throughout the MSB. It will reduce our response time and eliminate contractor cost of snow removal at MSB facilities and areas throughout the Borough. In addition, it will reduce our contractor cost by allowing us to perform maintenance projects in-house. This includes all necessary safety and operational equipment and accessories.

VAC TRUCK

Public Works - Operations & Maintenance

Type New Project						
Category Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This project will reduce costs by maintaining MSB's 100+ storm and sewer drains, catch basins, culverts, utility locates, and sign installation all of which increase yearly. The result will include increased capabilities & efficiencies borough wide during regular and emergency maintenance events. This will enable us to be capable of assuming maintenance of expected additions of various types and countless numbers of storm water management drainages when MS4 becomes active reducing contractor cost. Includes all necessary safety and operational equipment and accessories.

ADVANCED ROAD RIGHT-OF-WAY ACQUISITION

Public Works - Pre-Design & Engineering

Type Reoccurring						
Category Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Public Works	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

This funding covers requests for ROW actions and documents from the Borough Assembly, Borough Manager, State and Local Agencies. The multi-year funding will be used to purchase required right-of-way for projects approved by the voters, in addition to title research, appraisals, acquisition services, platting and recording documents. The approval of this request could significantly reduce the cost of parcels needed for road and highway ROW by allowing for purchases before the parcels become developed or further improved thereby saving MSB tax-payers thousands of dollars. Project funding is often not available for these advanced purchases. Funding obtained previously in FY 21 is planned to be depleted by June 2024. The requested funding amounts are important in that most acquisitions are over \$100K for collector level roads, some of which require ROW acquisition from higher value commercial properties.

FLASHING YELLOW SCHOOL SPEED ZONE - NELSON ROAD

Public Works - Pre-Design & Engineering

Type New Project						
Category Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Public Works	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -

Project would provide a safety zone of reduced traffic speed on Nelson Road delineated by signage, pavement markings, and flashing yellow beacons. No additional ROW needed. Power for the yellow beacons is available from the school property at one end of the segment and the homeowners' association at the other end. Project would increase safety for pedestrians walking on the pathway adjacent to the road and for pedestrians needing to cross the road from residential homes to the Machentanz Elementary School. This project has been identified through the Safe Routes to Schools Program.

ROAD SERVICE AREAS

Road Service Area

Type Reoccurring						
Category Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Public Works	\$ 4,259,110	\$ 4,259,110	\$ -	\$ -	\$ -	\$ -

RSA capital contributions

THAW TRUCK

Road Service Area Equipment/Vehicles

Type	Replacement						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -

This will replace two of three existing thaw trucks that are at the end of their life cycle. They are used to open culverts for thawing and reduce blockages that cause icing of roadways. We request a 4x4, not the two 2x4.

SUTTON CHIP SEAL & UPDATE PARKING LOT

Sutton Fire Service Area

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 65,000	\$ -	\$ -

This project will remove a section of the yard in front of station 1-1 and add a drivable surface to allow for tender access to fill the site from the west side of the parking lot. This will also aid in snow removal in front of the building and address eroded drainage in front of the annex building by building a water diversion system.

SUTTON COMMAND VEHICLE PURCHASE

Sutton Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 85,000	\$ -	\$ -	\$ -

This project will add a command vehicle that can be utilized for both fire and rescue. The current vehicle is a 1999 f-350 with a V-12 and high mileage. The vehicle is not fuel efficient or reliable for long-distance response. The vehicle handles poorly due to its dual role as a plow vehicle for the department. There is a potential cost share between areawide funds as it will serve for rescue as well as fire.

SUTTON GROUNDS MAINTENANCE AND IMPROVEMENT

Sutton Fire Service Area

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -

This project will support grounds work such as removing problem trees and clearing around the annex and power lines reducing the risk of fire and damage during wind events. This will also support other facility general maintenance and upgrades to include but not limited to interior or exterior painting, replacing carpeting, ceiling tiles, lighting, and sealing or painting the bay floor.

TALKEETNA STN 11-2 ADDITION/BUILDING ASSESSMENT

Talkeetna Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 75,000	\$ -	\$ -

Current Station 11-1 only has classroom and apatus bay and a bathroom. Addition of office space, sleeping quarters, and storage and would result in having responders more certralized to respond to calls and provide more efficient use of the building.

TALKEETNA TENDER REPLACEMENT

Talkeetna Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 800,000	\$ -	\$ -	\$ -

Current tender is from 1984 and while still in operation is becoming hard to find replacement parts when it breaks down. New tender would also provide better safety for operators and increased capacity leading to more efficient operations.

HD BRUSH CUTTER - BOBCAT SKID STEER ATTACHMENT

Talkeetna Sewer & Water

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -

This will enable us to cut brush around the Talkeetna wastewater lagoons and facilities. It will increase our efficiency and reduce our labor cost by eliminating manual brush removal performed by string trimmers and walk behind brushers. This includes all necessary safety and operational accessories.

WEST LAKES (71) PUMPER TENDER

West Lakes Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 1,500,000	\$ -	\$ -

Purchase new apparatus and related equipment to ready the unity. This project will provide for the purchase of a 2000-gallon, 1500 gpm pumper , apparatus and 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 rescue emergency response.

WEST LAKES BLDG MAINTENANCE/IMPROVEMENTS

West Lakes Fire Service Area

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -

Removal of dead spurce trees at all stations. Heavy bbrush cotting where there is overgrown alder and heavy weeds between buildings. Repair fencing at all stations, Repair/replace grounds maintenance equipment including bush trimmers, lawn mowers, hoses, and sprinklers. Station 81 flooring replaced in training room and bay office. Interior pint, exterior wood repair and paint.

WEST LAKES BRUSH TRUCK 81 REPLACEMENT

West Lakes Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 80,000	\$ -	\$ -

To include summer slide in pump unit and winter sander.

WEST LAKES COMMAND VEHICLES (2)

West Lakes Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -

Purchase two pick-up command vehicles. One vehicle is for new employee (AC Gibbs) who is currently using a Central command vehicle. The second one would replace CV 72 which is a 2007 expedition with already over 150,000 miles. Older vehicles are aging out and creating higher maintenance costs. 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.

WEST LAKES FIREFIGHTING FOAM

West Lakes Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 30,000	\$ -	\$ -	\$ -

Replacement of foam concentrate used for training and fire control.

WEST LAKES NEW WATER SUPPLY UTILITIES

West Lakes Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Needed firefighting water supply for area. Currently there is no year-round water supply for nearby residential, commercial, or wildland firefighting. This would bring utilities and well to support the progress of establishing a year round water supply.

WEST LAKES PERSONAL PROTECTIVE EQUIPMENT

West Lakes Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 120,000	\$ -	\$ -	\$ -

Firefighting turnouts need replaced per NFPA 1851. Funding will be used to replace outdated gear and maintain our stock of gear. 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.

WEST LAKES RESCUE ENGINE

West Lakes Fire Service Area

Type	New Project						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -

Replace Engine 71 which has had multiple and extended electrical issues. Purchase new apparatus and related equipment to ready the unity. This project will provide for the purchase of a 1000-gallon, 1500 gpm pumper , apparatus and 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 rescue emergency response.

WEST LAKES THERMAL IMAGER CAMERA REPLACEMENT

West Lakes Fire Service Area

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 50,000	\$ -	\$ -	\$ -

Current thermal imagers are beyond useful life and need replaced. Units are not supported.

WEST LAKES UPGRADE WATER SUPPLY CAPACITY

West Lakes Fire Service Area

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ 125,000	\$ -	\$ -	\$ -

Current pumps and tanks are past their serviceable life and fill too slowly for firefighting operations. Pumps currently pump at approximately 150 gpm which is much lower than the needed 350gpm. Tanks will be upgraded or prepared as needed as well as the plumbing. Wells will be developed to produce needed gpm. Upgrades for Stations 7-1 & 8-1.

WILLOW COMMAND VEHICLE 13-1 REPLACEMENT

Willow Fire Service Area

Type New Project						
Category Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Emergency Services	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -

CV13-1 is a 2015 explorer with 182,000 miles, by the time of replacement it will have over 220,000 miles based on current use. This year it has had the front end rebuilt, and steering box replaced. CV 13-1 is jointly funded by Willow and Caswell FSA at a 70%/30% based on run volume. After its replacement it will move to reserve status replacing CV12-6 a 2003 Expedition which is 21 years old that will be surplus.

WILLOW DIGITAL HANDHELD RADIOS

Willow Fire Service Area

Type New Project						
Category Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Emergency Services	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -

Willow has 32 Motorola 2500 non digital handheld radios inservice. DES is moving in the direction of going digital with our communications and with these non digital radios we will not be able to communicate with dispatch.

WILLOW STN 12-5 SUPPORT/TRAINING AREA

Willow Fire Service Area

Type New Project						
Category Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Emergency Services	\$ 85,500	\$ 85,500	\$ -	\$ -	\$ -	\$ -

This project is to support, design and develop and training area at Station 12-5 for the Willow Fire Department. This project partially funds the planning and buildout of a large gravel training pad as well as providing electrical power and lighting, drainage and access, and purchasing and placing several connexes on site for use. This will also cover engineering and building a roof spanning the connexes to provide a covered outdoor storage and training activities. Willow/Caswell currently has no appropriate training facility to provide even basic hands on practical fire and rescue training. This site will eventually be suitable for completing basic firefighter 1 certification training for willow and Caswell responders.

