

Matanuska-Susitna Borough



Approved Annual Budget Fiscal Year 2008





MATANUSKA-SUSITNA BOROUGH

Borough Manager's Office

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 745-9689 • Fax (907) 745-9669

To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2008 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2008 budget was formally adopted by the Assembly on May 30, 2007. A discussion of each section of the budget follows.

The approved comprehensive annual budget is presented in nine major sections: Financial Summary, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, Debt Service Funds, Capital Project/Grant Funds, Internal Service Funds, and Other Information. The Financial Summary Section includes the mill levies adopted for fiscal year 2008, fund balance reconciliations, revenue and expenditure summary and personnel comparisons. 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, other service areas, and the educational fund.

There are two sections for enterprise funds. One is for the operation of Solid Waste and the other for the operation of 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 operations, the use of an enterprise fund will more clearly identify the financial condition of the respective operation. Additionally, should either 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 four separate funds. This includes the debt service for the school facilities, the Central Mat-Su Public Safety Building and the parks and recreation bonds. A new debt service fund has been established to service the debt for the new animal care facility. Construction of this facility is expected to begin in summer of 2008.

The Capital Projects/Grants/Pass-Through section includes approved capital projects for Borough facilities, infrastructure, indoor/outdoor recreation, libraries, emergency services and road projects. It also includes funds required for matching grants, block grants and the grant to the Mat-Su Convention and Visitors Bureau as well as other entities. Additionally, it includes funds for a study of tourism infrastructure needs, financial software for the responder payroll, development of Mat-Su College and right-of-way acquisitions and Municipal Land Surveys.

The Internal Service Funds section contains the information related to the low cost loans available to the road, fire and special service areas. The Other Information section includes personnel information and the Borough's chart of accounts.

The Borough exercises several areawide powers. This includes property assessment and collection of taxes, planning and zoning, parks and recreation, emergency medical services 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 school construction projects. Therefore, the budget of the school district is included in the Borough's comprehensive budget as a component unit.

The Borough also exercises various nonareawide powers. This includes solid waste, libraries, septage disposal, animal control and economic development. The Borough is responsible for 29 active service areas (flood, water, fire, roads and erosion control). Service Area Boards of Supervisors are appointed by the Assembly to oversee the affairs of each service area and make recommendations to the Borough Manager and Assembly on certain matters that affect each service area. This document includes the budget detail for these service areas.

FISCAL YEAR 2008 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 18, 2006 the Borough manager introduced the proposed budget. Prior to introduction, the administration held several work sessions with the Assembly to review the proposed budget. Public hearings were held by the Assembly on the proposed fiscal year 2008 budget on May 3rd and May 8th. The Assembly began deliberation on the budget on May 17th, 2007. Deliberations continued on May 23rd. The proposed budget as amended was adopted at the May 30th meeting. The fiscal year 2008 assembly adopted comprehensive budget includes the Borough's general operations, the school district's operations, road service areas, fire service areas, special service areas, enterprise operations, debt service and certain capital projects and grants. The amendments approved by the Assembly included the technical corrections in addition to amendments to the budgets for several funds including the Areawide, Nonareawide, Enhanced 911, Education Operating, Willow Fire Service Area, Willow Road Service Area and the Port Enterprise Fund.

Reflected in this budget was the continued funding of a reservation of the areawide fund balance. This reservation was originally established in fiscal year 2003. It is a reservation for the minimum fund balance. This equated to 25 percent of the budgeted expenditures of the operating funds in the fiscal year 2008 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$17,011,986.

Several other reserves were also approved by the Assembly. A reserve for Emergency Response was approved in the amount of \$500,000 to cover unanticipated expenditures resulting from natural or human caused disasters including disaster response expenses. A capital reserve in the amount of \$500,000 was also approved to cover one-time capital expenditures or site acquisition costs. Additionally, a reserve for major repair and renovation was approved. A sum of \$1,000,000 was approved for qualified major repair and renovation projects which meet the criteria set forth in Assembly Memorandum 04-042.

All of the above referenced reserves were established in code. In addition to the reserves established by code, the Assembly appropriated funds into one other reserve. In 2007, funds were appropriated to renovate the old Administration Building. Due to parking space issues, that project was not completed. It was approved to reappropriate \$1,000,000 from that project to a reserve

within the Areawide Fund. This reserve is established to either provide administrative office space or tax relief in fiscal year 2009.

A major amendment to the proposed fiscal year 2008 budget provided tax relief to the taxpayers of the Matanuska-Susitna Borough. In total, over \$3.7 million was approved to provide tax relief to all taxpayers of a portion of their real and personal property taxes billed July 1, 2007.

Upon approval of the technical and other amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.644 mills and the nonareawide fund was approved at a rate of .37 mills. In addition to the amendments discussed above, the following summarizes the other major amendments to the Manager's Proposed Budget.

Technical Amendments:

- Addition of the Municipal Energy Assistance Program payment from the State of Alaska, \$3,223,175. (Areawide Fund).
- Addition of PERS relief from State of Alaska, \$1,687,059. (Various Funds).
- Reduction of \$111,000 for expenditures for ALMR radios in various funds due to receipt of a grant to purchase the radios.

Assembly Amendments:

- Reduction of \$250,000 of the reserve for capital and of the reserve for emergency response. (Areawide Fund).
- Increase in transfer to Education Operations and in the operating expenditures of the Education Operating Fund, \$1,218,872 (Areawide Fund and Education Operating Fund) to allow for full funding of 100% of the School Board budget priorities for all schools and an increase of \$1,650,705 to provide funding for the Intervention Specialist Program at the elementary schools.
- Increase of \$60,000 and \$72,000 respectively in the block grants to the cities of Palmer and Wasilla.
- Increase of Other Professional Charges of \$100,000 for Hatcher Pass. (Areawide Fund).
- Decrease of \$195,000 for a lease payment for a building for Emergency Services operations. (Areawide Fund).
- Increase of \$155,000 for the Trapper Creek Library building. (Nonareawide Fund).
- Reduction of \$366,203 in the Port Enterprise Fund for the elimination of three security guards and \$184,000 of expenditures in Equipment Rental, Other Contractual and Other Professional.

FISCAL YEAR 2008 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES AND PARKS AND RECREATION PROJECTS, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS, MAINTAINANCE OF AN ADEQUATE FUND BALANCE AND FUNDS RESERVES FOR EMERGENCY RESPONSE, CAPITAL, MAJOR REPAIR AND RENOVATION, ADMINISTRATIVE OFFICE SPACE AND/OR TAX RELIEF IN FUTURE YEARS.

The fiscal year 2008 assembly adopted comprehensive budget is approximately \$51 million more than the 2007 revised budget. The major increase was in education operations which amounted to over \$40 million. Additionally, the Borough increased the contribution to education by \$4.1 million over the amount originally approved in the fiscal year 2007 budget. The major increase in general government operations related to the additional funding for staffing, equipment, studies and/or software needs in Information Technology and Finance. (The new positions are discussed in detail in the personnel section of this letter.) Additionally Phase III of a new pay plan was approved for the on-call responders. Other increases related to the increase in the PERS contribution due to the increase in the PERS rate, increased workers compensation insurance costs as well as contractual increases for professional and other services. Lastly, there is an increase of \$3.9 million for the first debt service payments on the new General Obligation Bonds and the Lease, Certificates of Participation. The proceeds funded or will fund the construction of the new Knik-Goosebay and South Palmer Elementary Schools and the Animal Care Facilities as well as the remodel/renovation of Wasilla High and Middle Schools.

FISCAL YEAR 2008 BUDGET TOTALS \$318,070,156.

Overview. The adopted comprehensive budget for fiscal year 2008 totals \$318.1 million. Included in this total is \$224.0 million for school operations, \$18.3 million for debt service, \$40.0 million for Borough operations, \$4.7 million for fire service area operations, \$7.6 million for road service area operations, \$6.2 million for enterprise operations, \$13.4 million for capital projects, \$1.3 million for the dust control program, \$1.7 million for miscellaneous grants, and \$0.9 million for other service areas and E-911 operations.

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, a 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 January 2006 and as of the base year of 1999. For fiscal year 2008 that amount was \$20,975,564.

Early in the budget process, joint committees of the Assembly and School Board met along with the Borough Manager and Chief School Administrator. The District conveyed that they would be implementing a Program Based Budget. Programs are prioritized. Funding of each program is dependent of the total funding approved and the prioritization. Included in the Manager's Proposed budget was \$40,763,422 as the local contribution for education. This was based on the per student funding received in fiscal year 2007 increased by the average increase in the Consumer Price Index over the last 10 years. During the Assembly's final deliberations, the Assembly approved an additional contribution of \$1,218,872 to fund 100% of existing School Board budget priorities for all schools. The Assembly also approved an additional contribution of \$1,650,705 to fund the Intervention Specialist Program at the elementary schools. In total, the contribution to education operations for fiscal year 2008 increased to \$43,632,999.

In addition to the direct contribution to the school district from local sources, \$16,895,523 must be provided for school construction debt service and related expenses. Of the \$16,895,523 in debt service payments and related costs, it is estimated that the Borough will receive \$11,307,021 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2008 is budgeted at \$5,588,502. The total local appropriation for education related costs, including operations and gross debt service is \$240,855,867. The total appropriation amounts to 76 percent of all fiscal year 2008 expenditures.

TABLE 1

SCHOOL SUPPORT					
	Federal	State	Local	Borough	Total
Operate Schools	28,684,854	147,892,875	3,749,616	43,632,999	223,960,344
Debt Service		11,307,021		5,588,502	16,895,523
Total	28,684,854	159,199,896	3,749,616	49,221,501	240,855,867

The adopted budget for the school district for operations for the fiscal year 2008 budget is \$223,960,344 as compared to the adopted budget for the district for fiscal year 2007 of \$183,687.94.

COMMUNITY SCHOOLS

The School District quit funding the Community Schools program many years ago. Now the Borough finances this program. Included in this approved budget is \$40,000 for Community Schools. A very successful program has been established by the Community Development Department and has been renamed the Community Enrichment Program.

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, the aircraft registration tax, 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 2008 budget shows an increase of approximately \$4.6 million in total taxes.

The increase referenced above was attributable to the increased revenues from vehicle taxes and excise taxes as well as an overall increase in assessed value. Overall, the Borough experienced an increase in assessed value of approximately 11 percent. This increase in assessed value is not only attributable to the increase in property values but also due to the larger number of new residences and commercial buildings that were constructed over the past year. Of the 11 percent overall increase in assessed value, 4 percent was attributable to new construction. The following table, Table 2, illustrates the dramatic increase in both commercial and residential construction over the last several years including the most recent year.

TABLE 2

FISCAL YEAR	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
1997	880	54,632,400	48	6,205,700
1998	893	55,663,200	116	24,526,800
1999	963	80,551,300	132	27,742,200
2000	891	71,569,200	90	34,486,400
2001	873	74,392,400	91	40,665,900
2002	983	104,218,600	62	8,801,100
2003	1,236	143,840,600	236	12,959,400
2004	1,464	156,984,200	145	35,976,900
2005	1,664	260,999,800	133	117,499,500
2006	1,533	258,054,200	186	115,217,400
2007	1,423	254,216,700	114	31,462,800

Senior Citizen and Disabled Veteran Exemption. Alaska Statutes mandate that properties meeting certain criteria are exempt from local taxation. The state is then to reimburse the municipality for these 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 this mandate are compounded as more and more properties are qualifying to be exempt from taxation. In fiscal year 2008 alone, assessed valuations for these properties increased by over \$37 million. Whereas, the increase in these properties in fiscal year 2007 was \$36 million. Table 3 reflects the most current history of this issue.

TABLE 3

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	-0-	3,157,014
2005	5,196,599	-0-	5,196,599
2006	5,476,962	-0-	5,476,962
2007	5,383,778	-0-	5,383,778
2008	5,800,245	*	5,800,245
* No reimbursement is expected.			

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .65 mills.

OPERATING BUDGET CHANGES

The Matanuska-Susitna Borough is still one of the fastest growing areas of the State. This budget was prepared with the goal to address critical issues that provide for better quality of service to our residents. In addition to increased funding for education, the assembly approved the funding for ambulance services above the level from the prior year, new technology as well as positions and necessary reserves to address the needs of our citizens. All of these are discussed in detail below.

Fund 100: Areawide Operations. Overall the general fund expenditures and transfers increased in total by \$13 million from the revised 2007 budget. Of that amount, \$3.2 million is for the first payments on the bonds issued for Knik Goosebay Area Elementary School, South Palmer Area Elementary School and the Wasilla High School and Middle School Renovation projects. As previously discussed, the Borough's contribution to education operating also increased by \$4.1 million over last year. The increases relate to increased benefit requirements (PERS), insurance costs (workers compensation), technology needs, state statute requirements, planning and land use studies, contractual requirements, a new ambulance as well as new equipment for rescue, funds to upgrade our recreational facilities and other borough facilities, funds for the Sutton Community Center as well as the dust control program, matching funds for various grants and personnel costs which will be discussed later. The approved capital projects for fiscal year 2008 are also discussed below. Additionally, this budget funds reserves for emergency response, capital, major repair and renovation, administrative office space and/or tax relief in future years.

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 which the Assembly has approved through the adoption of this budget. This included funding for the Port MacKenzie Comprehensive Plan and Special Use District (SPUD), Big Lake Comprehensive Plan, Human Services Community

Matching Grant, Water Studies, Imagery/Topographic Data Collection, Business Retention and Expansion Effort, Rail Line Economic Development Analysis, Port Development Economic Plan, 4-Year University Coordination as well as funds for the design, plan and site cleanup and remediation for junk and trash nuisance abatement.

There are numerous changes in the Office of Information Technology (OIT). OIT is now a department with the adoption of this budget. Funds have also been approved to mothball the AS/400. All systems will be completely migrated from that system. Additionally, funds have been approved to complete the conversion from NAD 27 to NAD 28. GIS will be providing extensive support for the new Govern software. GIS will also be completing E-911 Address Atlas Books and Watershed Atlas. The department will also provide support for CAD implementation and completing a major overhaul of the borough's web technology.

Within Emergency Services, Phase III of the pay plan for the responders was approved in this budget. As a reminder, in fiscal year 2006, a major change in that budget included the implementation of Phase I of a new pay plan for both the Ambulance and Fire on-call responders. This was initiated in order to attract and retain the responders. They provide a significant service to our community responding to emergencies at all hours of the day or night. The responders will continue to adhere to goals of continuing to improve response times while providing consistent services.

In the Finance Department over the past couple years, we have worked towards the implementation of the new Financial and Assessment software systems. The new Assessments system will significantly enhance our ability for better reporting and communication. Additionally, GIS will be integrated with Assessment, Land Management and tax collection. The Go-Live date for the new Assessment system will be August 13, 2007. The last area of the Finance Department that needs upgraded is the On-Call Responder Payroll. This program was originally written in house because of the unusual nature of the payroll. \$250,000 has been approved in this budget for a new software system for the On-Call Responder Payroll. As previously discussed, the existing program needs to be migrated off the AS/400.