WILLOW TENDER 12-2 REPLACEMENT

Willow Fire Service Area

Type New Project						
Category Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department Emergency Services	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -

Tender 12-2 is a 1985 Ford Grumman purchased through a State grant. This tender is 39 years old this year. Due to the age, it does not meet all the requirements of NFPA 1901 or the safety protection for the firefighters that the newer apparatus provides. Parts to repair are hard to get and had to be made/machined for the last repairs. Would replace with new or gently used 2015 or newer Pumper Tender.

WILLOW TRAINING FACILITY

Willow Fire Service Area

Type	New Project						
Category	Facilities	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Emergency Services	\$ -		\$ -	\$ 190,000	\$ -	\$ -

Willow/Caswell has no certified training facility to complete firefighter I certification and live fire training in. Todate we have no training facility for required yearly training like laddering buildings 1 or 2 story, no above or below grade fire attack, no forcibale entry props residential or comercial doors or rollup garge style, no ventilation props for completing roof venting on flat or pitched roofs.

ENTERPRISE FUND - 2025 CAPITAL IMPROVEMENT PLAN SUMMARY

				Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request	Department Request	Department Request
PORT							
PICKUP 4X4 CREW CAB - PORT	Positive	64,000	64,000	-	-	-	-
Port Infrastructure Improvements and Repairs	Positive	500,000	500,000	-	-	-	-
		\$ 564,000	\$ 564,000	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS - SOLID WASTE							
Complete Tipping Floor, OPS Building & Scale House	Negligible	7,000,000	7,000,000	-	-	-	-
Fleet Vehicle Replacements	Not Applicable	50,000	50,000	50,000	-	-	-
Glass Pulverizer	Positive	250,000	250,000	-	-	-	-
HVAC System for CLF Warm Storage Facility	Positive	300,000	300,000	-	-	-	-
Low-Boy Trailer	Positive	125,000	125,000	-	-	-	-
Waste Container Replacement or Refurbishment	Positive	150,000	150,000	300,000	-	-	-
		\$ 7,875,000	\$ 7,875,000	\$ 350,000	\$ -	\$ -	\$ -

ENTERPRISE FUND – 2025 CAPITAL IMPROVEMENT PLAN DETAIL

PICKUP 4X4 CREW CAB - PORT

Port

Type	Replacement						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Admin	\$ 64,000	\$ 64,000	\$ -	\$ -	\$ -	\$ -

Port vehicle and includes all necessary safety and operational equipment and accessories. This will replace #39 a 20-year-old 2004 Ford Explorer with 120,115 miles this vehicle is no longer cost effective to maintain.

PORT INFRASTRUCTURE IMPROVEMENTS AND REPAIRS

Port

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Admin	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -

Port MacKenzie is approaching 25 years old, and requires routine maintenance and repairs, as well as improvements to marine infrastructure that requires engineering and survey work in order to prolong the life of this valuable borough asset.

COMPLETE TIPPING FLOOR, OPS BUILDING & SCALE HOUSE

Public Works - Solid Waste

Type	New Project						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ 7,000,000	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -

This project is already starting with clearing for a 20-acre campus improving safety and convenience for the general public. The existing infrastructure is currently past its useful life and does not support future recycling and reuse opportunities. Building the tipping floor, scale house and updated scale system will allow for improved segregation of MSW and C&D waste, less traffic congestion, and will save valuable air space by allowing for more material separation, extending the life of the landfill. Relocating the OPS building to the tipping floor will reduce construction and operational costs by having staff at one facility. This new entrance will require electrical, natural gas, well, septic, lighting, roads, drainage, z walls, and other appurtenances to support the tipping floor/ Ops Building and scale house.

FLEET VEHICLE REPLACEMENTS

Public Works - Solid Waste

Type	Reoccurring						
Category	Vehicle	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -

Replacement of ½ ton trucks. These vehicles will be used by staff for litter control, directing and monitoring commercial haulers at the waste disposal cells, and to support landfill operations including 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.

GLASS PULVERIZER

Public Works - Solid Waste

Type	New Project						
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Public Works	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -

A glass pulverizer will be used by VCRS staff to recycle/reuse glass collected by Central Landfill from the valley to make sand and gravel. This will reduce the tonnage of disposed glass at the landfill saving valuable airspace. It also provides for the growing need to recycle, reduce or reuse material that can be used for other purposes other than simply disposing of glass.

HVAC SYSTEM FOR CLF WARM STORAGE FACILITY

Public Works - Solid Waste

Type	New Project					
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Public Works	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -

The Central Landfill currently uses the warm storage for storing equipment. Retrofitting the warm storage with an HVAC system will allow minor maintenance to be completed inside on existing and any newly acquired equipment in house. This will create greater efficiency saving money, time, and cost for transporting equipment off site to have services completed.

LOW-BOY TRAILER

Public Works - Solid Waste

Type	New Project					
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Public Works	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -

The purchase of a Low-Boy trailer would allow staff to move our own equipment to and from sites reducing contractor costs or rental equipment needs at transfer sites to perform required work. The addition of a Low-boy trailer would also allow the Division to move our brush and tire shredder to the Transfer Stations rather than contracting out the burn of brush on site and or moving the material to Central Landfill, saving \$48,000 annually.

WASTE CONTAINER REPLACEMENT OR REFURBISHMENT

Public Works - Solid Waste

Type	Reoccurring					
Category	Equipment	FY25 Proposed	FY25 Approved	FY26	FY27	FY28
Department	Public Works	\$ 150,000	\$ 150,000	\$ 300,000	\$ -	\$ -

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 - 2025 CAPITAL IMPROVEMENT PLAN SUMMARY

			Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	
	Impact	Manager Proposed	Assembly Approved	Department Request	Department Request	Department Request	Department Request
LAND & RESOURCE MANAGEMENT							
Grant Writing/Grant Match	Slight	75,000	75,000	100,000	50,000	50,000	50,000
Land Surveys	Positive	-	-	100,000	100,000	100,000	100,000
Material Site Development/ Reclamation	Positive	60,000	60,000	50,000	50,000	50,000	50,000
Material Site Geotechnical Investigations	Positive	-	-	100,000	100,000	100,000	100,000
		\$ 135,000	\$ 135,000	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000

LAND MANAGEMENT – 2025 CAPITAL IMPROVEMENT PLAN DETAIL

GRANT WRITING/GRANT MATCH

Land & Resource Management

Type	Reoccurring						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 75,000	\$ 75,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000

Land & Resource Management grant writing assistance and grant match.

LAND SURVEYS

Land & Resource Management

Type	Continuous						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Surveys to receive State Land Patent (AS 29.65.070), establish easements and rights-of-way for legal access to/across Borough lands, to settle land disputes, and subdivision for Borough land sale.

MATERIAL SITE DEVELOPMENT/RECLAMATION

Land & Resource Management

Type	Reoccurring						
Category	Improvement	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Old Borough gravel pits require reclamation to meet the Borough's reclamation requirements and to make the old sites suitable for public use, as well as improvements required to extend pit life.

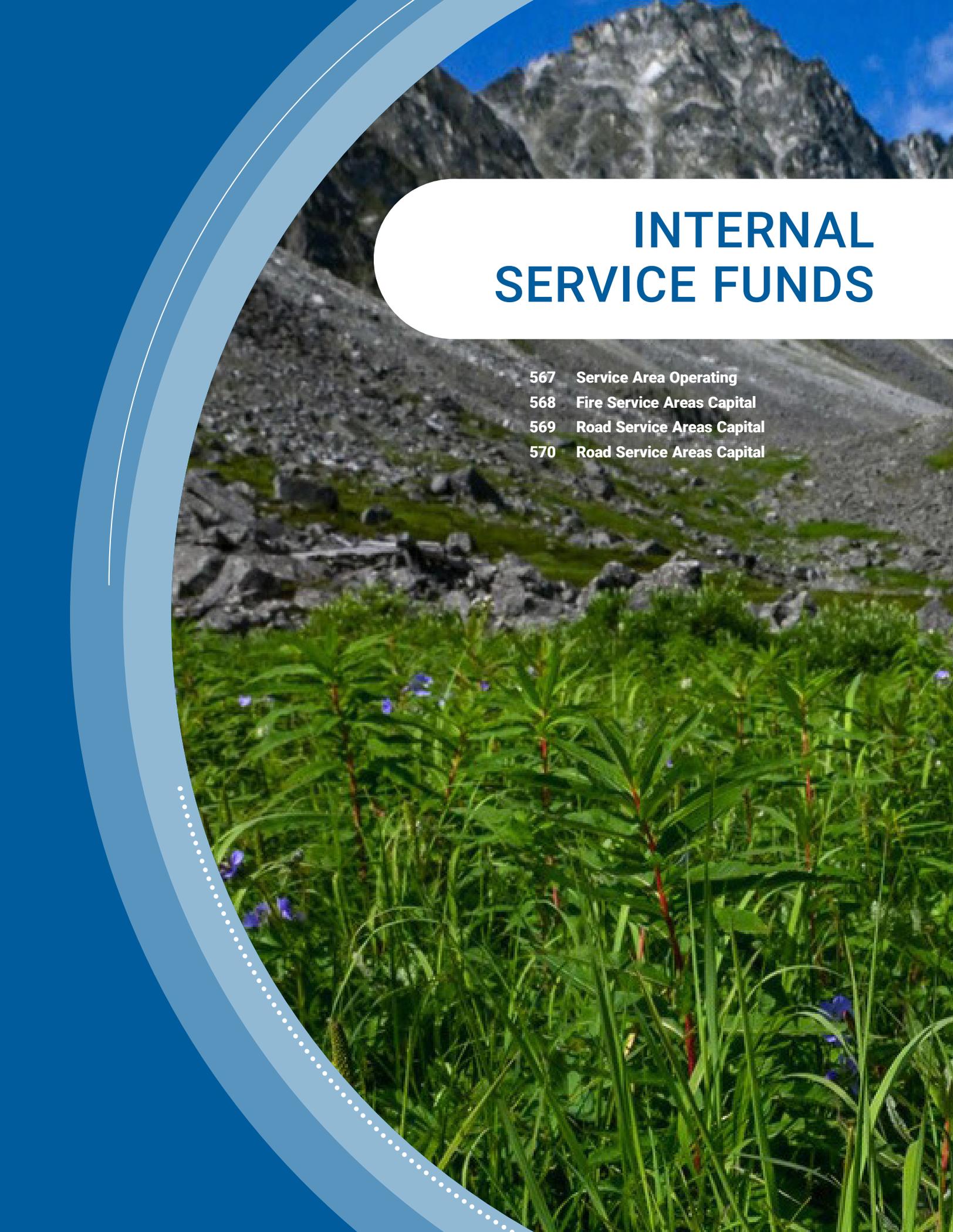
MATERIAL SITE GEOTECHNICAL INVESTIGATIONS

Land & Resource Management

Type	Continuous						
Category	Planning	FY25 Proposed	FY25 Approved	FY26	FY27	FY28	FY29
Department	Community Development	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Provides continuation to locate potential new gravel sites, investigate properties with gravel potential, and hire contractors to produce the data required to open new gravel pits.





INTERNAL SERVICE FUNDS

- 567 Service Area Operating
- 568 Fire Service Areas Capital
- 569 Road Service Areas Capital
- 570 Road Service Areas Capital



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

Cash Balance as of 6/30/2023		\$(87,651)
Recoveries 7/1/2023 - 6/30/2024:		
Talkeetna Flood Control	10,000	
Circle View Service Area	72,000	
Talkeetna Water & Sewer	64,200	
Adjustment to Cash Balance		146,200
Estimated Cash Balance as of 6/30/2024		58,549
Anticipated Recoveries 7/1/2024 - 6/30/2025:		
Talkeetna Flood Control	270,000	
Circle View Service Area	-	
Talkeetna Water & Sewer	-	
Adjustment to Cash Balance		270,000
Estimated Cash Balance as of 6/30/2025		328,549
Loans Outstanding as of 6/30/2025:		
Talkeetna Flood Control	-	
Due to Fund		-
Fund Balance as of 6/30/2025		\$328,549

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

Cash Balance as of 6/30/2023		\$44,080
Adjustment to Cash for Interest	(480)	
Recoveries 7/1/2023 - 6/30/2024:		
Talkeetna Fire Service Area Loan	32,600	
Adjustment to Cash Balance		32,120
Estimated Cash Balance as of 6/30/2024		<u>76,200</u>
Anticipated Recoveries 7/1/2024 - 6/30/2025:		
Talkeetna Fire Service Area Loan	<u>32,600</u>	
Adjustment to Cash Balance		32,600
Estimated Cash Balance as of 6/30/2025		<u>108,800</u>
Loans Outstanding as of 6/30/2025:	391,200	
Due to Fund		391,200
Fund Balance as of 6/30/2025		<u><u>\$500,000</u></u>

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

Cash Balance as of 6/30/2023		\$524,079
Adjustment to Cash for Interest	(629)	
Recoveries 7/1/2023 - 6/30/2024:	<u>\$-</u>	
Adjustment to Cash Balance		(629)
Estimated Cash Balance as of 6/30/2024		<u>523,450</u>
Anticipated Recoveries 7/1/2024 - 6/30/2025:	<u>-</u>	
Adjustment to Cash Balance		-
Estimated Cash Balance as of 6/30/2025		<u>523,450</u>
Loans Outstanding as of 6/30/2025:	<u>-</u>	
Due to Fund		-
Fund Balance as of 6/30/2025		<u><u>\$523,450</u></u>

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

Cash Balance as of 6/30/2023		\$1,262,674
Areawide Contribution 7/1/2022 - 6/30/2023	-	
Recoveries	117,106	
New LID - Gas	(193,057)	
New LID - Road	<u>(469,800)</u>	
Adjustment to Cash Balance		(545,751)
Estimated Cash Balance as of 6/30/2024		<u>716,923</u>
Anticipated Recoveries	97,767	
LIDs Pending Legislation	(229,279)	
Adjustment to Cash Balance		(131,512)
Estimated Cash Balance as of 6/30/2025		<u>585,411</u>
Due to Fund as of 06/30/2024	936,037	
Fund Balance as of 6/30/2025		<u><u>\$1,521,448</u></u>



APPENDIX

573	Fiscal Year 2025 Proposed Positions
586	Historical Employment
588	Average Assessed Value, Top Ten Tax Payers
589	Direct & Overlapping Property Tax Rates, Last Ten Fiscal Years
591	Certified Assessed Valuation
592	School District Enrollment & Statistics
593	History of Mat-Su Borough
597	Glossary
603	Chart of Accounts



**Fiscal Year 2025 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 ADMINISTRATIVE 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 ADMINISTRATIVE SPECIALIST	0.400
		Records Management	Total	2.900
			ADMINISTRATIVE ASSISTANT	1.000
			RECORDS MANAGEMENT OFFICER	1.000
			RECORDS MANAGEMENT SPECIALIST	0.900
		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 AND SAFETY MANAGER	1.000
		HR DIRECTOR	1.000	
		HUMAN RESOURCES GENERALIST	2.000	
		HUMAN RESOURCES SPECIALIST	1.000	
		SENIOR HUMAN RESOURCES GENERALIST	1.000	
	Purchasing	Total	7.000	
		ASSISTANT PURCHASING OFFICER	1.000	
		BUYER	2.000	
		DIVISION ADMINISTRATIVE SPECIALIST	1.000	
		INVENTORY/PURCHASING TECHNICIAN	1.000	
		PURCHASING COORDINATOR	1.000	

Fiscal Year 2025 Approved Positions
Fund 100 - Areawide

Department	Division	Title	Full-Time Equivalent	
		PURCHASING DIRECTOR	1.000	
Information Technology	IT Administration	Total	2.000	
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000	
		INFORMATION TECHNOLOGY DIRECTOR	1.000	
	Office of Information Technology	Total	7.400	
		DIVISION ADMINISTRATIVE SPECIALIST	0.400	
		HELP DESK SPECIALIST	2.000	
		INFORMATION TECHNOLOGY OPERATIONS MANAGER	1.000	
		SENIOR ENTERPRISE SYSTEM ADMINISTRATOR	1.000	
		SENIOR ENTERPRISE SYSTEMS ADMINISTRATOR	2.000	
		SENIOR HELP DESK SPECIALIST	1.000	
		Cyber & Application Operations	Total	7.300
			CYBER SECURITY ANALYST (RECLASS)	1.000
			DIVISION ADMINISTRATIVE SPECIALIST	0.300
	IT PROGRAM MANAGEMENT/CYBER SECURITY MANAGER		1.000	
	SENIOR PROGRAMMER ANALYST		3.000	
	WEB ARCHITECT		1.000	
	WEB DEVELOPER		1.000	
	Geographic Info Systems	Total	8.300	
		DIVISION ADMINISTRATIVE SPECIALIST	0.300	
		GIS CADASTRAL SPECIALIST	2.000	
GIS DIVISION MANAGER		1.000		
GIS PROGRAMMER/ANALYST		2.000		
GIS SPECIALIST		3.000		
Finance	Admin-Finance	Total	4.000	
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000	
		FINANCE DIRECTOR	1.000	
		GRANTS COORDINATOR	1.000	
		RISK MANAGEMENT SPECIALIST	1.000	
	Revenue & Budget	Total	13.000	
		ACCOUNTING ASSISTANT	3.000	
		BANKRUPTCY AND FORECLOSURE SPECIALIST	1.000	
		BILLING AND RECEIVABLES SUPERVISOR	1.000	
		DOCUMENT SPECIALIST	1.000	
		MEDICAL BILLING SUPERVISOR	1.000	
		REVENUE AND BUDGET DIVISION MANAGER	1.000	
		REVENUE AND BUDGET SUPERVISOR	1.000	
		SENIOR ACCOUNTING ASSISTANT	4.000	