Approved in the capital projects/grant budget is \$1,500,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. These funds will provide match for grants for the Federal Transit Administration, Federal Highway Administration and Department of Agriculture. \$125,000 was approved as match for the Community Development Block Grant. Also approved was \$375,000 for 50% of the Shop Building that is being built for Talkeetna Water and Sewer. Parks and Recreation will be utilizing half of the building. \$600,000 was approved for a community center in Sutton which will be attached to a new library.

Regarding other capital requests, approved in this year's budget was \$975,000 for repair and maintenance of the administration and other buildings, \$180,000 for various studies and \$50,000 for a new generator at the Willow Community Center. Additionally, the budget includes \$534,000 approved for indoor and outdoor recreation for equipment and needed improvements. Also approved was \$115,000 for vehicles, \$45,000 for a van, and \$10,000 for the underground storage program. The comprehensive list of approved capital projects is included under the tab for Capital.

For public safety related equipment, \$140,000 was approved for a new ambulance, \$124,000 for Command and Medic One vehicles and \$238,000 for rescue equipment. Several projects were requested by the Fire Service Areas which are discussed in more detail below.

The dust control road matching funds program was approved in the amount of \$1,300,190. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2008. If amounts are received in excess of \$1,300,190, a subsequent appropriation will be completed in accordance with code. The dust control matching program continues to be an extremely popular program with the residents of the borough.

Lastly, approximately \$1.6 million has been approved for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure and studies. Also, \$100,000 was approved for right-of-way acquisitions.

Fund 200: Nonareawide. Overall operating expenditures in the nonareawide fund increased by approximately \$700,000 as compared to fiscal year 2007. This increase is due namely to contractual obligations. In addition to the increase in PERS contribution and workers compensation costs, there were also increases in other professional and other contractual. This included \$100,000 for the Small Business Development Center and \$15,000 for the Resource Conservation and Development Council which had previously been budgeted in other funds. Also approved was \$60,000 for Economic Modeling efforts and \$25,000 for emergency veterinary services in Animal Care and Regulation.

Capital requests increased from \$312,000 in fiscal year 2007 to \$535,000 in fiscal year 2008. Among projects approved was \$355,000 for a library that will be located in the Trapper Creek area. The library will be attached to the Emergency Services building that will house an ambulance and rescue equipment. Additionally, \$100,000 was approved for an Economic Development project to convert Mat-Su College to a four-year college. Lastly, \$10,000 was approved to upgrade the barn at Animal Care and \$70,000 was approved for replacement of two Animal Care and Regulation vehicles.

Also approved in the fiscal year 2008 Nonareawide budget was the debt service payment of \$590,000 on the new Animal Care building. Lease, Certificates of Participation will be issued in fiscal year 2008. The proceeds will be utilized to construct the new building which will also incorporate the existing structure. The significant deficiencies in the existing building will be addressed at that time.

Fund 203: Land Management Operations. The operating budget for the Land Management Fund shows an overall increase of \$192,000 for operations. Again, this relates to contractual obligations as well as additional funds for trail surveys, trail and land title research, trail contract assistance and community outreach and education. Regarding projects, \$170,000 was approved for the fiscal year. This includes \$80,000 for right-of-way acquisitions, \$75,000 for Municipal Entitlement Land Surveys and two \$7,500 grants. One grant is for the Upper Susitna Soil and Water Conservation District and the other is for the Wasilla Soil and Water Conservation District.

Fire Service Areas

In addition to expenditures approved for the operations and ongoing repair, upgrade and maintenance of the public safety equipment and buildings, several fire service areas had requested major capital appropriations. Approved for Wasilla Lakes was \$1,100,000 in funding for a new facility (Station 6-6) to be located on Fairview Loop. Also approved was \$830,000 for two interface/water supply engines and related equipment. Approved for Meadow Lakes was funding in the amount of \$400,000 for the replacement of a tanker at Station 7-2.

Road Service Areas

Included in the road service area budgets are not only their operating budgets but also their monies for 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. For fiscal year 2008, we have incorporated the transfer for road capital projects totaling \$3.3 million within the budget. The specific projects were identified in Assembly Memorandum 07-021 and approved by the Assembly on February 20, 2007.

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. Regarding expenses, actual operating costs have increased by approximately \$627,000 in fiscal year 2008. One reason for the increase is related to the additional \$215,000 in the budget expected for the new operating contract at the landfill. Also approved was \$105,000 for a 120-yard transfer trailer and a trash compactor with two dumpsters. Additionally, increases are attributable to contractual obligations. Lastly, for capital, the Assembly approved \$145,000 for improvements at the Talkeetna, Willow, Sunshine and Butte transfer sites. Additionally, \$60,000 was approved for improvements at Central Landfill, \$30,000 to rebuild the indoor and outdoor scales and \$25,000 to replace a vehicle.

Port Enterprise Fund

The Port Enterprise Fund was newly created in fiscal year 2005. This was created for several reasons. This is an operation where fees are charged to external users. 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.

Overall, the expenditures decreased from fiscal year 2007 by almost \$200,000. One reason was due to the amendment approved by the Assembly to decrease Other Contractual and Other Professional by \$180,000.

A large portion of the Port Enterprise budget is for interest expense (\$488,375). This related to the loan from the Land Management Permanent Fund and the General Obligation Bonds both of which were utilized for the construction of the deep draft dock. After the principal payments in fiscal year 2008, the balance of the loan to the Land Management Permanent Fund and the General Obligation Bonds will be \$899,679 and \$8,410,000 respectively.

PERSONNEL

The adopted budget addresses some of the staffing needs generated by the significant growth in the Borough population and the increased demands as a result of that growth. While not addressing all needs, the 9.87 full time equivalent (FTE) positions approved by the Assembly will certainly assist in serving our taxpayers more efficiently. New positions were added in Law (1.0), GIS (1.0), Information Technology (0.50), Accounting (1.0), Assessments (1.0), Planning (2.0), Project Management and Engineering (1.0), and EMS Administration (2.0). Additionally, a position in Economic Development was increased from part time (0.63 FTE) to full time (1.0).

In the new department of Information Technology, one full time and one part time position was approved. The part time position (.5 full time equivalent) will provide administrative support. Previously, administrative support had fallen as a responsibility of the Assistant Borough Manager's Secretary. With the development of the CIO position and the creation of the new department which combined the GIS office with the IT office, it has taken considerable more of the Assistant Borough Manager Secretary's time than she has available. The part time Administrative Secretary will assist in addressing the numerous projects that IT is involved with now and in the future.

A new GIS Technician has been approved. This new GIS Technician position would focus primarily on maintaining the required data layers to support the new Govern system. Also, as the additional components of the Govern system are implemented (permitting, Planning and Land Management) there will be additional data layers that will require proper maintenance. This includes all the lands that are not currently tracked within the ALEA system. Including these other lands will greatly benefit all departments. This position would also work on tracking and processing utility easements as well as assist in Watershed and E-911 address atlas production.

Within the Finance Department, two positions were approved. This was for an Accounting Assistant II position in the Accounting Division specifically to address Grants and Payroll. A position was previously added in 1997 for grants and payroll administration. Since then, the volume of grant billings and reports has grown tremendously and this staff member now works solely with grants. In fact, there has been an increase in grants and required reporting of over 160% since 1997. The new position will assist with preparing monthly and/or quarterly reports for approximately 250 grants as well as assist in coordinating over 35 project managers to ensure that the necessary information is submitted to the appropriate granting agencies. They will assist in ensuring compliance with all reporting requirements. The position will also assist with payroll administration. We currently process payroll for over 370 regular, project and temporary employees and over 440 on-call responders. The budget within the Accounting Division for overtime was reduced for this position.

The second position approved is an Appraiser in the Assessment Division. The new Appraiser will assist in tackling the excessive workload in the Assessment Division. Development in the Borough is beginning to mature with significant large commercial and more sophisticated residential construction being developed. Increased resources are required to address this level of development, which is new to the Borough. The new Appraiser will assist in discovery and the addition of new construction and property improvements to the assessment roll as well as other tasks. Both state law and borough code require this. Another area that needs the attention of this new position is the remote areas. The State Assessor has stated that equity in taxation demands more resources in the remote areas. This position will also allow reviews of more anomalies and

inventory hot spots. The concerted effort on the remote areas, along with the annual road canvas which we conduct as well as a sales review and hot spot review will satisfy the requirements of the State Assessor. Overtime has been reduced as a result of approving this new position in the budget.

Two new positions were approved in the Department of Planning and Land Use. The new Planner I/Grant Writer position will be dedicated to finding, applying and managing grants to help fund Borough programs and functions. This is critical as we face decreasing federal and state project funding. This position will seek grant funds from public and private sources to assist all functional groups within the Borough.

The second position that was approved was a Traffic Technician. An amendment was made during budget deliberations to add this new position. The Traffic Technician will collect data and do analyses of traffic volumes and flow patterns.

A new Engineering Coordinator was approved in the division of Project Management and Engineering, in the Department of Public Works. We presently have one Engineering Technician I position that is responsible for platting actions and road inspections. That position will continue to be responsible for platting actions. The new position will perform all interim and final inspections on all subdivisions under construction and ones recently completed that needed final approval. The new position will also be responsible for all road inspections.

Within the Emergency Services Department, two new positions were approved. One position that was approved is a new Office Assistant. This position will provide essential activities not only to the DES staff, but also to all the area Chiefs, the 400-plus responders, various Borough committees, and to the general public. The second position approved is an Emergency Manager in Administration. This position will coordinate, plan, direct and oversee the activities and operations of the Borough's Emergency Management and Homeland Security activities to ensure local emergency response agencies and the general public are prepared to respond to and recover from any hazard or terrorist activity which may affect the Borough. This position will supervise other positions also involved in emergency management activities such as the Emergency Management Program Coordinator, Citizens Corp, CERT program, etc. In times of emergency, this position will act as the Emergency Operations Center (EOC) Manager, and after the emergency serve as the Incident Recovery Coordinator (IRC). This position would also occupy a seat on the Local Emergency Planning Committee (LEPC) and assist with any other activities related to the preparation for, response to, and recovery from emergencies and disasters.

In the Law Department, a new Assistant Borough Attorney was approved. Mr. Spiropoulos discussed this matter in detail during his budget presentation to the Assembly in March.

Lastly, an amendment to the proposed budget was approved by the Assembly to increase the part-time Administrative Secretary I to full time. This was an increase of .37 FTE.

SUMMARY

There are several important items that should be noted relative to this budget for the next fiscal year. First, the intent was to, at a minimum, provide the same programs while enhancing or improving the level of services and quality of life while continuing to address the changing needs of our residents. Examples of this are the expanded funding of the Emergency Medical Services program including

equipment, funding for planning and land use studies and funds to leverage more grants for the benefit of our residents. Second, it was also the intent with this budget to not simply maintain the Borough's stable financial condition but to improve it. That was accomplished through the continuation of the reservation for the maintenance of the minimum fund balance and the funding of the reserves for Emergency Response, Capital, Major Repair and Renovation, and Administrative Office Space/Tax Relief in future years. Third, as a means of providing tax relief for the property owners this year, the Assembly approved over \$3.4 million as tax relief. A portion offsets each tax bill mailed July 1, 2007.

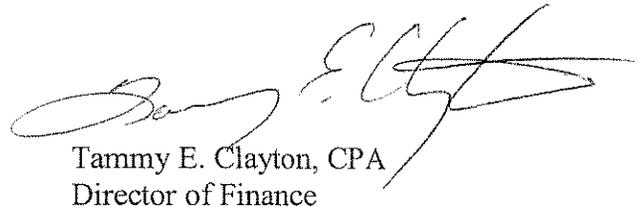
Services provided by our local government affect the quality of life of people living in the area served by the government. In our Borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$241 million (76 percent of the comprehensive budget) spent on education or education related expenditures, 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. The addition of the new positions will assist in attaining that goal and meeting the community's expectation of receiving prompt, professional service on all issues no matter how insignificant they may seem. They are all important in our effort to provide an enhanced sense of protection and livability as well as services to the Borough citizens.

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 direction and still provide the Borough residents with the level of services that they have requested. Many thanks also go to Budget and Revenue Division Manager Cheyenne Heindel, Finance Secretary Elaine Flag, Programmer/Analysts Rhonda Zak and Harry Banks, Accounting Assistants Jennifer Ballinger and Katie Robinson and Comptroller Elizabeth Hartley for the long hours they have put in either working on or preparing this document. As always, we are available to assist you in reviewing and analyzing this budget.

Respectfully,



John Duffy
Borough Manager



Tammy E. Clayton, CPA
Director of Finance

MATANUSKA-SUSITNA BOROUGH

PRINCIPAL OFFICIALS

MAYOR AND ASSEMBLY

The legislative power of the borough is vested in the mayor and a seven member assembly. The assembly meets the first and third Tuesday of each month for its regular sessions. In addition, special meetings and work sessions are scheduled throughout the year.

Curtis D. Menard, Mayor
Lynne Woods, Deputy Mayor

Bill Allen
Michelle Church
Mary Kvalheim

Cindy Bettine
Robert Wells
Tom Kluberton

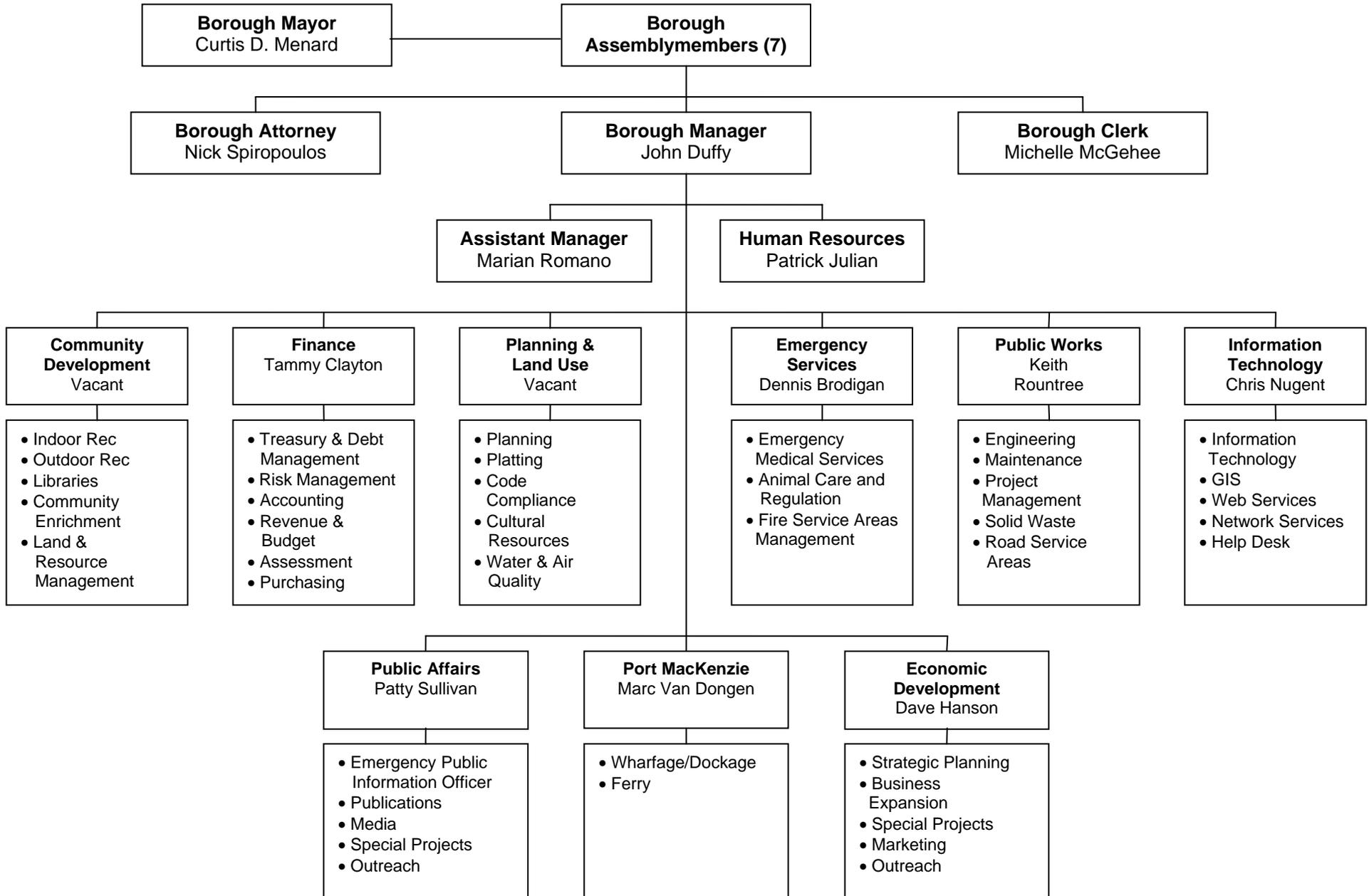


BOROUGH STAFF

John Duffy
Nicholas Spiropoulos
Michelle M. McGehee
Vacant
Tammy E. Clayton
Chris Nugent
Vacant
Keith Rountree
Dennis Brodigan
Dave Dunivan
Elizabeth Hartley
Cheyenne Heindel