**Fiscal Year 2025 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
	Accounting	Total	12.000
		ACCOUNTANT	1.000
		ACCOUNTING ASSISTANT	2.000
		ACCOUNTING SPECIALIST	3.000
		ACCOUNTS PAYABLE SUPERVISOR	1.000
		ASSISTANT COMPTROLLER	1.000
		COMPTROLLER	1.000
		FINANCIAL COORDINATOR	1.000
		SENIOR ACCOUNTING ASSISTANT	2.000
	Assessment	Total	24.000
		APPRAISAL SUPERVISOR	1.000
		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 ADMINISTRATIVE SPECIALIST	1.000
		PROPERTY CONVEYANCE SPECIALIST	1.000
		SENIOR APPRAISAL ANALYST	1.000
Planning & Land Use	Planning	Total	6.000
		DIVISION ADMINISTRATIVE SPECIALIST	1.000
		LONG RANGE PLANNER	4.000
		PLANNING SERVICES DIVISION MANAGER	1.000
	Platting	Total	6.500
		ADMINISTRATIVE ASSISTANT	0.500
		DIVISION ADMINISTRATIVE 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 ADMINISTRATIVE SPECIALIST	1.000
		PLANNING AND LAND USE DIRECTOR	1.000
	Development Services	Total	14.500
		ADMINISTRATIVE ASSISTANT	0.500
		CODE COMPLIANCE OFFICER	3.000
		CURRENT PLANNER	3.000
		DEVELOPMENT SERVICES DIVISION MANAGER	1.000
		DIVISION ADMINISTRATIVE SPECIALIST	1.000
		PERMIT TECHNICIAN	1.000
		PERMITTING TECHNICIAN	1.000
		RIGHT-OF-WAY COORDINATOR	1.000

**Fiscal Year 2025 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		RIGHT-OF-WAY INSPECTOR	2.000
		SENIOR CODE COMPLIANCE OFFICER	1.000
Public Works	Public Works-Admin	Total	1.200
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000
		PUBLIC WORKS DIRECTOR	0.200
	Maintenance	Total	9.550
		ADMINISTRATIVE ASSISTANT	0.400
		BUILDING MAINTENANCE SPECIALIST	0.800
		CUSTODIAL AND MAINTENANCE SUPERVISOR	0.900
		CUSTODIAN	1.000
		FACILITY MAINTENANCE SPECIALIST	3.900
		MECHANIC I	0.550
		OPERATIONAL BRANCH MANAGER (FACILITIES)	0.650
		OPERATIONS AND MAINTENANCE DIVISION MANAGER	0.350
		OPERATIONS AND MAINTENANCE SPECIALIST	0.800
		PUBLIC WORKS DIRECTOR	0.050
		UTILITIES/FACILITIES MAINTENANCE LABORER	0.050
		UTILITIES/FACILITIES MAINTENANCE SPECIALIST	0.050
		UTILITIES/FACILITIES OPERATIONAL UNIT SUPERVISOR	0.050
	Operations	Total	1.500
		OPERATIONAL BRANCH MANAGER (FACILITIES)	0.100
		OPERATIONAL BRANCH MANAGER (ROADS)	0.100
		OPERATIONS AND MAINTENANCE DIVISION MANAGER	0.350
		OPERATIONS AND MAINTENANCE SPECIALIST	0.450
		PUBLIC WORKS DIRECTOR	0.050
		ROAD ASSET MANAGEMENT SPECIALIST	0.100
		ROAD MAINTENANCE SUPERINTENDENT	0.050
		ROAD MAINTENANCE SUPERINTENDENT II	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 AND ENGINEERING DIVISION MANAGER	1.000
		PROFESSIONAL SURVEYOR	0.600
		PROJECT MANAGEMENT AND ENGINEERING SPECIALIST	1.000
		PUBLIC WORKS DIRECTOR	0.200
		RIGHT-OF-WAY ACQUISITION OFFICER	1.100
		SURVEYOR ASSISTANT	0.700

**Fiscal Year 2025 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
	Project Management	Total	7.850
		CIVIL CONSTRUCTION PROJ MNG II	0.700
		CIVIL CONSTRUCTION PROJECT MANAGER II	1.000
		CONSTRUCTION INSPECTOR	0.350
		CONSTRUCTION PROJECT MANAGER	3.000
		PROJECT MANAGEMENT AND ENGINEERING SPECIALIST	1.700
		PROJECT MANAGEMENT DIVISION MANAGER	0.900
		PUBLIC WORKS DIRECTOR	0.200
Emergency Services	Emergency Services Admin	Total	5.220
		ADMINISTRATIVE ASSISTANT	1.000
		DEPARTMENT ADMINISTRATIVE SPECIALIST	1.000
		DIVISION ADMINISTRATIVE SPECIALIST	2.000
		EMERGENCY SERVICES DIRECTOR	1.000
		PROGRAM COORDINATOR	0.020
		SERVICE AREA ASSISTANT - FIRE	0.200
	Rescue Units	Total	1.600
		DEPUTY DIRECTOR - FIRE	0.060
		DISTRICT FIRE CHIEF	0.500
		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	86.190
		DEPUTY DIRECTOR - EMS	1.000
		EMERGENCY MANAGEMENT SPECIALIST	1.000
		EMS BATTALION CHIEF	4.000
		EMS DEPUTY CHIEF	2.000
		EMS OPERATIONS CHIEF	1.000
		EMS QUALITY ASSURANCE MANAGER	1.000
		EMS SHIFT SUPERVISOR	4.000
		EMS TRAINING COORDINATOR	2.000
		EMT I or II	41.000
		LOGISTICS OFFICER - EMS	1.000
		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

**Fiscal Year 2025 Approved Positions
Fund 100 - Areawide**

Department	Division	Title	Full-Time Equivalent
		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 RECERATION SPECIALIST - PARKS	1.000
		PARKS/TRAILS TECHNICIAN	0.500
	Community Dev - Northern Region	Total	1.000
		OUTDOOR RECREATION SPECIALIST - NORTHERN	1.000
	Recreation Infrastructure Maint.	Total	1.500
		OUTDOOR RECERATION SPECIALIST - TRAILS	1.000
		PARKS/TRAILS TECHNICIAN	0.500
	Recreational Services	Total	1.850
		DIVISION ADMINISTRATIVE SPECIALIST	0.850
		RECREATION SERVICES DIVISION MANAGER	1.000
	Community Develop-Admin	Total	4.300
		ASSET MANAGER	0.400
		COMMUNITY DEVELOPMENT DIRECTOR	0.500
		DEPARTMENT ADMINISTRATIVE SPECIALIST	0.500
		LAND DISPOSAL AND FORECLOSURE SPECIALIST	0.400
		LAND MANAGEMENT AGENT	0.400
		LAND MANAGEMENT DIVISION MANAGER	0.500
		LAND MANAGEMENT SPECIALIST	1.000
		PROFESSIONAL SURVEYOR	0.050
		RESOURCE MANAGER	0.500
		SURVEYOR ASSISTANT	0.050

Grand Total Areawide Fund, Fund 100	290.380
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**Fiscal Year 2025 Approved Positions
Fund 200 - Non-Areawide**

Department	Division	Title	Full-Time Equivalent	
Assembly	Animal Care & Regulation	Total	18.000	
		ANIMAL CARE AND REGULATION OFFICER	4.000	
		ANIMAL CARE ASSISTANT SHELTER MANAGER	1.000	
		ANIMAL CARE DIRECTOR	1.000	
		ANIMAL CARE DISPATCHER	1.000	
		ANIMAL CARE SHELTER MANAGER	1.000	
		ANIMAL CARE SUPPORT TECHNICIAN	1.000	
		CHIEF ANIMAL CARE AND REGULATION OFFICER	1.000	
		SHELTER ASSISTANT	5.000	
		VETERINARIAN	1.000	
		VETERINARY ASSISTANT	1.000	
		VETERINARY TECHNICIAN	1.000	
		Public Works	Maintenance	Total
BUILDING MAINTENANCE SPECIALIST	0.200			
CUSTODIAL AND MAINTENANCE SUPERVISOR	0.050			
OPERATIONAL BRANCH MANAGER (FACILITIES)	0.100			
Community Development	Sutton Library	Total	2.000	
		ASSISTANT LIBRARIAN	1.000	
		LIBRARIAN	1.000	
	Talkeetna Library	Total	2.000	
		ASSISTANT LIBRARIAN	1.000	
		LIBRARIAN	1.000	
	Trapper Ck Library	Total	1.000	
		LIBRARIAN	1.000	
	Willow Library	Total	2.000	
		ASSISTANT LIBRARIAN	1.000	
		LIBRARIAN	1.000	
	Big Lake Library	Total	2.000	
		ASSISTANT LIBRARIAN	1.000	
		LIBRARIAN	1.000	
	Grand Total Non-Areawide Fund, Fund 200			27.350

**Fiscal Year 2025 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 ADMINISTRATIVE SPECIALIST	0.150	
		LAND DISPOSAL AND FORECLOSURE SPECIALIST	0.600	
		LAND MANAGEMENT AGENT	0.600	
		LAND MANAGEMENT DIVISION MANAGER	0.500	
		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 ADMINISTRATIVE SPECIALIST	0.500
Total Community Development Fund, Fund 203			5.050	
Grand Total Enhanced 911 and Community Development			6.550	

**Fiscal Year 2025 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
	Fleet Maintenance - Fire	Total	7.000
		MECHANIC I (see notes -->)	1.000
		MECHANIC II	3.000
		MECHANIC III	1.000
		VACANT - USE NEXT (see notes -->)	1.000
		VEHICLE MAINT. & FLEET SERVICES MANAGER	1.000
Total Fleet Maintenance Fire Fund, Fund 245			7.000
	Caswell	Total	0.990
		DEPUTY DIRECTOR - FIRE	0.020
		DISTRICT FIRE CHIEF	0.450
		PROGRAM COORDINATOR	0.020
		SERVICE AREA ASSISTANT - FIRE	0.500
Total Caswell FSA Fund, Fund 248			0.990
	West Lakes	Total	6.170
		ASSISTANT FIRE CHIEF	3.000
		DEPUTY DIRECTOR - FIRE	0.160
		DISTRICT FIRE CHIEF	0.900
		FIREFIGHTER/DRIVER/OPERATOR	1.000
		PROGRAM COORDINATOR	0.110
		SERVICE AREA ASSISTANT - FIRE	1.000
Total West Lakes FSA Fund, Fund 249			6.170
	Central	Total	39.930
		ADMINISTRATIVE ASSISTANT	1.000
		ASSISTANT FIRE CHIEF	2.000
		DEPUTY DIRECTOR - FIRE	0.550
		DISTRICT FIRE CHIEF	0.900
		FIRE CAPTAIN	9.000
		FIRE CAPTAIN - TRAINING	1.000
		FIREFIGHTER	6.000
		FIREFIGHTER/DRIVER/OPERATOR	15.000
		PERMITTING TECHNICIAN - FIRE	0.300
		PROGRAM COORDINATOR	0.380
		SERVICE AREA ASSISTANT - FIRE	3.800
Total Central FSA Fund, Fund 250			39.930

Fiscal Year 2025 Approved Positions
Fire, Road, and Special Service Areas

Department	Division	Title	Full-Time Equivalent
	Fire Code Deferment	Total	4.700
		DEPUTY FIRE MARSHAL	2.000
		FIRE MARSHAL	1.000
		FIRE PERMIT TECHNICIAN	1.000
		PERMITTING TECHNICIAN - FIRE	0.700
Total Fire Code Deferment Fund, Fund 250			4.700
	Butte	Total	1.050
		DEPUTY DIRECTOR - FIRE	0.050
		DISTRICT FIRE CHIEF	0.900
		PROGRAM COORDINATOR	0.100
Total Butte FSA Fund, Fund 251			1.050
	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	1.050
		DEPUTY DIRECTOR - FIRE	0.040
		DISTRICT FIRE CHIEF	0.450
		PROGRAM COORDINATOR	0.060
		SERVICE AREA ASSISTANT - FIRE	0.500
Total Willow FSA Fund, Fund 258			1.050
	Greater Palmer	Total	0.090
		DEPUTY DIRECTOR - FIRE	0.090
Total Greater Palmer FSA Fund, Fund 259			0.090
Public Works	RSA Admin	Total	16.450
		ADMINISTRATIVE ASSISTANT	0.450
		CIVIL CONSTRUCTION PROJ MNG II	0.300
		CIVIL CONSTRUCTION PROJECT MANAGER II	1.000
		CIVIL ENGINEER	0.250
		CONSTRUCTION INSPECTOR	0.650
		ENVIRONMENTAL ENGINEER	0.050

**Fiscal Year 2025 Approved Positions
Fire, Road, and Special Service Areas**

Department	Division	Title	Full-Time Equivalent
		MECHANIC I	0.300
		OPERATIONAL BRANCH MANAGER (FACILITIES)	0.150
		OPERATIONAL BRANCH MANAGER (ROADS)	0.900
		OPERATIONS AND MAINTENANCE DIVISION MANAGER	0.200
		OPERATIONS AND MAINTENANCE SPECIALIST	0.600
		PROFESSIONAL SURVEYOR	0.300
		PROJECT MANAGEMENT AND ENGINEERING SPECIALIST	0.300
		PROJECT MANAGEMENT DIVISION MANAGER	0.100
		PUBLIC WORKS DIRECTOR	0.050
		RIGHT-OF-WAY ACQUISITION OFFICER	1.000
		ROAD ASSET MANAGEMENT SPECIALIST	0.900
		ROAD MAINTENANCE SUPERINTENDENT	0.950
		ROAD MAINTENANCE SUPERINTENDENT I	2.000
		ROAD MAINTENANCE SUPERINTENDENT II	0.950
		ROAD MAINTENANCE SUPERVISOR	0.950
		ROAD MAINTENANCE TECHNICIAN	3.800
		SURVEYOR ASSISTANT	0.200
		UTILITIES/FACILITIES MAINTENANCE SPECIALIST	0.050
		UTILITIES/FACILITIES OPERATIONAL UNIT SUPERVISOR	0.050
Total RSA Administration Fund, Fund 265			16.450
	Talkeetna Flood	Total	0.050
		ENVIRONMENTAL ENGINEER	0.050
Total Fund 290			0.050
Public Works	Non-Departmental	Total	3.450
		ADMINISTRATIVE ASSISTANT	0.150
		ENVIRONMENTAL ENGINEER	0.100
		FACILITY MAINTENANCE SPECIALIST	0.100
		MECHANIC I	0.050
		OPERATIONS AND MAINTENANCE DIVISION MANAGER	0.100
		OPERATIONS AND MAINTENANCE SPECIALIST	0.150
		PUBLIC WORKS DIRECTOR	0.050
		UTILITIES/FACILITIES MAINTENANCE LABORER	0.950
		UTILITIES/FACILITIES MAINTENANCE SPECIALIST	0.900
		UTILITIES/FACILITIES OPERATIONAL UNIT SUPERVISOR	0.900
Total Talkeetna Sewer & Water Fund, Fund 293			3.450

**Fiscal Year 2025 Approved Positions
Enterprise Funds**

Department	Division	Title	Full-Time Equivalent	
Public Works	Central Landfill	Total	10.600	
		ADMINISTRATIVE ASSISTANT	1.500	
		CUSTODIAL AND MAINTENANCE SUPERVISOR	0.050	
		DIVISION ADMINISTRATIVE SPECIALIST	0.350	
		MECHANIC I	0.100	
		PUBLIC WORKS DIRECTOR	0.200	
		REFUSE DRIVER HEAVY EQUIPMENT OPERATOR	4.000	
		SOLID WASTE DIVISION MANAGER	0.400	
		SOLID WASTE OPERATIONAL UNIT SUPERVISOR	1.000	
		UTILITY WORKER II	1.000	
		UTILITY WORKER III	2.000	
		Transfer Sites	Total	8.350
			ADMINISTRATIVE ASSISTANT	0.500
	DIVISION ADMINISTRATIVE SPECIALIST		0.350	
	PROGRAM COORDINATOR		0.200	
	SOLID WASTE DIVISION MANAGER		0.300	
	SOLID WASTE OPERATIONAL UNIT SUPERVISOR		1.000	
	UTILITY WORKER II		1.000	
	Hazardous Waste Removal	Total	3.400	
		DIVISION ADMINISTRATIVE SPECIALIST	0.200	
		ENVIRONMENTAL TECHNICIAN	2.000	
		SOLID WASTE DIVISION MANAGER	0.200	
		SOLID WASTE OPERATIONAL UNIT SUPERVISOR	1.000	
	Recycling	Total	0.450	
		PROGRAM COORDINATOR	0.450	
	Community Cleanup	Total	0.350	
		DIVISION ADMINISTRATIVE SPECIALIST	0.050	
		PROGRAM COORDINATOR	0.250	
	Vehicle Removal Program	Total	0.200	
		DIVISION ADMINISTRATIVE SPECIALIST	0.050	
		PROGRAM COORDINATOR	0.100	
		SOLID WASTE DIVISION MANAGER	0.050	
	Total Solid Waste Fund, Fund 510			23.350
Assembly	Port Development	Total	2.000	
		PORT OPERATIONS MANAGER	1.000	
		PORT OPERATIONS SPECIALIST	1.000	
Total Port Fund, Fund 520			2.000	
Grand Total Enterprise Funds			25.350	