Borough Manager
Borough Attorney
Borough Clerk
Director of Community Development
Director of Finance
Director of Information Technology
Director of Planning & Land Use
Director of Public Works
Director of Emergency Services
Borough Assessor
Borough Comptroller
Revenue & Budget Manager

**Matanuska-Susitna Borough
Organization Chart
Approved Fiscal Year 2008**



Non-code Ordinance

By: Borough Manager

Introduced: 04/17/07

Public Hearing: 05/03/07

Public Hearing: 05/08/07

Amended and Postponed until 05/17/07: 05/08/07

Amended and Postponed until 05/23/07: 05/17/07

Amended and Postponed until 05/30/07: 05/23/07

Amended: 05/30/07

Adopted: 05/30/07

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 07-007 (AM)**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY APPROPRIATING MONIES FROM THE CENTRAL TREASURY FOR THE BOROUGH OPERATING FUNDS, ENTERPRISE FUNDS AND CAPITAL FUNDS AND ESTABLISHING THE RATE OF LEVY FOR ALL BOROUGH FUNCTIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2007, AND ENDING JUNE 30, 2008.

BE IT ENACTED:

Section 1. Classification. This is a non-code ordinance.

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:

<u>NO.</u>	<u>FUND TITLE</u>	<u>APPROPRIATION</u>
100	Areawide General.....	31,020,745
200	Non-Areawide.....	3,558,458
202	Enhanced 911.....	651,875
203	Land Management.....	1,764,915
250	Wasilla-Lakes Fire Service Area.....	2,725,936
251	Butte Fire Service Area.....	302,677
253	Sutton Fire Service Area.....	110,683
254	Talkeetna Fire Service Area.....	161,775
256	Big Lake Fire Service Area.....	411,526
257	Meadow Lakes Fire Service Area.....	456,923
258	Willow Fire Service Area.....	261,310
259	Gr. Palmer Consol. Fire Service Area.....	324,700
265	Road Service Area: Administration.....	1,224,906
270	Midway Road Service Area.....	389,285
271	Fairview Road Service Area.....	341,114
272	Caswell Lakes Road Service Area.....	287,115
273	South Colony Road Service Area.....	535,117
274	Knik Road Service Area.....	826,681

275 Lazy Mountain Road Service Area.....110,028
 276 Greater Willow Road Service Area.....284,449
 277 Big Lake Road Service Area.....732,182
 278 North Colony Road Service Area.....101,382
 279 Bogard Road Service Area.....650,216
 280 Greater Butte Road Service Area.....350,097
 281 Meadow Lakes Road Service Area.....651,870
 282 Gold Trail Road Service Area.....603,088
 283 Gr. Talkeetna Road Service Area.....269,070
 284 Trapper Creek Road Service Area.....96,302
 285 Alpine Road Service Area.....144,358
 290 Talkeetna Flood Control.....8,483
 291 Garden Terrace Service Area.....52,366
 292 Point MacKenzie Service Area.....40,000
 293 Talkeetna Water/Sewer Service Area.....195,966
 294 Freedom Hills Road.....10,000
 295 Circle View/Stampede Estates E.C.S.A.....10,080
 296 Chase Trail Service Area.....2,900
 297 Roads Outside Service Areas.....2,500
 300 Debt Service-Schools.....16,895,523
 315 Debt Service-COP's.....524,174
 320 Debt Service-Parks & Recreation.....338,493
 325 Debt Service-Nonareawide A/C.....587,404

Subtotal - Borough Operating Funds.....\$68,016,672

510 Solid Waste Enterprise Fund.....4,260,699
 520 Port Enterprise Fund.....1,927,652

Subtotal - Borough Enterprise Funds.....\$6,188,351

*** Areawide Capital Projects.....4,176,500
 *** Areawide-Dust Control Program.....1,300,190
 *** Areawide-Palmer Block Grant.....236,905
 *** Areawide-Wasilla Block Grant.....288,355
 *** Areawide-Human Services Grant.....60,000
 *** Areawide-Youth Court.....30,000
 *** Areawide-MSCVB.....652,500
 *** Areawide-Tourism Infrastructure.....217,500
 *** Areawide-Study - Tourism Infrastructure Needs...75,000
 *** Areawide-CDBG Grant.....125,000
 *** Areawide-Federal Grant Match.....1,500,000
 *** Non-Areawide Capital Projects.....535,000
 *** Enhanced 911 - Pass through to Palmer.....10,340
 *** Enhanced 911 - Pass through to Wasilla.....10,340
 *** Enhanced 911 - Capital Projects.....72,445
 *** Land Management Capital Projects/Grants.....170,000
 *** Wasilla-Lakes FSA Capital Projects.....2,167,000
 *** Sutton FSA Capital Projects.....57,500
 *** Talkeetna FSA Capital Projects.....99,500
 *** Big Lake FSA Capital Projects.....40,000
 *** Meadow Lakes FSA Capital Projects.....410,000
 *** Willow FSA Capital Projects.....63,000
 *** Greater Palmer FSA Capital Projects.....35,000
 *** RSA Administration, Capital Projects.....237,000

*** Midway RSA Capital Projects.....520,359
 *** Fairview RSA Capital Projects.....123,043
 *** Caswell Lakes RSA Capital Projects.....13,967
 *** South Colony RSA Capital Projects.....491,080
 *** Knik RSA Capital Projects.....631,673
 *** Lazy Mountain RSA Capital Projects.....38,078
 *** Greater Willow RSA Capital Projects.....155,482
 *** Big Lake RSA Capital Projects.....71,063
 *** Bogard RSA Capital Projects.....194,311
 *** Greater Butte RSA Capital Projects.....141,797
 *** Meadow Lakes RSA Capital Projects.....438,726
 *** Gold Trails RSA Capital Projects.....493,577
 *** Greater Talkeetna RSA Capital Projects.....14,764
 *** Trapper Creek RSA Capital Projects.....19,852
 *** Alpine RSA Capital Projects.....8,862
 *** Solid Waste Enterprise Fund Capital Projects...260,000
 *** Port Enterprise Fund Capital Projects.....15,000

Subtotal - Borough Capital Projects.....\$16,200,709

TOTAL APPROPRIATIONS

\$90,405,732

Section 4. Appropriation for accrued wages payable. There is hereby appropriated an additional sum of \$250,000 into an account within the areawide fund, \$50,000 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, 2007 and upon payment of accrued liability within the areawide, non-areawide, and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 5. Appropriation for insurance. There is hereby appropriated \$150,000 into the property and casualty self-insurance fund (fund 640) from the areawide fund and \$25,000 into the property and casualty self-insurance fund (fund 640) from 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 2008.

Section 6. Appropriation for emergency response reserve. There is hereby appropriated an additional sum of \$500,000 into a reserve account within the areawide fund to cover unanticipated expenditures resulting from natural or human caused disasters including disaster response expenses. Said funds are to be expended only after the issuance of the formal declaration of emergency.

Section 7. Appropriation for capital reserve. There is hereby appropriated an additional sum of \$500,000 into a reserve account within the 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 8. Appropriation for a reserve for major repair and renovation. There is hereby appropriated an additional sum of \$1,000,000 into a reserve within the areawide fund for qualified major repair and renovation projects. Said funds are to be expended only upon assembly approval of qualified projects meeting the criteria as approved in Assembly Memorandum 04-042.

Section 9. Reappropriation from Borough Facilities, Capital Project Fund to the Areawide Fund for reserve for administrative office space or tax relief in 2009. There is hereby reappropriated an additional sum of \$1,000,000 from the Borough Facilities Capital Project Fund, Fund 435, Old Administration Building Renovation, Project 10062 to a reserve within the areawide fund for administrative office space or for tax relief in fiscal year 2009.

Section 10. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$17,011,986 into a reserve account within the areawide fund which is equal to a minimum of 25 percent of all budgeted expenditures of the fiscal year 2008 budget, excluding the budgeted expenditures of the school district.

Section 11. Reappropriation from Borough Facilities Capital Project Fund to the Areawide Fund to provide tax relief in 2008. There is hereby reappropriated an additional sum of \$200,000 from the Borough Facilities Capital Project Fund, Fund 435, Old Administration Building Renovation, Project 10062, to the Areawide Fund to provide tax relief in fiscal year 2008.

Section 12. Reappropriation from reserve to provide tax relief in 2008. There is hereby reappropriated from a Reserve to Provide Tax Relief an additional sum of \$1,399,230 to provide tax relief in fiscal year 2008.

Section 13. Appropriation to provide tax relief in 2008. There is hereby appropriated an additional sum of \$2,104,850 to provide tax relief in fiscal year 2008.

Section 14. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2008. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 15. Tax levies. The rates of tax levy on each dollar of assessed valuation of taxable property is hereby fixed at the following amounts in mills per each dollar of taxable property:

TAX FUND

Areawide	9.644
Non-Areawide	0.37
Butte Fire Service Area #2	2.35
Sutton Fire Service Area #4	3.05
Talkeetna Flood Control #7	1.02
Garden Terrace Service Area #8	8.48
Midway Road Service Area #9	1.82
Fairview Road Service Area #14	1.44
Caswell Lakes Road Service Area #15	3.83
South Colony Road Service Area #16	1.47
Knik Road Service Area #17	2.54
Lazy Mountain Road Service Area #19	2.08
Greater Willow Road Service Area #20	2.66
Big Lake Road Service Area #21	2.41
North Colony Road Service Area #23	3.36
Talkeetna Fire Service Area #24	1.51
Bogard Road Service Area #25	1.25
Greater Butte Road Service Area #26	2.43
Meadow Lakes Road Service Area #27	2.76
Gold Trails Road Service Area #28	1.89
Gr. Talkeetna Road Service Area #29	2.38
Trapper Creek Road Service Area #30	3.28
Alpine Road Service Area #31	2.86
Big Lake Fire Service Area #33	1.82
Meadow Lakes Fire Service Area #34	1.40
Willow Fire Service Area #35	0.96
Point MacKenzie Service Area #69	5.26
Wasilla-Lakes FSA #130	1.46
Circle View/Stampede Estates	
Erosion Control Service Area #131	3.06
Gr. Palmer Consolidated FSA #132	0.68
Palmer, City of	3.00
Wasilla, City of	0.00
Houston, City of	3.00

Section 16. 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 17. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

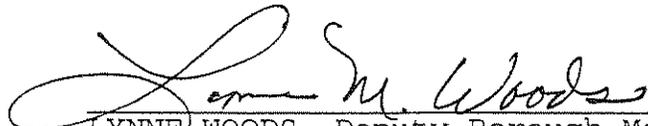
Section 18. Revenue deficiencies. In the event that total revenue from sources other than local support for any function is received in an amount less than the amount estimated in the budget document, the appropriation for such function is reduced a corresponding amount.

Section 19. Revenue increases. In the event that the total revenue from sources other than local support for any function are received in an amount more than the amount estimated in the budget document, the allocation of local support for such functions is reduced a corresponding amount.

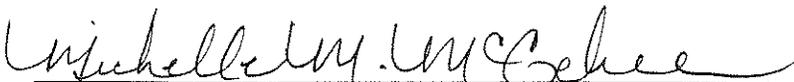
Section 20. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2007, for the first installment, and February 15, 2008, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 21. Effective date. Ordinance Serial No. 07-007 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 30 day of May, 2007.


LYNNE WOODS, Deputy Borough Mayor

ATTEST:


MICHELLE M. MCGEHEE, CMC, Borough Clerk

(SEAL)

PASSED UNANIMOUSLY: Woods, Allen, Church, Kvalheimm, Bettine,
Wells, and Kluberton

Non-code Ordinance

By: Borough Manager

Introduced: 04/17/07

Public Hearing: 05/03/07

Public Hearing: 05/08/07

Amended and Postponed until 05/17/07: 05/08/07

Amended and Postponed until 05/23/07: 05/17/07

Amended and Postponed until 05/30/07: 05/23/07

Amended: 05/30/07

Adopted: 05/30/07

MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 07-054 (AM)

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY APPROPRIATING MONIES FROM THE CENTRAL TREASURY FOR THE EDUCATION OPERATING FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2007, AND ENDING JUNE 30, 2008.

BE IT ENACTED:

Section 1. Classification. This is a non-code ordinance.

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.

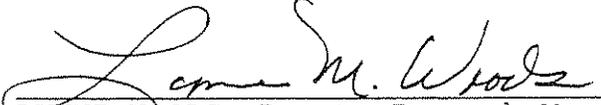
Section 3. Appropriation expenditure. There is hereby appropriated the following amounts to the funds indicated:

<u>NO.</u>	<u>FUND TITLE</u>	<u>APPROPRIATION</u>
204	Education Operating.....	\$223,960,344
TOTAL APPROPRIATION		<u>\$223,960,344</u>

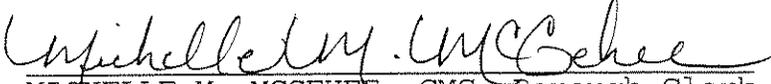
Section 4. Lapse of balances. All unexpended appropriation balances shall lapse to the appropriate fund as of June 30, 2008, in accordance with MSB 3.04.110.

Section 5. Effective date. Ordinance Serial No. 07-007 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 30 day
of May, 2007.