**Fiscal Year 2025 Approved Positions
Enterprise Funds**

Department	Division	Title	Full-Time Equivalent
Grand Total			431.600

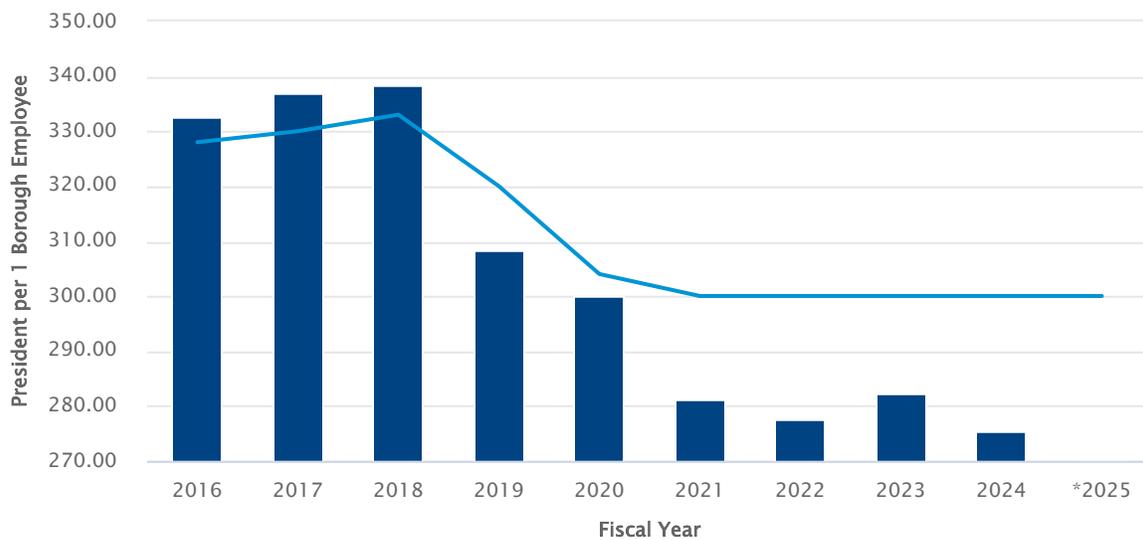
Statistical and Supplementary Information

Borough Historical Employment

Fiscal Year	Borough Population	Borough Employees (Total FTE*)	MSB Residents per Borough FTE
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	113,920	413.74	275.35
*2025	116,198	431.60	269.23

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 113,920 in 2024. The graph below displays borough residents per 1 Borough employee. The ratio of residents to 1 Borough employee in 2023 was 282.47 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**



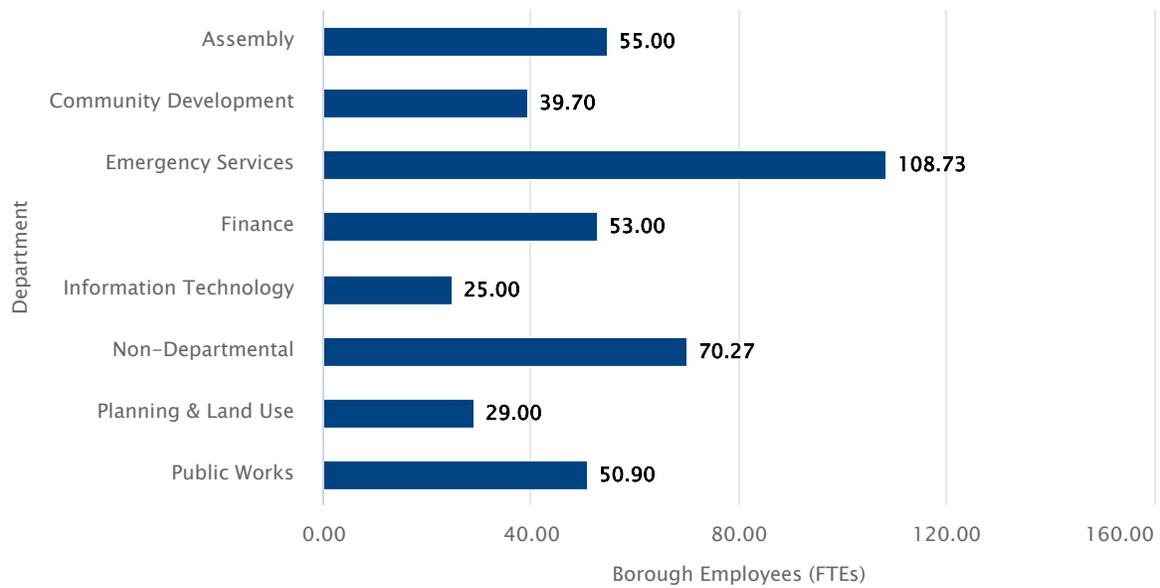
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section
 2021 Population figures are projected based on estimated annual growth rates

2023-2024 Borough & Municipality Employee to Residents Ratios

Borough/Municipality	Employees	Population	Residents per Employee
Juneau, City and Borough of	1,928	32,155	17
Municipality of Anchorage	2,370	291,000	123
Kenai Peninsula Borough	337	60,017	178
Fairbanks North Star Borough	445	96,747	217
Matanuska-Susitna Borough	414	111,752	270

Source: Borough/Municipality Budget Documents

Approved 2025 FTEs by Department



*Includes Areawide and Nonareawide department employees

**Average Assessed Value of Homes in the Mat-Su Borough
2014-2025**

Fiscal Year	Average Assessed Value	Areawide Mill Rate	Nonareawide Mill Rate	Average Tax Bill*
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
2025	369,300	8.748	0.380	3,371

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 2024**

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
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	3.00	4.11	1.50	-
2025	8.748	0.380	3.00	-	3.00	2.91	4.11	1.50	-

Fiscal Year	Overlapping Rates									
	9	14	15	16	17	19	20	21	23	
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	1.85	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	1.90	1.500	4.08	1.34	2.20	2.37	3.37	2.47	4.20	
2025	1.84	1.500	4.08	1.32	2.20	2.37	3.37	2.80	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
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	1.60	3.04	4.30	3.35
2025	2.91	1.40	2.79	2.83	1.70	3.04	4.30	3.35

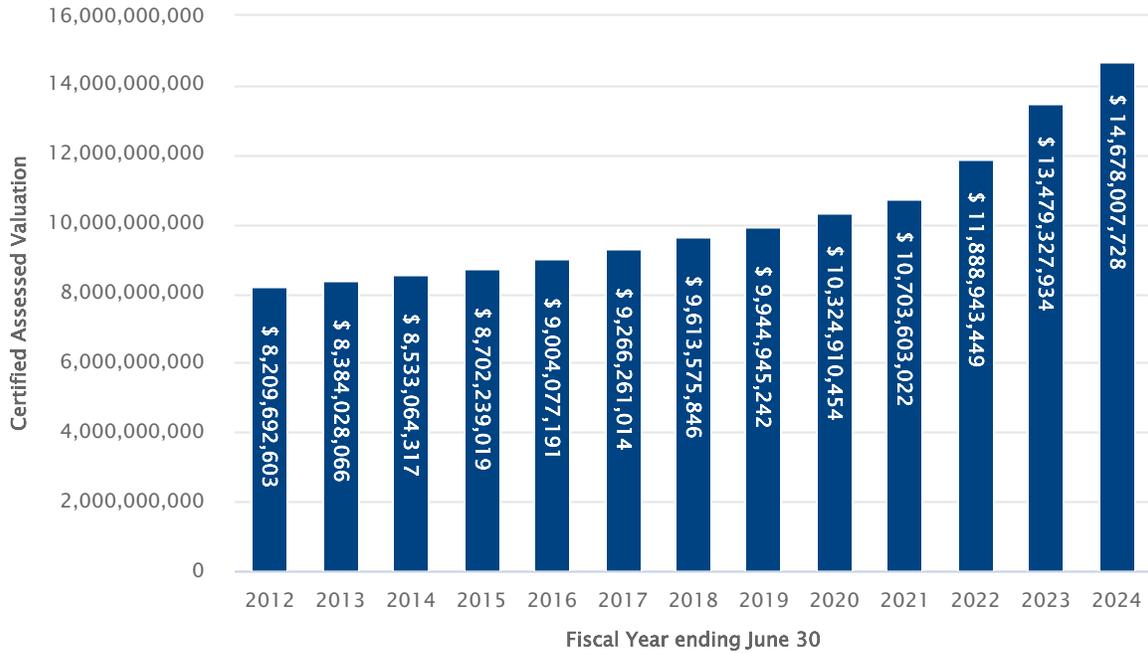
Fiscal Year	Overlapping Rates							
	35	69	130	131	132	135	136	*
2016	2.75	9.12	1.99	3.24	0.94	3.21	1.88	-
2017	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2018	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2019	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2020	2.75	9.40	2.15	3.24	0.96	3.21	2.20	-
2021	2.75	9.40	2.15	3.24	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	2.64	9.50	1.90	2.59	0.88	3.20	2.00	5.03
2025	2.64	9.50	1.85	2.59	0.86	3.20	1.95	5.03