LYNNE WOODS, Deputy Borough Mayor

ATTEST:


MICHELLE M. MCGEHEE, CMC, Borough Clerk

(SEAL)

PASSED UNANIMOUSLY: Woods, Allen, Church, Kvalheimm, Bettine,
Wells, and Kluberton

**CITY OF WASILLA
ORDINANCE SERIAL NO. 07-32**

**AN ORDINANCE OF THE CITY OF WASILLA, ALASKA PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2008 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 Operating Budget for the Fiscal Year 2008 as presented by the Mayor and introduced on May 14, 2007.

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, 2008 exceed the estimates appropriated by this ordinance the affected appropriation is increased by the amount of the increase in receipts.

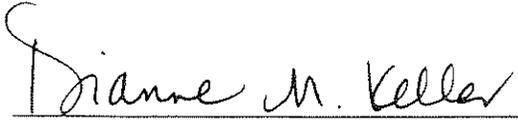
(b) If federal or state grant funds that are received during the fiscal year ending June 30, 2008 exceed the estimates appropriated by this ordinance the appropriation from city funds for the affected program may be reduced by the excess if the reduction is consistent with applicable federal and state statutes.

(c) If federal or state grant funds that are received during the fiscal year ending June 30, 2008 fall short of the estimates appropriated by this ordinance the affected appropriation is reduced by the amount of the shortfall in receipts.

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 takes effect July 1, 2007.

ADOPTED by the Wasilla City Council on June 11, 2007.



DIANNE M. KELLER, Mayor

ATTEST:



KRISTIE SMITHERS, MMC
City Clerk

[SEAL]

Introduced by: City Manager Healy
 Date: November 28, 2006
 First Public Hearing: November 28, 2006
 Second Public Hearing: December 12, 2006
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Pippel	
Erbey	
Vanover	
Wood	
Best	
Hanson	
Combs	

CITY OF PALMER, ALASKA

RESOLUTION NO. 06-034

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF PALMER, ALASKA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING DECEMBER 31, 2007 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 2007 Budget was held on Tuesday, November 28, 2006 and continued on Tuesday, December 12, 2006; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2007 fiscal year.

NOW, THEREFORE, THE CITY OF PALMER, ALASKA RESOLVES:

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2007 has been reviewed by the City Council.

Section 2. That money shall be appropriated from the all City funds (net of transfers) as follows:

	Expenditures
General Fund (01)	\$ 7,514,330
Water/Sewer Fund (02)	1,313,295
Airport Fund (03)	106,196
Land Management Fund (04)	.00
Solid Waste Collection Fund (05)	429,851
Ice Rink (07)	427,004
Golf Course (15)	755,788
Drug Enforcement (50)	.00
Police Grants (52)	.00
Narcotics Grant (53)	79,547
Neighborhood Parks Fund (55)	5,000
Subtotal Expenditures	\$ 10,631,011

Capital Improvements	
Water and Sewer (02)	\$ 3,081,727
Airport Fund (03)	200,000
Capital Projects (08)	3,409,365
Capital Projects Equipment (09)	300,000
Golf Course (15)	40,000
Solid Waste Collection (05)	.00
Ice Arena (07)	.00
Neighborhood Parks (55)	.00
Subtotal Expenditures	\$ 7,031,092
Debt Service	
Water and Sewer (02) – ADEC loan payment	\$ 149,230
Ice Rink (07) – G.O. Bond payment	55,000
Golf Course (15) – G.O. Bond payment	105,000
Subtotal Expenditures	\$ 309,230
Total Expenditures	\$17,971,333

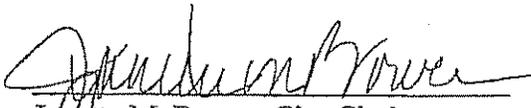
Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2007 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.

Section 4. That the 2007 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 2007 budget is adopted for a period of one (1) year, that being from January 1, 2007, through December 31, 2007.

Passed and approved by the City Council of the City of Palmer, Alaska, this 12th day of December, 2006


John C. Combs, Mayor


Janette M. Bower, City Clerk



RESOLUTION 06-07

A RESOLUTION OF THE CITY OF HOUSTON SETTING THE RATE OF LEVY AT 3 MILS FOR A TAX ON PERSONAL AND REAL PROPERTY, THE PROCEEDS OF WHICH TO BE INCLUDED IN THE GENERAL BUDGET.

WHEREAS, the Houston City Council has approved the levy a real and personal property tax pursuant to AS 29.45.590 in the amount of 3 Mils of the assessed value of the property taxed within the City of Houston; and

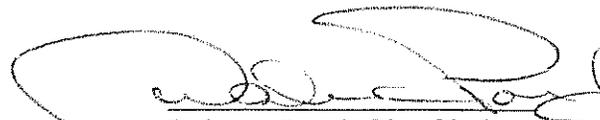
WHEREAS, resolution #06-07 sets the mil rate at 3mils;

NOW, THEREFORE BE IT RESOLVED THAT the Council of the City of Houston, shall levy a tax of three (3.0) mils of the 2005 Matanuska-Susitna Borough assessed value of all property taxed by the Matanuska-Susitna Borough within the City of Houston. As stated in Ordinance 05-05, the City Clerk is authorized and shall present to the Matanuska-Susitna Borough Assembly a statement of the City's tax rate not later than June 15, 2006, of as otherwise agreed upon by the Matanuska-Susitna Borough and the City. The date of equalization and the date when said tax shall become delinquent shall be the same dates a promulgated for equalization and delinquency, as set by the Matanuska-Susitna Borough.

PASSED, APPROVED, AND ADOPTED by a duly constituted quorum of the Houston City Council this 11th Day of May, 2006.


Dale Adams, Mayor

ATTEST:


Daleann Pond, City Clerk

THE BUDGET PROCESS

The budget process begins in January with a meeting of all department heads. The manager makes a presentation on the financial condition of the borough and a projection for the coming year, considering the economy and the legislature. The manager outlines his general budget policies and goals at this time, and budget preparation packets are distributed to the departments. Department meetings are held for division supervisors and other persons involved in the preparation of the departmental budgets. The finance department outlines their expectations on how and when the budget preparation schedules are to be completed through the manager's memorandum.

The detailed departmental budgets are input into the computerized budgeting system by the respective departments. The resulting computer reports are then routed to the department heads for their review. As the manager makes changes to the department's proposed budget, his recommendations are entered into the computerized budget system and shown as the "manager proposed" 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.

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 is meeting on the state budget at the same time that the borough budget is being developed. As the state budget solidifies, adjustments are made to the borough estimates. The borough 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 April 1st. 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. If the assembly does not furnish the school board with a statement of the amount to be made available within the 30 days, the amount requested in the budget is automatically approved. By May 31 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 is provided to the assembly the third Tuesday in April. The preliminary budget document includes all funds for which budgets will be set. This will allow the assembly to see the entire borough spending plan, including service areas, at the same time they are considering the school district budget.

The assembly holds work sessions on the budget throughout March and April. The ordinance setting the level of appropriation for fiscal year 2008 and setting the mill rates for the areawide fund and the service areas are introduced the third Tuesday in April. Public hearings on the proposed budget are held in May. By May 31 the assembly must appropriate the amount to be made available to the school district from local sources. After holding public hearings, the borough establishes the budgets and tax rates for the areawide fund, service areas, and other funds.

After the budget has been established, the manager may transfer appropriations between major classifications or divisions within the same department. However, transfer of appropriations between funds must be completed by ordinance. 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.

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. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in this report into seven generic fund types and three broad fund categories as follows:

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 is 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 debt service fund has also been established for the Lease Certificates of Participation for the Central Mat-Su Public Safety Building.

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 for 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 and the unemployment insurance 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.

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.

FINANCIAL POLICIES

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 was incorporated as a second class borough on January 1, 1964. Alaska State law mandates that second class boroughs have to provide certain services on an areawide basis to all taxpayers (e.g. property assessment, tax collection, education, and planning). All other services have to be voted on and approved by the 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 includes 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.

The assembly has the responsibility to set the budget and establish mill rates of the borough, the school district and the service areas. The school district is governed by an elected school board. The service areas have appointed boards. The general government operations of the borough are currently carried out through a borough manager, attorney, clerk, and six department directors in the areas of emergency services, finance, planning and land use, public works, community development and information technology. 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 need to demonstrate compliance with regulations governing the funding sources for those services requires a complex and advanced accounting system. To fulfill this need, the National Council of Governmental Accounting recommended the use of fund accounting by state and local governments. A description of the fund types is presented in the fund structure section of this document. Depending on the type of fund referred to, the basis of accounting may be different. The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. 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. Encumbrances for Operating Funds lapse at fiscal year end. The borough's budget and accounting systems are operated on the modified accrual basis for governmental fund types (this includes the general, special revenue, capital projects, and debt service funds) and the agency funds. Revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

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 have been to take a conservative approach on forecasting revenues due to the

uncertainty of the revenue source, 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.

The following policies assist the decision-making process of the Matanuska-Susitna Borough Assembly:

Prudent budgeting and effective budgetary control. This budget follows the sound fiscal management policies adopted in prior years. This includes a reservation to establish a minimum fund balance. The minimum fund balance is equal to 25% of all budgeted operating fund expenditures, excluding the operating expenditures of the school district. Additionally, policies previously adopted have allowed for three 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, which cannot exceed \$750,000, 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 cannot exceed \$750,000, and can only be expended upon Assembly approval. Lastly, borough code allows for a reserve for major repair and renovation within the Areawide Fund in an amount not to exceed \$5,000,000. 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. 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.

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 which 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.

Efficient safeguarding of borough assets. Management of the borough 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 \$15,000.

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. 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 to expected cash inflows. The state of Alaska reimburses municipalities for expenditures incurred for

APPROVED
MILL LEVIES FOR BOROUGH SERVICES
FISCAL YEAR 2008

			FY2008
CODE	FUND	DESCRIPTION	APPROVED
			MILL LEVY
	100	Areawide	9.644
	200	Non-Areawide	0.370
FSA 2	251	Butte Fire Service Area	2.35
FSA 4	253	Sutton Fire Service Area	3.05
CTY 5	800	City of Palmer	3.00
SSA 7	290	Talkeetna Flood Control	1.02
SSA 8	291	Garden Terrace Area	8.48
RSA 9	270	Midway Road Service Area	1.82
CTY 12	800	City of Houston	3.00
CTY 13	800	City of Wasilla	0.00
RSA 14	271	Fairview Road Service Area	1.44
RSA 15	272	Caswell Road Service Area	3.83
RSA 16	273	South Colony Road Service Area	1.47
RSA 17	274	Knik Road Service Area	2.54
RSA 19	275	Lazy Mountain Road Service Area	2.08
RSA 20	276	Greater Willow Road Service Area	2.66
RSA 21	277	Big Lake Road Service Area	2.41
RSA 23	278	North Colony Road Service Area	3.36
FSA 24	254	Talkeetna Fire Service Area	1.51
RSA 25	279	Bogard Road Service Area	1.25
RSA 26	280	Greater Butte Road Service Area	2.43
RSA 27	281	Meadow Lakes Road Service Area	2.76
RSA 28	282	Gold Trails Road Service Area	1.89
RSA 29	283	Greater Talkeetna Road Service Area	2.38
RSA 30	284	Trapper Creek Road Service Area	3.28
RSA 31	285	Alpine Road Service Area	2.86
FSA 33	256	Big Lake Fire Service Area	1.82
FSA 34	257	Meadow Lakes Fire Service Area	1.40
FSA 35	258	Willow Fire Service Area	0.96
SSA 69	292	Pt. MacKenzie Service Area	5.26
FSA 130	250	Wasilla Lakes Fire Service Area	1.46
SSA 131	295	Circle View / Stampede Estates	3.06
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.68

Consolidated Reconciliation of Unreserved Borough Funds

NO.	Fund Title	Estimated Fund Balance As of June 30, 2007	Estimated Revenue 2007-2008	Transfers In	Transfers Out	Estimated Expenditures 2007-2008	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2008
100	Areawide General	21,521,946	101,134,410	2,449,721	69,744,749	34,724,825	20,411,986	224,517
200	Non-Areawide	1,532,016	3,447,276		1,333,000	3,558,458	75,000	12,834
202	Enhanced 911	350,967	750,993		93,125	651,875	300,000	56,960
203	Land Management	1,799,781	1,582,381		337,500	1,764,915	433,625	846,122
204	Education-Operating		180,327,345	43,632,999		223,960,344		
250	Wasilla-Lakes Fire Service Area	1,198,256	5,380,134		2,738,722	2,725,936		1,113,732
251	Butte FSA	(92,876)	530,397		52,184	302,677	74,833	7,827
253	Sutton FSA	75,553	136,976	4,000	88,453	110,683		17,393
254	Talkeetna FSA	153,687	213,991	11,200	127,252	161,775	20,000	69,851
256	Big Lake FSA	242,397	546,873	4,000	99,216	411,526	16,500	266,028
257	Meadow Lakes FSA	147,994	987,429	3,600	474,738	456,923		207,362
258	Willow FSA	223,514	234,467		98,098	261,310		98,573
259	Gr Palmer FSA	859,570	693,900	0	53,308	324,700		1,175,462
265	RSA Admin	(10,972)	67,884	1,481,376	245,500	1,224,906		67,882
270	Midway RSA	134,794	973,770		589,869	389,285		129,410
271	Fairview RSA	127,346	532,570		194,870	341,114		123,932
272	Caswell Lakes RSA	93,255	411,970		113,582	287,115	2,000	102,528
273	South Colony RSA	112,412	1,152,350		630,078	535,117		99,567
274	Knik RSA	238,281	1,681,180		852,842	826,681		239,938
275	Lazy Mtn RSA	58,097	168,410		56,700	110,028		59,779
276	Greater Willow RSA	73,205	532,450		246,021	284,449		75,185
277	Big Lake RSA	175,919	970,630		216,145	732,182	16,700	181,522
278	North Colony RSA	30,129	113,120		21,643	101,382		20,224
279	Bogard RSA	120,142	964,470		326,159	650,216		108,237
280	Gr Butte RSA	114,190	560,630		207,693	350,097		117,030
281	Meadow Lakes RSA	294,417	1,221,770		567,229	651,870		297,088
282	Gold Trails RSA	167,830	1,242,740		642,538	603,088		164,944
283	Greater Talkeetna RSA	108,901	374,430		97,978	269,070		116,283
284	Trapper Creek RSA	34,979	139,100		40,784	96,302		36,993
285	Alpine RSA	71,494	180,130		33,879	144,358		73,387
290	Talkeetna Flood	8,598	12,830			8,483		12,945
291	Garden Terrace Water	29,921	65,872			52,366	8,272	35,155
	Subtotal	29,995,743	307,332,878	47,586,896	80,323,855	277,074,056	21,358,916	6,158,690