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

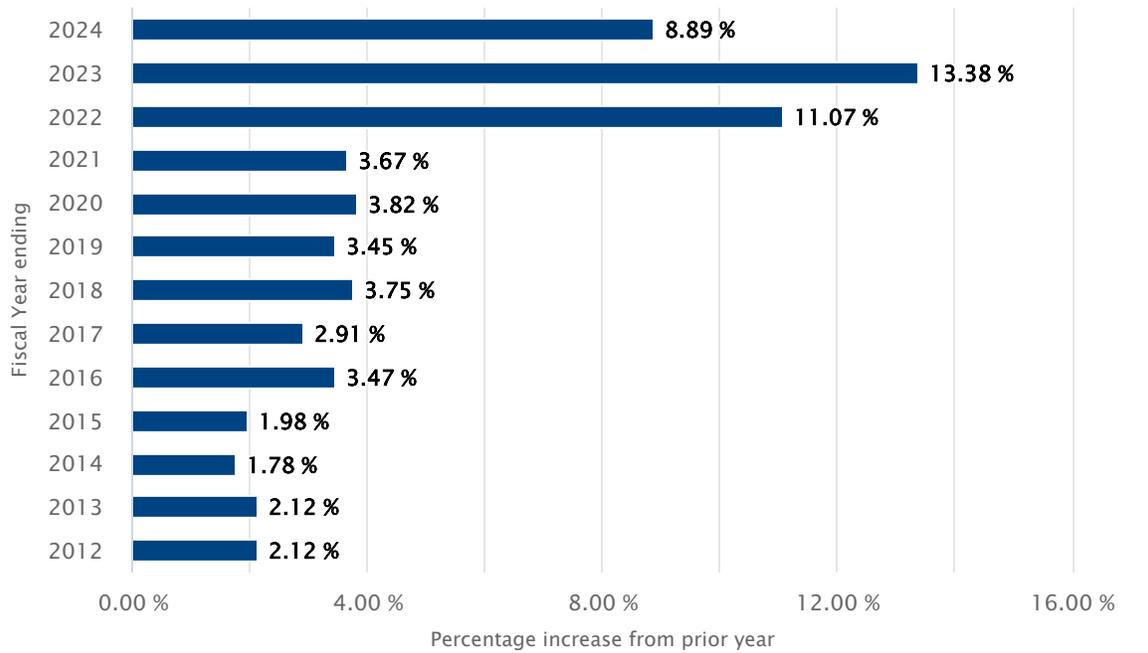
Note: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

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

Mat-Su Borough Certified Assessed Valuation by Fiscal Year

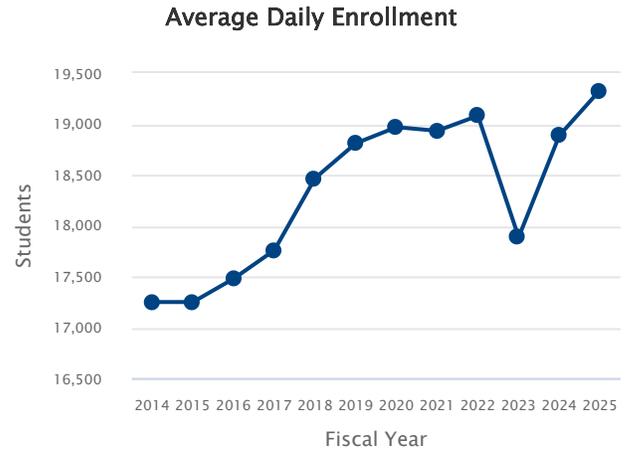


Annual Increase in Mat-Su Borough Assessed Valuation



Highcharts.com

School District Enrollment and Statistics



Source: Matanuska-Susitna Borough School District Preliminary Approved Budget 2024-2025

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
2025*	19,412	1,281	47	**	**	**
2024	19,371	1,190	47	**	**	**
2023	19,333	1,190	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

Source: Matanuska-Susitna Borough School District Preliminary Approved Budget 2024-2025

*Projected/Preliminary Approved budget 2025

**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

20235 Population: 111,7526,198

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	Fund	Description
100	Areawide	292	Pt. Mackenzie Sa #69
200	Non Areawide	293	Talkeetna Water & Swr Sa #36
202	Enhanced 911	294	Freedom Hills Subd Road
203	Land Management	295	Circ View/Stampede Est Sa #131
204	Education Operating	296	Chase Trail Service Area
245	Fire Fleet Maintenance	297	Roads Outside Serv. Areas
248	Caswell Fsa #135	300	Debt Service (Schools)
249	West Lakes Fsa #136	301	Debt Service (Usda - Fronteras)
250	Central Mat-Su Fsa #130	302	Debt Service (Fireweed Building)
251	Butte Fsa #2	316	Debt Service (Cops 51)
253	Sutton Fsa #4	318	Debt Service (Station 6-2)
254	Talkeetna Fsa #24	319	Debt Service (7-3)
258	Willow Fsa #35	320	Debt Service (Parks/Rec)
259	Gr Palmer Cons. Fsa #132	325	Debt Service (A/C Cops)
265	Adm-Road Service Areas	330	Debt Service (Trans System)
270	Midway Rsa #9	400	School Capital Projects
271	Fairview Rsa #14	405	Fire Service Capital Proj
272	Caswell Lake Rsa #15	410	Rsa Capital Projects
273	South Colony Rsa #16	415	Sewage & Water Facilities
274	Knik Rsa #17	420	Landfill Capital Projects
275	Lazy Mountain Rsa #19	425	Ambulance & Ems Cap. Proj
276	Greater Willow Rsa #20	430	Roads & Bridges Cap. Proj
277	Big Lake Rsa #21	435	Boro Facilities Cap Proj
278	North Colony Rsa #23	440	Cultural & Rec. Svcs. Cap Proj
279	Bogard Rsa #25	445	Emerg/Disaster Cap Proj
280	Greater Butte Rsa #26	450	Port Infra/Captl Projects
281	Meadow Lakes Rsa #27	475	Pass Through Grants
282	Gold Trail Rsa #28	480	Miscellaneous Capital Projects
283	Greater Talkeetna Rsa #29	490	Infrastructure Capital Projects
284	Trapper Creek Rsa #30	510	Solid Waste
285	Alpine Rsa #31	520	Port
286	Jimmy'S Drive Service Area	600	Rev. Loan S/A Operating
290	Talkeetna Flood Sa #7	630	Unemployment Ins. Trust
291	Garden Terrace Sa #8	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	Division	Description
000	Non-Departmental	151	Maintenance
101	Assembly	155	Operations
102	Assembly Reserve	158	Community Cleanup
103	Borough Clerk	180	Capital Projects Admin
104	Mayor	181	Project Management
105	Elections	182	Pre-Design & Engineering
106	Records Management	183	Purchasing
110	Administration	300	Emergency Services Admin
111	Law	301	Emer Med Service Board
112	Port Development	310	Fleet Maintenance - Des Amb Resc
113	Common Contractual	315	Fleet Maintenance - Fire
114	Economic Development	320	Fire Code Deferment
115	Human Resources	330	Rescue Units
116	Geographic Info Systems	334	Ambulance Operations
117	It Administration	350	Emergency Services Bldg
119	Revenue & Budget	351	Emergency Services Station 51
120	Admin-Finance	360	Local Emer. Pl. Board
121	Office Of Information Technology	370	Enhanced 911
122	Maintenance & Licensing	380	Emergency Management
123	Outdoor Ice Rinks	401	Central Landfill
124	Brett Memorial Ice Arena	402	Transfer Sites
125	Accounting	415	Vehicle Removal Program
126	Telecommunication Network	416	Hazardous Waste Removal
128	Purchasing	417	Recycling
129	Recreational Services	418	Remote Transfer Sites
130	Planning	419	Community Cleanup
131	Platting	501	Library Board
133	Planning-Admin	503	Sutton Library
136	Community Pools	504	Talkeetna Library
139	Development Services	505	Trapper Ck Library
140	Assessment	507	Willow Library
141	Land Management	508	Big Lake Library
142	Parks & Recreation	604	Labor Relations Board
145	Community Develop-Admin	606	Animal Care & Regulation
146	Community Enrichment	609	Board Of Adjmt. & Appeals
147	Recreation Infrastructure Maint.	612	Office Of Administrative Hearing
149	Community Dev - Northern Region	614	Animal Care & Reg. Board
150	Public Works-Admin		

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
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

Asset Accounts

Class	Account	Description
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
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

Asset Accounts

Class	Account	Description
<i>Fixed Assets, Const Work In Progress</i>	165.000	Const Work In Progress
<i>Fixed Assets, Const Work In Progress</i>	165.100	Eda Funding/E
<i>Fixed Assets, Const Work In Progress</i>	165.200	Service Areas/G
<i>Fixed Assets, Const Work In Progress</i>	165.300	School/P
<i>Fixed Assets, Const Work In Progress</i>	165.400	Sanitary Fills/R
<i>Fixed Assets, Const Work In Progress</i>	165.500	Boro/T
<i>Fixed Assets, Const Work In Progress</i>	165.600	LSR & T/U
<i>Fixed Assets</i>	169.000	Accumulated Depreciation
<i>Fixed Assets</i>	169.100	Accumulated Amortization
<i>Other Assets, Advances & Deposits</i>	170.100	Deferred Outflow for Pension
<i>Other Assets, Advances & Deposits</i>	170.150	Deferred Outflow for OPEB
<i>Other Assets, Amount Available</i>	180.000	Amount Avail. Debt Svc Fd
<i>Other Assets, Amount Available</i>	180.100	Amount Avail. Non A/W
<i>Other Assets, Amount Available</i>	180.200	Amount Avail. Tobacco Tax
<i>Fixed Assets, Equipment</i>	180.300	MV SUSITNA
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.000	Amt To Be Prov-Areawide
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.100	Amt To Be Prov-Non A/W
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.200	Amt To Be Prov-Fsa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.300	Amt To Be Prov-Rsa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	185.400	Amt To Be Prov-Ssa's
<i>Other Assets, Amt To Be Prov-L. T. Debt</i>	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
Accrued Wages & Benefits	216.300	Deferred Comp
Accrued Wages & Benefits	216.400	Accrued Wages/Benefits