Consolidated Reconciliation of Unreserved Borough Funds, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2007	Estimated Revenue 2007-2008	Transfers In	Transfers Out	Estimated Expenditures 2007-2008	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2008
	SUBTOTAL FORWARD	29,995,743	307,332,878	47,586,896	80,323,855	277,074,056	21,358,916	6,158,690
292	Point Mackenzie Service Area	83,571	42,000			40,000		85,571
293	Talkeetna Water & Sewer Service Area	(62,167)	220,013			195,966	12,625	(50,745)
294	Freedom Hills	57,763	1,500			10,000		49,263
295	Circle View/Stampede	(159,153)	9,730	470		10,080	6,000	(165,033)
296	Chase Trail	19,417	630			2,900		17,147
297	Road Outside S.A.	2,943	100			2,500		543
300	Debt Service-School	164,855		16,885,000		16,895,523		154,332
310	Circle View DS	470			470			0
315	Debt Service-COP's	47,099	20,000	505,000		524,174		47,925
320	Debt Service Parks & Rec	7,117		340,000		338,493		8,624
325	NAW Debt	0		590,000		587,404		2,596
510	Solid Waste	(365,158)	3,887,006		314,000	4,260,699		(1,052,851)
520	Port	(3,516,885)	1,077,876		35,750	1,927,652		(4,402,411)
600	Revolving Loan Funds				20,000			(20,000)
	Capital Appropriations:							0
***	Areawide Capital Projects			5,851,500		5,851,500		0
***	Areawide: MSCVB & Infrastructure			985,000		985,000		0
***	A/W-Road Program			1,300,190		1,300,190		0
***	A/W - Grants			525,260		525,260		0
***	Non-Areawide Capital Projects			535,000		535,000		0
***	Enhanced 911 Capital			93,125		93,125		0
***	Land Mngmnt Capital Projects			170,000		170,000		0
***	Fire Service Area Capital Projects			2,872,000		2,872,000		0
***	Road Service Area Capital Projects			3,593,634		3,593,634		0
***	Other Capital Projects	1,414,000			1,414,000			0
***	Solid Waste Capital			260,000		260,000		0
***	Port Projects			15,000		15,000		0
	TOTAL	27,689,615	312,591,733	82,108,075	82,108,075	318,070,156	21,377,541	833,651

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2008 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	70,667,570	3,000,000	9,754,050	15,747,090	1,926,200	39,500	101,134,410
200	Non-Areawide	2,302,290	50,000	174,700	824,653		95,633	3,447,276
202	Enhanced 911		15,000	730,000	5,993			750,993
203	Land Management		475,000	98,900	66,481		942,000	1,582,381
204	Education-Operating				147,892,875	28,684,854	3,749,616	180,327,345
250	Wasilla-Lakes FSA	5,138,280	35,000	150,000	55,854		1,000	5,380,134
251	Butte FSA	520,980	8,000		1,417			530,397
253	Sutton FSA	133,700	3,000		276			136,976
254	Talkeetna FSA	208,330	5,000		661			213,991
256	Big Lake FSA	532,310	10,000		4,563			546,873
257	Meadow Lakes FSA	973,890	8,000		5,539			987,429
258	Willow FSA	223,870	10,000		597			234,467
259	Gr Palmer Consolidated FSA	678,900	15,000					693,900
265	RSA Administration				67,884			67,884
270	Midway RSA	968,770	5,000					973,770
271	Fairview RSA	528,570	4,000					532,570
272	Caswell Lakes RSA	409,470	2,500					411,970
273	South Colony RSA	1,146,350	6,000					1,152,350
274	Knik RSA	1,676,180	5,000					1,681,180
275	Lazy Mountain RSA	166,910	1,500					168,410
276	Greater Willow RSA	530,950	1,500					532,450
277	Big Lake RSA	965,630	5,000					970,630
278	North Colony RSA	111,620	1,500					113,120
279	Bogard RSA	958,470	6,000					964,470
280	Greater Butte RSA	558,130	2,500					560,630
281	Meadow Lakes RSA	1,216,770	5,000					1,221,770
282	Gold Trails RSA	1,235,740	7,000					1,242,740
283	Greater Talkeetna RSA	372,430	2,000					374,430
284	Trapper Creek RSA	138,300	800					139,100

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2008 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
285	Alpine RSA	178,630	1,500					180,130
290	Talkeetna Flood Control	12,130	700					12,830
291	Garden Terrace Water	63,330	500		2,042			65,872
292	Point MacKenzie SA	41,000	1,000					42,000
293	Talkeetna Water & Sewer			213,100	6,913			220,013
294	Freedom Hills		1,500					1,500
295	Circle View/Stampede Estates	9,730						9,730
296	Chase Trail Service Area	130	500					630
297	Roads Outside Service Area		100					100
315	Debt Service -- COP's		20,000					20,000
510	Solid Waste Enterprise Fund		90,000	3,715,600	81,406			3,887,006
520	Port Enterprise Fund			300,000	777,876			1,077,876
	TOTALS	92,669,360	3,805,100	15,136,350	165,542,120	30,611,054	4,827,749	312,591,733

FISCAL YEAR 2008 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2005-2006 Actual Expenditures	2006-2007 Revised Budget	2007-2008 Approved
100	Areawide General	22,010,411	26,768,146	34,724,825
200	Non-Areawide	2,378,541	2,855,567	3,558,458
202	Enhanced 911	248,662	541,295	651,875
203	Land Management	1,382,666	1,558,173	1,764,915
250	Wasilla-Lakes FSA	2,001,174	2,766,480	2,725,936
251	Butte FSA	182,936	287,364	302,677
253	Sutton FSA	60,074	109,869	110,683
254	Talkeetna FSA	82,044	159,813	161,775
256	Big Lake FSA	228,021	359,652	411,526
257	Meadow Lakes FSA	295,529	384,662	456,923
258	Willow FSA	167,783	211,799	261,310
259	Gr Palmer Consolidated FSA	300,253	279,019	324,700
265	Road Service Areas Admin	863,185	1,010,848	1,224,906
270	Midway RSA	190,393	223,484	389,285
271	Fairview RSA	145,886	178,819	341,114
272	Caswell Lakes RSA	201,716	270,137	287,115
273	South Colony RSA	416,492	518,892	535,117
274	Knik RSA	569,443	728,661	826,681
275	Lazy Mountain RSA	71,320	105,277	110,028
276	Greater Willow RSA	233,958	252,804	284,449
277	Big Lake RSA	377,654	675,257	732,182
278	North Colony RSA	53,541	98,656	101,382
279	Bogard RSA	342,714	392,795	650,216
280	Greater Butte RSA	180,040	340,927	350,097
281	Meadow Lakes RSA	355,410	455,273	651,870
282	Gold Trails RSA	478,871	546,610	603,088
283	Greater Talkeetna RSA	184,001	245,041	269,070
284	Trapper Creek RSA	71,691	94,890	96,302
285	Alpine RSA	73,511	134,055	144,358
290	Talkeetna Flood Control	23,638	23,419	8,483
291	Garden Terrace Water	31,857	44,082	52,366
292	Point MacKenzie Service Area	0	40,000	40,000

FISCAL YEAR 2008 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2005-2006 Actual Expenditures	2006-2007 Revised Budget	2007-2008 Approved
293	Talkeetna Water & Sewer	155,883	165,312	195,966
294	Freedom Hills Road	0	10,000	10,000
295	Circle View/Stampede Estates	1,640	7,500	10,080
296	Chase Trail Service Area	1,443	2,925	2,900
297	Roads Outside Service Area	793	1,500	2,500
300	Debt Service-Schools	13,730,696	13,772,988	16,895,523
310	Debt Service-Circle View	0	0	0
315	Debt Service COP'S	525,268	521,423	524,174
320	Debt Service Parks & Rec	351,120	349,438	338,493
325	Debt Service - Animal Care COPs	0	0	587,404
	Borough Operating Sub-Total	48,970,258	57,492,852	71,720,752
510	Solid Waste Enterprise	3,011,859	3,340,160	4,260,699
520	Port Enterprise	1,881,681	1,928,623	1,927,652
	Enterprise Fund Subtotal	4,893,540	5,268,783	6,188,351
204	Education-Operating	156,642,282	183,687,945	223,960,344
	Education-Operating Sub-Total	164,101,090	183,687,945	223,960,344
	Areawide Capital Projects	5,664,469	8,304,072	4,226,500
	Areawide Road Program	997,000	1,180,000	1,300,190
	Areawide-Palmer Block Grant	294,841	294,841	236,905
	Areawide-Wasilla Block Grant	360,594	360,594	288,355
	Areawide-Human Service Grant	50,000	60,000	60,000
	Areawide Meth Grant Match	0	50,000	0
	Areawide Fe. Trans. Grant Match	0	2,000,000	1,500,000
	Areawide MSCVB & Infrastructure	960,000	974,500	1,020,000
	Areawide Youth Programs	40,000	20,000	30,000
	Non-Areawide Capital Proj.	171,000	312,000	535,000
	E-911 Pass Through Palmer	0	32,264	10,340
	E-911 Pass Through Wasilla	0	32,264	10,340
	Enhanced 911 Capital	170,249	0	72,445
	Land Mangmt Capital Proj.	550,000	175,000	170,000
	Wasilla-Lakes FSA Cap.	708,730	2,019,345	2,167,000

FISCAL YEAR 2008 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2005-2006 Actual Expenditures	2006-2007 Revised Budget	2007-2008 Approved
	Butte FSA Cap.	841,554	14,450	0
	Sutton FSA Cap.	20,442	28,497	57,500
	Talkeetna FSA Cap.	3,230	5,780	99,500
	Big Lake FSA Cap.	28,336	123,670	40,000
	Meadow Lakes FSA Cap.	202,908	235,230	410,000
	Willow FSA Cap.	83,230	68,780	63,000
	Gr Palmer FSA Cap.	65,000	370,000	35,000
	Admin RSA Cap.	110,000	79,500	237,000
	Midway RSA Cap.	383,579	570,961	520,359
	Fairview RSA Cap.	158,769	205,349	123,043
	Caswell Lakes RSA Cap.	21,483	46,286	13,967
	South Colony RSA Cap.	461,973	362,157	491,080
	Knik RSA Cap.	490,872	610,637	631,673
	Lazy Mountain RSA Cap.	33,279	41,613	38,078
	Greater Willow RSA Cap.	125,726	146,973	155,482
	Big Lake RSA Cap.	251,069	324,164	71,063
	North Colony RSA Cap.	4,116	5,233	0
	Bogard RSA Cap.	466,954	362,067	194,311
	Greater Butte RSA Cap.	205,839	248,690	141,797
	Meadow Lakes RSA Cap.	394,975	501,411	438,726
	Gold Trails RSA Cap.	498,314	483,186	493,577
	Greater Talkeetna RSA Cap.	20,506	17,334	14,764
	Trapper Creek RSA Cap.	8,782	16,421	19,852
	Alpine RSA Cap.	37,613	45,842	8,862
	Point MacKenzie SA Cap.	0	0	0
	Garden Terrace S.A.	0	0	0
	Circle View/Stampede Estates	0	0	0
	Circle View D.S.	19,000	0	0
	Solid Waste Capital	35,000	95,000	260,000
	Port Capital	(246,121)	0	15,000
	Borough/Other Capital Sub-Total	14,939,432	20,824,111	16,200,709
	GRAND TOTALS	232,904,320	267,273,691	318,070,156

MATANUSKA-SUSITNA BOROUGH

PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2005	2006	2007	APPROVED 2008	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	31.83	31.83	33.37	35.87	2.50
	Non-Areawide Fund	200	1.45	1.45	3.28	3.65	0.37
	Enhanced 911	202	2.00	2.00	1.00	1.00	0.00
			35.28	35.28	37.65	40.52	2.87
Finance:	Areawide Fund	100	48.90	48.90	52.70	54.70	2.00
	Non-Areawide Fund	200	0.30	0.30	0.30	0.30	0.00
			49.20	49.20	53.00	55.00	2.00
Planning & Land Use:	Areawide Fund	100	21.67	21.67	25.00	27.00	2.00
			21.67	21.67	25.00	27.00	2.00
Comm. Development:	Areawide Fund	100	18.38	18.38	21.59	21.59	0.00
	Non-Areawide Fund	200	7.64	7.64	7.64	7.64	0.00
	Land Management	203	9.10	9.10	9.30	9.30	0.00
			35.12	35.12	38.53	38.53	0.00
Emergency Services:	Areawide Fund	100	16.26	16.26	18.87	20.87	2.00
	Non-Areawide Fund	200	10.37	10.37	10.37	10.37	0.00
	Fire Service Areas	25X	7.89	7.89	9.74	9.74	0.00
			34.52	34.52	38.98	40.98	2.00
Public Works:	Areawide Fund	100	22.45	22.55	23.55	24.10	0.55
	Non-Areawide Fund	200	13.59	0.10	0.00	0.00	0.00
	Road & Other S.A.	2XX	9.46	9.45	10.35	10.80	0.45
			45.50	32.10	33.90	34.90	1.00
Solid Waste:		510	0.00	13.90	15.10	15.10	0.00
			0.00	13.90	15.10	15.10	0.00
Port:		520	0.00	1.00	2.00	2.00	0.00
			0.00	1.00	2.00	2.00	0.00
TOTAL OPERATING FTE			221.28	222.79	244.16	254.03	9.87
PROJECT FTE			6.00	4.00	8.00	8.00	0.00
GRAND TOTAL			227.28	226.79	252.16	262.03	9.87

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2005	2006	2007	APPROVED 2008	INC/(DEC)
FUND 100							
MAYOR:	Mayor	110-104	0.20	0.20	0.20	0.20	0.00
ASSEMBLY:	Borough Clerk	100-103	3.65	3.65	3.65	3.65	0.00
	Elections	100-105	1.45	1.45	1.45	1.45	0.00
	Records Management	100-106	1.90	2.90	1.90	1.90	0.00
	Administration	100-110	3.15	4.15	4.15	4.15	0.00
	Law	100-111	5.00	5.00	5.00	6.00	1.00
	Human Resources	100-115	2.98	2.98	2.02	2.02	0.00
	GIS	100-116	4.00	4.00	5.00	6.00	1.00
	Information Technology	100-121	9.50	9.50	10.00	10.50	0.50
	TOTAL - ASSEMBLY & MAYOR			31.83	33.83	33.37	35.87
FINANCE:	Finance-Administration	120-120	1.90	1.70	1.70	1.70	0.00
	Revenue/Budget	120-119	6.00	10.00	10.00	10.00	0.00
	Accounting	120-125	16.00	14.00	15.00	16.00	1.00
	Purchasing	120-128	6.00	7.00	7.00	7.00	0.00
	Assessments	120-140	19.00	19.00	19.00	20.00	1.00
TOTAL - FINANCE			48.90	51.70	52.70	54.70	2.00
PLANNING AND LAND USE:	Planning	130-130	7.50	7.50	8.50	10.50	2.00
	Platting	130-131	7.00	8.00	8.00	8.00	0.00
	Cultural Resources	130-132	1.00	1.00	1.00	1.00	0.00
	Planning-Administration	130-133	1.50	1.50	1.50	1.50	0.00
	Code Compliance	130-134	4.00	5.00	5.00	5.00	0.00
	Water & Air Quality	130-137	0.67	1.00	1.00	1.00	0.00
TOTAL - PLANNING			21.67	24.00	25.00	27.00	2.00
PUBLIC WORKS:	Public Works-Administration	150-150	1.60	1.80	1.80	1.80	0.00
	Facility Maintenance	150-151	8.90	8.80	8.80	8.80	0.00
	Project Management	150-154	6.70	6.70	0.00	0.00	0.00
	Operations	150-155	0.70	0.70	1.45	0.95	(0.50)
	Engineering	150-156	4.55	5.55	0.00	0.00	0.00
	Project Management / Engineering	150-159	0.00	0.00	11.50	12.55	1.05
TOTAL - PUBLIC WORKS			22.45	23.55	23.55	24.10	0.55
EMERGENCY SERVICES:	Public Safety-Administration	160-300	10.43	10.08	10.99	12.99	2.00
	District #1 (C)	160-341	5.16	6.21	7.21	7.21	0.00
	District #2 (BL/ML)	160-342	0.14	0.14	0.14	0.14	0.00
	District #3 (P)	160-343	0.29	0.29	0.29	0.29	0.00
	District #4 (T/S/TC)	160-344	0.07	0.07	0.07	0.07	0.00
	District #5 (W/H)	160-345	0.09	0.09	0.09	0.09	0.00
	District #7 (B)	160-346	0.04	0.04	0.04	0.04	0.00
	District #6 (S)	160-347	0.04	0.04	0.04	0.04	0.00
	District #8 (LL)	160-349	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			16.26	16.96	18.87	20.87	2.00
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	1.35	2.20	2.00	2.00	0.00
	Community Pools	170-136	10.48	11.10	11.05	11.05	0.00
	Outdoor Recreation	170-142	2.00	2.00	2.84	2.84	0.00
	Administration	170-145	0.55	1.60	1.70	1.70	0.00
TOTAL - COMMUNITY DEVELOPMENT			18.38	20.90	21.59	21.59	0.00
TOTAL PERSONNEL - FUND 100			159.49	170.94	175.08	184.13	9.05

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2005	2006	2007	APPROVED 2008	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	0.45	1.65	2.28	2.65	0.37
	Information Technology	100-121	1.00	1.00	1.00	1.00	0.00
TOTAL - ASSEMBLY & MAYOR			1.45	2.65	3.28	3.65	0.37
	Finance - Administration	100-114	0.30	0.30	0.30	0.30	0.00
TOTAL - FINANCE			0.30	0.30	0.30	0.30	0.00
Public Works:	Sanitary Landfills-Central	150-401	5.74	0.00	0.00	0.00	0.00
	Sanitary Landfills-Transfer Sites	150-402	7.50	0.00	0.00	0.00	0.00
	Vehicle Removal	150-415	0.00	0.10	0.00	0.00	0.00
	Hazardous Waste	150-416	0.35	0.00	0.00	0.00	0.00
TOTAL - PUBLIC WORKS			13.59	0.10	0.00	0.00	0.00
	Animal Care	160-606	10.37	10.37	10.37	10.37	0.00
TOTAL - EMERGENCY SERVICES			10.37	10.37	10.37	10.37	0.00
Community Development:	Sutton Library	170-503	1.50	1.50	1.50	1.50	0.00
	Talkeetna Library	170-504	1.63	1.63	1.63	1.63	0.00
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	0.00
	Willow Library	170-507	1.88	1.88	1.88	1.88	0.00
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	0.00
TOTAL - COMMUNITY DEVELOPMENT			7.64	7.64	7.64	7.64	0.00
TOTAL PERSONNEL - FUND 200			33.05	20.76	21.29	21.96	0.67
FUND 202							
Assembly:	Enhanced 911	100-121	2.00	1.00	1.00	1.00	0.00
TOTAL PERSONNEL - FUND 202			2.00	1.00	1.00	1.00	0.00
FUND 203							
Community Development:	Land Management Division	170-141	8.00	8.00	8.00	8.00	0.00
	Administration	170-145	1.10	1.20	1.30	1.30	0.00
TOTAL - COMMUNITY DEVELOPMENT			9.10	9.20	9.30	9.30	0.00
TOTAL PERSONNEL - FUND 203			9.10	9.20	9.30	9.30	0.00
FIRE SERVICE AREAS							
Emergency Services:	Wasilla-Lakes Fire Service Area	250-000	5.87	6.17	7.92	7.92	0.00
	Butte Fire Service Area	251-000	0.25	0.25	0.20	0.20	0.00
	Sutton Fire Service Area	253-000	0.05	0.05	0.04	0.04	0.00
	Talkeetna Fire Service Area	254-000	0.10	0.10	0.08	0.08	0.00
	Big Lake Fire Service Area	256-000	0.67	0.67	0.64	0.64	0.00
	Meadow Lakes Fire Service Area	257-000	0.85	0.85	0.78	0.78	0.00
	Willow Fire Service Area	258-000	0.10	0.10	0.08	0.08	0.00
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			7.89	8.19	9.74	9.74	0.00
TOTAL PERSONNEL - FIRE SERVICE AREAS			7.89	8.19	9.74	9.74	0.00
OTHER FUNDS							
Public Works:	Garden Terrace Estates Svc. Areas	291-000	0.28	0.28	0.28	0.275	0.00
	Talkeetna Sewer/Water Svc. Area	293-000	0.83	0.93	0.93	0.975	0.05
	Road Service Areas-Admin	265-000	8.35	8.15	9.15	9.55	0.40
TOTAL - PUBLIC WORKS			9.46	9.45	10.35	10.80	0.45
TOTAL PERSONNEL - OTHER FUNDS			9.46	9.45	10.35	10.80	0.45
FUND 510							
	Sanitary Landfills -- Central	150-401	5.15	5.20	5.50	5.50	0.00
	Sanitary Landfills -- Transfer Sites	150-402	7.35	7.70	8.00	8.00	0.00
	Hazardous Waste	150-416	1.40	1.20	1.60	1.60	0.00
TOTAL - SOLID WASTE ENTERPRISE FUND			13.90	14.10	15.10	15.10	0.00
FUND 520							
	Port	100-112	1.00	2.00	2.00	2.00	0.00
TOTAL - PORT ENTERPRISE FUND			1.00	2.00	2.00	2.00	0.00
TOTAL PERSONNEL - ENTERPRISE FUNDS			14.90	16.10	17.10	17.10	0.00

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY FUND
PROJECT FUNDED EMPLOYEES

FUND	Project		2005	2006	2007	APPROVED 2008	INC/(DEC)
FUND 400							
	School Projects		0.00	0.00	2.00	2.00	0.00
TOTAL PERSONNEL - FUND 400			0.00	0.00	2.00	2.00	0.00
FUND 450							
	FTA/Port Mackenzie		2.00	1.00	1.00	1.00	0.00
TOTAL PERSONNEL - FUND 450			2.00	1.00	1.00	1.00	0.00
FUND 480							
	Work Force Development		1.00	0.00	0.00	0.00	0.00
	Spruce Bark Beetle Kill		1.00	1.00	3.00	3.00	0.00
	CERT		0.00	1.00	1.00	1.00	0.00
	Agricultural Processing Facility		2.00	1.00	1.00	1.00	0.00
TOTAL PERSONNEL - FUND 480			4.00	3.00	5.00	5.00	0.00
TOTAL PERSONNEL - PROJECT FUNDED			6.00	4.00	8.00	8.00	0.00

RECONCILIATION OF FUND BALANCE: 100

GENERAL FUND

	2005-2006 ACTUAL	2006-2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	87,510,463	93,715,195	103,584,131
TOTAL EXPENDITURES	81,609,720	90,766,033	104,469,574

Fund balance 6/30/2006			18,170,022
2007 fiscal year revenues and transfers	93,715,195		
2007 fiscal year expenditures and transfers	(90,766,033)		
Adjusted Reserves, GASB 31 & MV Allocation	(996,468)		

Estimated Adjustment to Fund Balance		1,952,694	
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Estimated total fund balance 6/30/2007			20,122,716
GASB 31 Adjustment			

Fiscal Year 2008 operations:

Estimated operating revenues	101,134,410		
Recoveries/Other	1,184,721		
Transfers In	1,265,000		
Estimated operating expenditures	(31,020,745)		
Grants/Pass Through	(525,260)		
Transfers out:			
Education operating	(43,632,999)		
Education debt service	(16,885,000)		
Parks & Recreation debt service	(340,000)		
Certificates of Participation	(202,000)		
Capital projects	(6,836,500)		
Dust Control program	(1,300,190)		
FSA's (Ambulance Bld Rental)	(22,800)		
Areawide Tax Relief	(3,704,080)		

Estimated FY2008 adjustment to fund balance		(885,443)	
Transfer from Reserve for 2008 Tax Relief		1,399,230	

Estimated total fund balance 6/30/2008			20,636,503
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Appropriated reservations and required adjustments to fund balance:

Reserve (appropriation to accrued wages payable, estimated borough sick and annual leave)	(250,000)		
Reserve for insurance losses	(150,000)		
Reserve for major repair and renovation	(1,000,000)		
Reserve for capital	(500,000)		
Reserve for Emergency Response	(500,000)		
Reserve for Administration Office Space/2009 Tax Relief	(1,000,000)		
Reserve for Minimum Fund Balance	(17,011,986)		

Estimated adjustment to fund balance		(20,411,986)	
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Estimated undesignated fund balance 6/30/2008			224,517
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FY 2008 REVENUE SUMMARY: FUND 100

AREAWIDE

CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
PROPERTY TAXES	61,764,419	64,439,920	70,667,570
EXCISE TAXES	4,527,071	4,412,000	4,647,000
FEDERAL PAYMENTS	1,995,578	1,916,200	1,926,200
STATE GRANTS & SHARED REVENUES	9,479,305	14,917,072	15,747,090
FEES	3,994,438	3,658,750	4,073,050
TRANSIENT ACCOMMODATIONS TAX	915,457	997,000	1,034,000
INTEREST EARNINGS	3,125,101	2,000,000	3,000,000
RECOVERIES & TRANSFERS	1,516,536	1,323,253	2,449,721
OTHER	192,559	51,000	39,500
TOTAL REVENUES	87,510,463	93,715,195	103,584,131

REVENUE DETAIL: FUND 100**AREAWIDE**

ACCOUNT	CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	55,407,737	59,140,700	64,496,400
311 102	Real Prop Taxes - Delinquent	2,008,465	1,200,000	1,900,000
311 200	Personal Property Taxes	580,198	577,000	565,300
311 202	Personal Prop Taxes - Delinquent	153	200	1,000
311 300	Aircraft Registration	64,822	60,000	60,000
311 302	Aircraft Registration - Delinquent	5,434	1,200	1,200
311 400	Penalty & Interest on Delinquent Ta	1,068,490	800,000	800,000
311 500	Vehicle Tax/State Collected	2,629,120	2,660,820	2,843,670
	Total 311	61,764,419	64,439,920	70,667,570
	EXCISE TAXES:			
315 100	Tobacco Tax	4,513,971	4,400,000	4,635,000
315 200	Excise License	13,100	12,000	12,000
	Total 315	4,527,071	4,412,000	4,647,000
	FEDERAL PAYMENTS:			
331 000	Federal Grants	50,353	15,000	15,000
333 000	Federal PILOT	1,944,002	1,900,000	1,910,000
333 100	National Forestry Rec.	1,223	1,200	1,200
	Total 33X	1,995,578	1,916,200	1,926,200
	STATE SHARED REVENUE:			
335 350	State Shared Revenue Areawide	0	5,697,691	3,223,175
335 900	Miscellaneous State Revenue	0	400	400
	Total 335	0	5,698,091	3,223,575
	OTHER STATE REVENUE:			
337 100	School Debt Service Reimbursemen	9,124,439	9,218,981	11,307,021
337 800	State PERS RelEIF	354,866	0	1,216,494
	Total 337	9,479,305	9,218,981	12,523,515
	PILOT			
338 100	Miscellaneous PILOT	6,018	6,000	4,500
	Total 338	6,018	6,000	4,500
	GENERAL GOVERNMENT:			
341 000	Various Fees	629,307	523,850	525,550
341 920	LID Fees	36,022	50,000	30,000
341 940	Foreclosure Fees	76,058	70,000	60,000
341 980	Liquor License Fees	600	500	2,200
341 990	Business License Fees	153,500	140,000	5,000
	Total 341	895,487	784,350	622,750

REVENUE DETAIL: FUND 100**AREAWIDE**

ACCOUNT	CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
	OTHER GENERAL GOVERNMENT:			
342 000	Ambulance EMS Fees	2,188,004	2,123,300	2,564,100
343 000	Park & Rec Fees	54,297	51,100	55,200
346 000	Brett Memorial Ice Arena Fees	330,981	225,000	316,000
347 000	Community Pool Fees	525,669	475,000	515,000
	Total 34X	3,098,951	2,874,400	3,450,300
	TRANSIENT ACCOMMODATION TAX:			
348 100	Transient Accommodation Tax	910,259	989,000	1,025,000
348 200	Penalty & Interest	5,198	8,000	9,000
	Total 348	915,457	997,000	1,034,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	3,125,101	2,000,000	3,000,000
	Total 361	3,125,101	2,000,000	3,000,000
	TRANSFERS FROM OTHER FUNDS:			
367 400	Capital Projects	46,299	40,000	1,245,000
367 510	Revolving Loan	10,520	15,000	20,000
	Total 367	56,819	55,000	1,265,000
	RECOVERY OF WAGES & FRINGES			
368 xxx	Service Areas and Other Projects	232,529	97,000	86,750
368 130	School - Projects	209,602	150,000	135,000
368 150	Borough - Projects	23,908	20,000	20,000
368 210	Land Management Fund	163,500	165,500	167,500
368 220	Service Area Funds	456,728	528,753	565,471
368 230	Nonareawide Fund	361,500	306,000	208,000
368 300	Grant Projects	11,950	1,000	2,000
	Total 368	1,459,717	1,268,253	1,184,721
	MISCELLANEOUS			
3xx xxx	Other Revenue Sources	186,540	45,000	35,000
		186,540	45,000	35,000
	TOTAL REVENUES	87,510,463	93,715,195	103,584,131

311 000 GENERAL PROPERTY TAXES

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$7,676,428,500 for areawide purposes. A mill rate of 9.644 has been requested 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	7,114,414,400	68,611,400	0	4,115,000	64,496,400
Sr Cit/Vets	453,621,300	4,374,700	4,374,700	0	0
Farm	46,040,600	0	0	0	0
Personal	62,352,200	601,300	0	36,000	565,300
Total	7,676,428,500	73,587,400	4,374,700	4,151,000	65,061,700

311 100	Real Property Taxes-Current	64,496,400
311 101	Real Property Taxes-Sr.Citizens/Dis. Vets	-0-
311 102	Real Property Taxes-Delinquent	1,900,000
311 200	Personal Property Taxes-Current	565,300
311 202	Personal Property Taxes-Delinquent	1,000
311 300	Aircraft Registration Tax-Current	60,000
311 302	Aircraft Registration Tax-Delinquent	1,200

311 400 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 2008 is estimated at \$800,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,843,670 are estimated for fiscal year 2008. Of that amount, \$1,300,190 will be transferred to the road dust control program.