Liability Accounts

Class	Account	Description
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
Advances & Deposits	227.200	Advance Fees for MSB Events
Advances	236.000	Advance From
Advances	236.100	Advance From Rev Loan Fnd
Advances	236.200	Advance From Areawide Fnd

Liability Accounts

Class	Account	Description
<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	<i>Closing Entries</i>		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	<i>Budgetary Fund Balance</i>		
		301.000	Budgetary Fund Account
RE11	<i>General Property Taxes</i>		
		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	<i>Sales Taxes</i>		
		313.100	Marijuana Sales Tax
		313.150	Marijuana Penalties and Interest
		313.200	Sales Tax
		313.250	Sales Tax Penalty & Interest
RE15	<i>Excise Taxes</i>		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	<i>Special Assessment Revenue</i>		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest
		321.300	Penalty
		321.400	Fee
RE31	<i>Federal Grants</i>		
		331.000	Federal Grants
		331.100	Federal Eda
		331.200	Federal Fmha
RE32	<i>Federal Shared Revenue</i>		
		332.000	Federal Shared Revenue
RE33	<i>Federal Pilot</i>		
		333.000	Federal Pilot
		333.100	National Forest Income
RE34	<i>State Grants</i>		
		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
RE35	<i>State Shared Revenue</i>		
		335.150	Safe Communities

Revenue Accounts

Code	Description	Account Code	Account Description
		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
		341.360	Special Events Fee
		341.370	Community Enrichmnt Fees
		341.400	Subdivision Fees
		341.450	Land Sales Brochures

Revenue Accounts

Code	Description	Account Code	Account Description
		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
		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

Revenue Accounts

Code	Description	Account Code	Account Description
		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 Ckecks
		344.100	S/F Use Palmer
		344.200	S/F Use Wasilla
		344.300	S/F Use Houston
		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		

Revenue Accounts

Code	Description	Account Code	Account Description
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	<i>Ice Arena Fees</i>		
		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	<i>Community Pool Revenues</i>		
		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	<i>Transient Accommodation Tax</i>		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest
RE49	<i>Water & Sewer Fees</i>		
		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	<i>Education Revenue</i>		
		350.000	Education/Local
RE61	<i>Interest Earnings</i>		

Revenue Accounts

Code	Description	Account Code	Account Description
		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	<i>Intragovernmental</i>		
		362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	<i>Property Sales & Uses</i>		
		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	<i>Transfers From Other Funds</i>		
		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
		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	<i>Recovery Wage, Fringe, Exp</i>		
		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

Revenue Accounts

Code	Description	Account Code	Account Description
		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	<i>Other Revenue Sources</i>		
		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	<i>Other Financing Sources</i>		
		390.000	Other Financing Sources
RE91	<i>Proceeds Of Gfs Disposal</i>		
		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
		413.300	Exp Allowance-Within Boro
		413.400	Meal Allowance -W/I Boro

Expense Accounts

Code	Description	Account Code	Account Description
		413.500	Meeting Comp - W/I Boro
		413.600	Lost Income - Within Boro
		413.900	Other Exp - Within Boro
EX14	<i>Expenses Outside of Borough</i>		
		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	<i>Bad Debts Expense</i>		
		420.000	Bad Debts Expense
EX21	<i>Communications</i>		
		421.100	Communication Network Services
		421.200	Postage
		421.300	Communication Network
EX22	<i>Advertising</i>		
		422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	<i>Printing</i>		
		423.000	Printing
		423.100	Resale/Printed Maps
EX24	<i>Utilities-Building Oprtns</i>		
		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	<i>Rental/Lease</i>		
		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	<i>Professional Charges</i>		
		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
		426.810	Taxes and LID Fees
		426.900	Other Professional Chgs
		426.910	Prof Chgs - School Dist.
EX27	<i>Insurance & Bond</i>		

Expense Accounts

Code	Description	Account Code	Account Description
		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
		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

Expense Accounts

Code	Description	Account Code	Account Description
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX32	<i>Fuel/Oil-Vehicle Use</i>		
		432.100	Oil & Lubricants
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	<i>Misc Supplies</i>		
		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	<i>Equipment Under \$5,000</i>		
		434.000	IT Equipment under \$5000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	<i>Debt Service</i>		
		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	<i>Loan Payments</i>		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure
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

Expense Accounts

Code	Description	Account Code	Account Description
		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 Oprtg
		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)
		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

Expense Accounts

Code	Description	Account Code	Account Description
		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
		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

Expense Accounts

Code	Description	Account Code	Account Description
		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
		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

Expense Accounts

Code	Description	Account Code	Account Description
		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
		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

Expense Accounts

Code	Description	Account Code	Account Description
		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
		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

Expense Accounts

Code	Description	Account Code	Account Description
		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	<i>Capital Proj-Fumish/Equip</i>		
		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
		464.715	Overtime-Admin Time
		464.910	Contingency
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	<i>Other</i>		
		465.000	Other
EX70	<i>Grant Audit Fee</i>		
		470.000	Grant Audit Fee
EX71	<i>Grant Audit Fee</i>		
		471.000	Audit/Admin Fee Grants
EX72	<i>Legal Fee</i>		
		472.000	Legal Fee
EX73	<i>State Fees</i>		
		473.000	State Fees
EX74	<i>Federal Fees</i>		
		474.000	Federal Fees
EX75	<i>Organization Admin Fees</i>		
		475.000	Organizations' Admin Fees

Expense Accounts

Code	Description	Account Code	Account Description
EX81	<i>Areawide Fund⁽¹⁰¹⁾</i>		
		481.000	Areawide Fund (101)
EX82	<i>Grant Clearing Fund</i>		
		482.000	Grant Clearing Fund (800)
EX83	<i>Capital Project Funds</i>		
		483.000	Cap Proj Interfund Transf





- Utility Fund
- Solid Waste Fund
- Golf Course Fund
- Fleet Maintenance Fund
- Materials & Distribution Fund
- Self Insurance (Risk MGMT) Fund
- Traffic Fund
- Local Option Gas Tax Fund
- Building Fund

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2021

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The largest funding sources are the Water, Sewer and Stormwater fees, totaling \$9M, representing % of the total \$279M followed by Capital (Surplus and Cap Fund) and Bond sources for \$62.6M at 22%. The property taxes of \$10M (not of CRA TIP funding) only fund 16% of total funding sources and 42% of the City's General Fund. Interfund transfers for the General Fund totaled \$276.37% of all total funding sources.

The City's total Adopted Budget for all funds total \$279M. The General Fund represents 37% of that total with expenditures of \$103M. The Water & Sewer Utility Fund is \$1M, % of the total. The Capital Improvement Fund (General and Utility Funds) is \$62M, 22% of the total and the Solid Waste Fund represents \$1M, % of the total \$279M. The remaining funds total 77% of the total Adopted Budget.

General Fund revenues of \$81M, plus transfers from other funds of \$22M, total \$103M. As a result of the increased taxable values in the City the General Fund will recognize approximately \$1.9M in FY 2021-22 over FY 2020-21. The Fund Balance will be increased by \$959,057. Ad Valorem Taxes have increased 4.7% from FY 2020-21 to FY2021-22. Intergovernmental revenues (mainly State & County Shared Revenues and Sales Tax) are approximately \$10M. Transfers from Other Funds are \$22M, an increase of \$1.2M over the prior year.

The General Fund budget provides the resources to carry out the majority of the direct services to City taxpayers. The Adopted Budget for FY 2021-22 totals \$103M, an increase of \$1.4M (1.4%) over the FY 2020-21. Together, the Police and Fire Departments' budgets total \$95M or approximately 92% of the \$103M General Fund budget.

The CIP process identifies the City's repair/maintenance/modifications/new projects exceeding \$5,000. The CIP process includes project prioritization, operating and capital impacts, and identifying funding sources. The recommended projects may be related to infrastructure modifications, new facilities, major equipment purchases, technology, and major renewal and replacement.

Narrative for FAQ

Questions/Answers

Q: Overall, what are the City's Revenues and Expenses?

A: The budget is balanced at \$279 million.

Q: What is the budget/appropriations for the General Fund?

A: The General Fund appropriations is \$103 million.

Q: Where does the City's revenue come from?

A: The variety of revenues comprises of Ad Valorem Taxes, Intergovernmental Revenues, Charges for Services, and Transfers.

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