315 XXX EXCISE TAX

- 315 100 A tax is collected on any cigarette or tobacco product acquired within or brought into the borough. Receipts of \$4,635,000 are estimated for fiscal year 2008.
- 315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$12,000 are estimated for fiscal year 2008.

33X 000 FEDERAL PAYMENTS

- 331 000 Federal grants in fiscal year 2008 are expected to be at least \$15,000.
- 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 \$1,910,000 for fiscal year 2008.
- 333 100 It is estimated that \$1,200 will be received from the National Forest Receipts Program.

335 XXX STATE REVENUE

- 335 350 State Revenue Sharing in the amount of \$3,223,575 is being used to assist with property tax relief.
- 335 900 Miscellaneous State revenues in the amount of \$ 400 is projected for fiscal year 2008.

337 000 OTHER STATE REVENUE

- 337 100 SCHOOL DEBT SERVICE REIMBURSEMENT: Debt service reimbursement is received from the state of Alaska on a two year delay basis for all issues prior to January 1, 1982. For issues after January 1, 1982, debt service reimbursement is to be provided in the current year. Reimbursement is given for construction of standard educational facilities, vocational education facilities and all other related costs.

Amount to be funded by the state is 100% of debt service on bonds issued prior to 7/1/77, 90% on capital cash outlay and debt service on bonds issued between 7/1/77 and 7/1/85, 80% for those bonds issued after 7/1/85, 70% on bonds issued in 1994, 1998, 1999, 2000, and 2001 and 70% and 60% on bonds issued in 2004 and 2005 on State pre-approved school projects, subject to appropriations of the State Legislature. The anticipated revenue under the previously described calculation is as follows:

REVENUE COMMENTARY: FUND 100 AREAWIDE

Debt Service Reimbursement

1998 Series A	\$2,767,250 @ 70%	1,937,075
1999 Series A	\$3,181,531 x 97.4116% @70%	2,169,426
2000 Series A	\$508,115 x 99.831% @70%	355,080
2001 Series A	\$681,425 @ 70%	476,998
2004 Series A	\$933,725 @ 60%	560,235
2004 Series B	\$440,888 @ 70%	308,622
2004 Series D	\$2,132,558 @ 69.39245%	1,479,834
2005 Series A	\$1,439,463 @ 60%	863,678
2006 Series A	\$1,639,958 @ 70%	1,147,971
2006 Series B	\$1,544,184 @ 60%	926,510
2007 Series A	\$1,586,424 @ .68178	1,081,592

Total Requested \$11,307,021

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 33.89% for Fiscal Year 2008 which is what we budgeted. In the final days of the legislative session, it was approved that the State of Alaska will fund the difference between 22% and 33.89%.

338 000 PILOT

338 100 Payment in lieu of taxes from miscellaneous sources are estimated to be \$4,500 in fiscal year 2008.

341 000 GENERAL GOVERNMENT

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 \$622,750 for fiscal year 2008.

342 000 EMERGENCY SERVICES

342-xxx \$2,564,100 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2008.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2008 it is estimated that \$5,700 will be collected in fees related to Lake Lucille Park. Additionally, approximately \$25,000 is projected to be collected in fees from Matanuska River Park, \$3,000 from Deshka Park and \$5,000 from Christensen Lake Park. Also, an additional \$16,500 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., \$316,000 is estimated to be generated from the ice arena operation.

347 000 COMMUNITY POOLS

Estimated revenues of \$515,000 from concessions, swimming, lessons, etc., is expected to be generated from the pool operations.

348 000 TRANSIENT ACCOMMODATIONS TAX

It is estimated that \$1,025,000 will be received in fiscal year 2008 from bed taxes collected. Additionally, \$9,000 in late payment penalties are expected to be received.

361 000 INTEREST EARNINGS

Interest earned from investments is estimated at \$3,000,000.

367 000 TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$1,265,000 for fiscal year 2008. This represents interest paid on revolving loans and capital project transfers.

368 000 RECOVERY OF WAGES, FRINGES, MAINTENANCE AND OTHER EXPENSES

It is estimated that the general fund will recover a total of \$ 1,184,721 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2008 are projected to equal \$35,000.



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	55,407,737	59,140,700	64,496,400
311.102	Real Property-Delinquent	2,008,465	1,200,000	1,900,000
311.200	Personal Property	580,198	577,000	565,300
311.202	Personal Property-Delinq	153	200	1,000
311.300	Aircraft Registration Tax	64,822	60,000	60,000
311.302	Aircraft Reg-Delinquent	5,434	1,200	1,200
311.400	Penalty & Interest	1,068,490	800,000	800,000
311.500	Vehicle Tax State Collec	2,629,120	2,660,820	2,843,670
Total General Property Taxes		61,764,419	64,439,920	70,667,570
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	4,513,971	4,400,000	4,635,000
315.200	Excise License	13,100	12,000	12,000
Total Excise Taxes		4,527,071	4,412,000	4,647,000
RE31-Federal Grants				
331.000	Federal Grants	50,353	15,000	15,000
Total Federal Grants		50,353	15,000	15,000
RE33-Federal Pilot				
333.000	Federal Pilot	1,944,002	1,900,000	1,910,000
333.100	National Forest Income	1,223	1,200	1,200
Total Federal Pilot		1,945,225	1,901,200	1,911,200
RE35-State Shared Revenue				
335.350	State Shared A/W	0	5,697,691	3,223,175
335.900	Misc. State Revenue	0	400	400
Total State Shared Revenue		0	5,698,091	3,223,575
RE37-Other State Revenue				
337.100	Debt Service Reimb	9,124,439	9,218,981	11,307,021
337.800	State PERS Relief	354,866	0	1,216,494
Total Other State Revenue		9,479,305	9,218,981	12,523,515
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	6,018	6,000	4,500
Total Other Pilot Revenue		6,018	6,000	4,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	720	1,000	1,000
341.200	Recording Fees	9,715	7,500	12,000
341.210	Borough Gym Fees	22,115	22,000	24,000
341.230	Computer Pub Access Fees	9,964	9,000	0
341.300	Planning Recording Fees	800	650	750
341.350	Land Use & Zoning Permits	11,650	10,000	20,000
341.352	Liquor License Referral	7,400	3,500	4,000
341.356	Core Area LUP	1,800	1,000	500
341.357	Core Area CUP	1,700	1,000	1,100
341.360	Special Events Fee	1,100	0	0
341.370	Community Enrichmnt Fees	1,045	1,000	2,000
341.400	Subdivision Fees	330,684	250,000	260,000
341.500	Clerk'S Office Fees	731	1,000	500
341.550	Candidate Filing Fees	275	300	400
341.600	Historical Fees	867	300	500
341.610	Historical Pamphlets	195	100	200
341.700	Eng. Inspection Fees	23,200	20,000	27,000
341.720	Utility Permit App Fee	41,600	41,000	41,000
341.730	Utility Permit(Lin Ft)Fee	70,446	60,000	52,000
341.740	Rght Of Way Prmit App Fee	22,352	20,000	13,300
341.750	Public Works,Plans/Specs	6,425	5,000	1,400
341.800	Land Mgmt Fees	325	0	0
341.900	Miscellaneous Fees	43,282	50,000	50,000
341.905	Sale of Maps	18,509	17,000	12,000
341.906	Sale-Query,Subd Index&Oth	587	500	400
341.907	Sale of Labels	460	500	100
341.910	Sale-Asesmnt/Recvble Roll	1,360	1,500	1,300
341.920	Lid Fee'S	36,022	50,000	30,000
341.940	Foreclosure Fees	76,058	70,000	60,000
341.980	Liquor License Fees	600	500	2,200
341.990	Business License Fee	153,500	140,000	5,000
341.996	Assessments Filing Fees	0	0	100
Total General Government		895,487	784,350	622,750



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.010	Amb Dist #1 (C)	1,252,957	1,200,000	1,450,000
342.020	Amb Dist #2 (BL/MS)	257,520	250,000	244,000
342.030	Amb Dist #3 (P)	355,567	320,000	460,000
342.040	Amb Dist #4 (T/S/TC)	108,107	147,000	117,000
342.050	Amb Dist #5 (W/H)	94,829	90,000	115,000
342.060	Amb Dist #6 (S)	46,325	50,000	62,000
342.070	Amb Dist #7 (B)	70,958	65,000	116,000
342.510	Ems - Cpr Fees	1,260	1,200	0
342.600	Ems - Donations	480	100	100
Total Public Safety		2,188,004	2,123,300	2,564,100
RE43-Parks & Recreation Fees				
343.310	Park Fees-Wasilla	7,471	6,800	5,700
343.320	Park Fees-Palmer	23,654	27,000	25,000
343.330	Park Fees-Houston	70	0	0
343.360	Park Fees-Deshka Park	3,550	3,000	3,000
343.365	Park fees-Talkeetna	4,862	6,000	5,000
343.370	Park Fees-Volunteer Park	60	0	0
343.400	Trailhead Parking Fees	12,730	7,000	15,000
343.700	Boat Launch Fees	1,861	1,000	1,200
343.800	Alcantra Usage Fees	130	100	200
343.900	Miscellaneous	(90)	200	100
Total Parks & Recreation Fees		54,297	51,100	55,200
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	(606)	0	0
346.100	Ice Arena Fees	328,946	225,000	316,000
346.800	Ice Arena Surcharges	2,640	0	0
Total Ice Arena Fees		330,981	225,000	316,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	(314)	0	0
347.100	Palmer Pool Revenues	266,929	225,000	265,000
347.200	Wasilla Pool Revenues	259,054	250,000	250,000
Total Community Pool Revenues		525,669	475,000	515,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	910,259	989,000	1,025,000
348.200	Penalty & Interest	5,198	8,000	9,000
Total Transient Accommodation Tax		915,457	997,000	1,034,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	3,125,101	2,000,000	3,000,000
Total Interest Earnings		3,125,101	2,000,000	3,000,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	46,299	40,000	1,245,000
367.510	Revolving Loan	10,520	15,000	20,000
Total Transfer From Other Funds		56,819	55,000	1,265,000
RE68-Recovery Wage,Fringe,Exp				
368.110	Emerg/Disaster- Fund 445	16,598	0	0
368.120	Service Areas-Fnd 405/410	31,684	5,000	10,000
368.130	Schools- Fund 400	209,602	150,000	135,000
368.150	Boro/415/425/430/435/440	23,908	20,000	20,000
368.180	Pass Through - Fund 475	20,416	21,000	2,000
368.210	Land Management	163,500	165,500	167,500
368.220	Service Areas	456,728	528,753	565,471
368.230	Non-Areawide	361,500	306,000	208,000
368.240	Solid Waste Fund	40,673	52,000	54,000
368.250	Port Fund Transfer	123,159	19,000	20,750
368.300	Grant Projects- Fund 480	11,950	1,000	2,000
Total Recovery Wage,Fringe,Exp		1,459,717	1,268,253	1,184,721
RE69-Other Revenue Sources				
369.100	Miscellaneous	121,618	25,000	25,000
369.400	Legal Settlement Proceeds	61,987	0	0
369.500	Cash Balance/Collections	(3,395)	0	0
369.700	Credit Card Discounts	(4,043)	0	0
369.900	Donations	5,000	10,000	5,000
Total Other Revenue Sources		181,167	35,000	30,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	5,374	10,000	5,000
Total Proceeds Of Gfs Disposal		5,374	10,000	5,000
Division Total: Non-Departmental		87,510,463	\$93,715,195	\$103,584,131
Department Total: Non-Departmental		87,510,463	\$93,715,195	\$103,584,131
Fund Total: AREAWIDE		87,510,463	\$93,715,195	\$103,584,131

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
000	Non Departmental	59,599,309	63,997,912	73,426,029
101	Assembly	315,390	351,391	405,461
102	Assembly Reserve	0	40,000	40,000
103	Borough Clerk	301,107	347,586	429,007
105	Elections	295,476	288,170	289,036
106	Records Management	188,920	251,390	279,666
110	Administration	735,281	823,582	1,002,949
111	Law	541,611	659,304	840,203
115	Human Resources	333,806	396,470	382,501
116	GIS	458,934	515,605	741,699
117	Information Technology Admin	0	0	219,337
121	Information Technology	1,401,927	1,860,072	1,667,207
604	Labor Relations Board	0	7,050	5,550
609	Board of Adjustments & Appeals	3,506	5,300	5,800
611	Board of Ethics	449	38,845	750
612	Bid Review Committee	29	12,400	12,400
613	Senior Citizen Advisory Board	653	1,500	3,600
104	Mayor	64,603	72,968	86,474
113	Common Contractual	782,543	1,057,750	1,221,800
119	Revenue and Budget	843,849	932,798	1,084,749
120	Finance Admin	410,949	539,208	609,534
125	Accounting	1,132,803	1,216,058	1,502,454
128	Purchasing	439,713	533,188	619,143
140	Assessment	1,539,523	1,742,265	2,100,167
130	Planning	798,835	1,365,583	1,598,229
131	Platting	670,443	624,586	739,175
132	Cultural Resources	136,720	165,854	164,546
133	Planning Admin	223,052	244,242	326,866
134	Code Compliance	429,972	484,398	599,210

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
137	Water & Air Quality	81,132	153,725	226,469
150	Public Works Admin	218,005	236,767	283,767
151	Facility Maintenance	1,098,850	1,157,881	1,338,767
154	Project Management	621,457	0	0
155	Operations	67,707	147,712	130,469
156	Engineering	561,813	0	0
158	Community Clean Up	58,525	74,191	74,779
159	Project Management / Engineering	0	1,220,981	1,602,280
126	Telecommunication	603,369	877,818	884,327
300	Emergency Services	1,057,125	1,351,273	1,830,277
301	Emergency Medical Service Board	595	850	867
330	Rescue Units	224,581	361,477	389,412
341	Ambulance District #1 (C)	1,482,164	1,942,080	2,016,741
342	Ambulance District #2 (BL/ML)	365,596	465,641	547,880
343	Ambulance District #3 (P)	553,424	505,181	618,448
344	Ambulance District #4 (T/S/TC)	263,042	444,838	487,241
345	Ambulance District #5 (W/H)	177,878	263,805	289,130
346	Ambulance District #6 (S)	97,222	150,559	175,877
347	Ambulance District #7 (B)	112,027	137,999	170,079
349	Lake Louise	9,037	25,800	36,475
350	Emergency Services	78,318	98,450	104,717
360	Local Emerg. Planning Board	3,599	20,400	3,330
123	Outdoor Ice Rinks	4,761	9,000	10,400
124	Brett Memorial Ice Arena	471,503	524,387	600,910
129	Recreational Services	189,441	212,592	238,786
136	Community Pools	980,655	1,079,371	1,180,531
142	Parks & Recreation	423,653	484,622	519,771
145	Community Development Admin	153,249	229,125	264,302
146	Community Enrichment	1,589	14,033	0

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
147	Recreation Infrastructure	0	0	40,000
	FUND 100 TOTAL	81,609,720	90,766,033	104,469,574



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	13,600,000	13,700,000	16,885,000
445.141	Trnfr To- Debt Svc (P&R)	352,000	350,000	340,000
445.142	Trnfr To- Debt Svc (COPs)	210,000	208,000	202,000
445.220	Trnfr To- Education Oprtg	38,080,405	39,580,405	43,632,999
Total Operating Fund Transfers		52,242,405	53,838,405	61,059,999
EX46-Capital Project Transfers				
446.200	Transfer To- Fund 445	0	393,250	0
446.300	Transfer To- Fund 400	432,000	1,751,752	0
446.400	Transfer To- Fund 405/410	1,030,918	1,468,760	1,408,190
446.500	Transfer To- Fund 480	3,103,551	2,281,500	2,859,500
446.700	Tfr415/425/430/435/440/47	1,845,000	3,092,060	2,369,000
446.900	Transfer To- Fund 450	250,000	1,725,000	1,500,000
Total Capital Project Transfers		6,661,469	10,712,322	8,136,690
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	294,841	294,841	236,905
449.200	Transfers-City Of Wasilla	360,594	360,594	288,355
449.210	Transfers-Youth Programs	40,000	20,000	0
Total Transfers/Pass Throughs		695,435	675,435	525,260
EX57-Property Tax Relief				
457.100	Areawide Tax Relief	0	0	3,704,080
Total Property Tax Relief		0	0	3,704,080
Division Total: Non-Departmental		59,599,309	65,226,162	73,426,029
Department Total: Non-Departmental		59,599,309	65,226,162	73,426,029



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	43,969	43,800	43,800
Total Salaries & Wages		43,969	43,800	43,800
EX12-Benefits				
412.100	Insurance Contrib	89,658	98,700	109,200
412.300	Medicare	1,009	636	636
412.400	Retirement Contrib. - DB Plan	5,086	10,890	14,844
412.600	Workers Compensation	993	726	721
412.700	Sbs Contribution	4,263	2,685	2,685
Total Benefits		101,010	113,637	128,086
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	8,027	10,500	8,600
413.200	Expense Reimb-Within Boro	38	800	850
413.300	Exp Allowance-Within Boro	25,578	25,550	51,050
Total Expenses Within Borough		33,644	36,850	60,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,344	3,000	3,000
414.200	Exp Reimb- Outside Boro	8,605	14,700	15,000
414.400	Travel Tickets	6,593	7,304	13,000
Total Expenses Outside Of Boro		16,542	25,004	31,000
EX21-Communications				
421.100	Telephone	134	450	550
421.200	Postage	524	525	550
Total Communications		658	975	1,100
EX23-Printing				
423.000	Printing	339	625	625
Total Printing		339	625	625
EX25-Rental/Lease				
425.200	Building Rental	375	600	600
425.300	Equipment Rental	0	800	100
Total Rental/Lease		375	1,400	700
EX26-Professional Charges				
426.100	Auditing & Accounting	44,450	41,000	50,000
426.200	Legal	0	6,500	5,000
426.300	Due & Fees	33,946	36,500	36,500
426.600	Computer Software	4,143	0	0
426.900	Other Professional Chgs	0	100	2,900
Total Professional Charges		82,539	84,100	94,400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX28-Maintenance Services				
428.300	Equipment Maint Services	3,567	1,300	1,300
Total Maintenance Services		3,567	1,300	1,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,960	4,200	5,000
429.210	Training/Instructor Fees	2,000	2,500	2,800
429.900	Other Contractual	5,036	20,790	18,500
Total Other Contractual		8,996	27,490	26,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	843	4,510	2,550
430.200	Copier/Fax Supplies	125	700	700
Total Office Supplies		968	5,210	3,250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
431.900	Other Maint. Supplies	0	1,600	1,600
Total Maintenance Supplies		0	1,700	1,700
EX33-Misc Supplies				
433.300	Books/Subscriptions	900	1,000	1,000
433.900	Other Supplies	5,286	5,300	6,000
Total Misc Supplies		6,186	6,300	7,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	16,488	0	2,700
434.100	Other Equip under \$5,000	112	2,300	0
434.300	Furniture Under \$5,000	0	700	3,000
Total Equipment Under \$5,000		16,600	3,000	5,700
Division Total: Assembly		315,390	351,391	405,461



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	40,000	40,000
Total Other Contractual		<u>0</u>	<u>40,000</u>	<u>40,000</u>
Division Total: Assembly Reserve		<u>0</u>	<u>40,000</u>	<u>40,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	174,863	178,344	182,044
411.200	Temp Wages & Adjmts	2,909	4,000	8,000
411.300	Overtime Wages	7,620	7,000	11,000
Total Salaries & Wages		185,392	189,344	201,044
EX12-Benefits				
412.100	Insurance Contrib	46,538	51,465	56,940
412.200	Unemployment Contrib	1,113	1,137	1,207
412.300	Medicare	2,688	2,746	2,916
412.400	Retirement Contrib. - DB Plan	28,550	30,370	65,423
412.600	Workers Compensation	2,596	3,136	3,307
412.700	Sbs Contribution	11,365	11,607	12,324
Total Benefits		92,850	100,461	142,117
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	69	800	250
413.200	Expense Reimb-Within Boro	0	450	150
Total Expenses Within Borough		69	1,250	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	480	800	600
414.200	Exp Reimb- Outside Boro	1,204	5,510	5,880
414.400	Travel Tickets	450	3,100	3,100
Total Expenses Outside Of Boro		2,134	9,410	9,580
EX21-Communications				
421.100	Telephone	84	840	840
421.200	Postage	2,349	1,770	2,000
Total Communications		2,433	2,610	2,840
EX23-Printing				
423.000	Printing	0	1,880	2,000
Total Printing		0	1,880	2,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	800	5,000
Total Rental/Lease		0	800	5,000
EX26-Professional Charges				
426.200	Legal	7,752	4,000	8,000
426.300	Due & Fees	1,003	1,476	1,476
426.600	Computer Software	292	900	1,700
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		9,047	6,876	11,676



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX28-Maintenance Services				
428.300	Equipment Maint Services	932	1,500	1,500
428.500	Commun Equip Maint Servic	0	500	500
Total Maintenance Services		932	2,000	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,653	4,550	4,650
429.900	Other Contractual	1,003	2,555	11,400
Total Other Contractual		2,656	7,105	16,050
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,397	8,200	5,000
430.200	Copier/Fax Supplies	283	2,100	2,100
Total Office Supplies		4,680	10,300	7,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	450	300
433.200	Medical Supplies	0	50	100
433.300	Books/Subscriptions	326	450	450
433.900	Other Supplies	525	500	500
Total Misc Supplies		851	1,450	1,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,700	8,100
434.100	Other Equip under \$5,000	63	2,500	2,500
434.300	Furniture Under \$5,000	0	1,350	1,000
Total Equipment Under \$5,000		63	6,550	11,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,800	15,000
451.300	Furniture over \$5,000	0	1,500	1,000
Total Equipment Over \$5000		0	7,300	16,000
Division Total: Borough Clerk		301,107	347,586	429,007



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	71,439	71,334	75,606
411.200	Temp Wages & Adjmts	7,018	8,000	8,000
411.300	Overtime Wages	1,726	9,000	5,000
411.400	Nonemployee Compensation	64,474	43,000	40,000
Total Salaries & Wages		144,657	131,334	128,606
EX12-Benefits				
412.100	Insurance Contrib	18,641	20,445	22,620
412.200	Unemployment Contrib	488	530	532
412.250	Fica	957	4,650	2,480
412.300	Medicare	1,400	2,369	1,865
412.400	Retirement Contrib. - DB Plan	13,628	13,164	27,318
412.600	Workers Compensation	1,308	1,463	1,458
412.700	Sbs Contribution	4,988	5,415	5,432
Total Benefits		41,410	48,036	61,705
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	5,570	3,300	3,000
413.200	Expense Reimb-Within Boro	185	150	500
Total Expenses Within Borough		5,756	3,450	3,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	142	400	400
414.200	Exp Reimb- Outside Boro	359	2,450	800
414.400	Travel Tickets	225	1,000	1,000
Total Expenses Outside Of Boro		726	3,850	2,200
EX21-Communications				
421.100	Telephone	120	650	600
421.200	Postage	2,618	2,523	3,000
Total Communications		2,738	3,173	3,600
EX22-Advertising				
422.000	Advertising	2,551	17,877	19,000
Total Advertising		2,551	17,877	19,000
EX23-Printing				
423.000	Printing	69,253	51,599	42,000
Total Printing		69,253	51,599	42,000
EX25-Rental/Lease				
425.200	Building Rental	210	500	400
425.300	Equipment Rental	0	200	200
Total Rental/Lease		210	700	600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX26-Professional Charges				
426.300	Due & Fees	141	200	250
426.600	Computer Software	0	500	500
426.900	Other Professional Chgs	0	700	1,000
Total Professional Charges		141	1,400	1,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	725	1,725
Total Maintenance Services		0	725	1,725
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	550	900	900
429.900	Other Contractual	16,917	12,618	13,000
Total Other Contractual		17,467	13,518	13,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,611	2,200	1,600
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,611	2,400	1,800
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	301	100
Total Maintenance Supplies		0	301	100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.300	Books/Subscriptions	0	250	250
433.900	Other Supplies	7,424	5,800	5,800
Total Misc Supplies		7,424	6,250	6,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,532	1,500	1,500
434.300	Furniture Under \$5,000	0	2,057	800
Total Equipment Under \$5,000		1,532	3,557	2,300
Division Total: Elections		295,476	288,170	289,036



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	76,354	86,832	92,786
411.200	Temp Wages & Adjmts	5,065	3,015	5,000
411.300	Overtime Wages	3,265	3,000	5,000
Total Salaries & Wages		84,683	92,847	102,786
EX12-Benefits				
412.100	Insurance Contrib	23,940	26,790	29,640
412.200	Unemployment Contrib	508	569	617
412.300	Medicare	1,228	1,376	1,491
412.400	Retirement Contrib. - DB Plan	14,094	16,705	33,140
412.600	Workers Compensation	1,208	1,571	1,691
412.700	Sbs Contribution	5,191	5,814	6,301
Total Benefits		46,169	52,825	72,880
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	36	250	250
413.200	Expense Reimb-Within Boro	0	100	300
Total Expenses Within Borough		36	350	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	432	450	450
414.200	Exp Reimb- Outside Boro	431	1,600	1,675
414.400	Travel Tickets	1,024	950	2,000
Total Expenses Outside Of Boro		1,886	3,000	4,125
EX22-Advertising				
422.000	Advertising	0	200	0
Total Advertising		0	200	0
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	259	100	0
Total Utilities-Building Oprtns		259	100	0
EX26-Professional Charges				
426.300	Due & Fees	1,081	800	825
426.600	Computer Software	14,095	34,918	25,500
426.900	Other Professional Chgs	0	625	2,500
Total Professional Charges		15,176	36,343	28,825
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,424	1,100	2,600
429.900	Other Contractual	36,759	57,950	64,000
Total Other Contractual		38,183	59,050	66,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX30-Office Supplies				
430.100	Office Supplies < \$500	511	600	600
Total Office Supplies		511	600	600
EX33-Misc Supplies				
433.300	Books/Subscriptions	275	400	400
433.900	Other Supplies	451	900	400
Total Misc Supplies		726	1,300	800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,375	2,500
434.100	Other Equip under \$5,000	1,288	400	0
Total Equipment Under \$5,000		1,288	4,775	2,500
Division Total: Records Management		188,920	251,390	279,666



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	252,722	295,801	311,131
411.200	Temp Wages & Adjmts	77,601	54,151	40,000
411.300	Overtime Wages	2,863	7,500	7,500
Total Salaries & Wages		333,186	357,452	358,631
EX12-Benefits				
412.100	Insurance Contrib	52,290	58,515	64,740
412.200	Unemployment Contrib	1,999	2,240	2,152
412.300	Medicare	4,865	5,413	5,201
412.400	Retirement Contrib. - DB Plan	40,307	65,630	107,985
412.600	Workers Compensation	4,753	6,177	5,898
412.700	Sbs Contribution	19,246	22,883	21,985
Total Benefits		123,460	160,858	207,961
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	18	409	510
413.200	Expense Reimb-Within Boro	1,392	1,000	1,650
413.900	Other Exp - Within Boro	4,500	37	4,500
Total Expenses Within Borough		5,910	1,446	6,660
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	614	516	850
414.200	Exp Reimb- Outside Boro	9,349	11,514	9,250
414.400	Travel Tickets	8,852	4,850	20,000
Total Expenses Outside Of Boro		18,815	16,880	30,100
EX21-Communications				
421.100	Telephone	3,175	3,250	3,500
421.200	Postage	764	2,250	2,500
421.300	Communication Network	0	5,500	5,500
Total Communications		3,939	11,000	11,500
EX22-Advertising				
422.000	Advertising	4,083	0	9,750
Total Advertising		4,083	0	9,750
EX23-Printing				
423.000	Printing	2,231	500	15,000
Total Printing		2,231	500	15,000
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	10	0	0
Total Utilities-Building Optrns		10	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX25-Rental/Lease				
425.200	Building Rental	250	450	200
Total Rental/Lease		250	450	200
EX26-Professional Charges				
426.200	Legal	12,096	6,980	5,000
426.300	Due & Fees	2,913	5,000	6,000
426.600	Computer Software	6,875	3,000	4,600
426.900	Other Professional Chgs	122,674	211,891	292,500
Total Professional Charges		144,557	226,871	308,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,002	500
Total Maintenance Services		0	1,002	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,809	2,441	8,000
429.210	Training/Instructor Fees	8,547	5,059	2,000
429.500	Labor Services	0	4	0
429.900	Other Contractual	47,929	16,576	12,000
Total Other Contractual		62,284	24,080	22,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,201	2,800	6,000
430.200	Copier/Fax Supplies	79	300	1,200
Total Office Supplies		3,280	3,100	7,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	440	0	1,100
Total Maintenance Supplies		440	0	1,100
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	31	0
Total Fuel/Oil-Vehicle Use		0	31	0
EX33-Misc Supplies				
433.100	Personnel Supplies	2,514	4,969	5,500
433.200	Medical Supplies	0	200	222
433.300	Books/Subscriptions	6,132	7,400	6,000
433.500	Training Supplies	406	70	825
433.900	Other Supplies	2,587	1,387	6,600
Total Misc Supplies		11,640	14,026	19,147



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,711	4,200	3,100
434.100	Other Equip under \$5,000	4,901	1,686	2,000
434.300	Furniture Under \$5,000	834	0	0
Total Equipment Under \$5,000		8,446	5,886	5,100
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	12,750	0	0
Total Equipment Over \$5000		12,750	0	0
Division Total: Administration		735,281	823,582	1,002,949



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	312,965	349,202	404,289
411.300	Overtime Wages	14	0	0
Total Salaries & Wages		312,978	349,202	404,289
EX12-Benefits				
412.100	Insurance Contrib	63,000	70,500	93,600
412.200	Unemployment Contrib	1,877	2,096	2,426
412.300	Medicare	4,538	5,064	5,863
412.400	Retirement Contrib. - DB Plan	35,920	57,219	137,014
412.600	Workers Compensation	3,229	4,191	4,603
412.700	Sbs Contribution	18,760	21,407	24,783
Total Benefits		127,324	160,477	268,289
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	212	650	400
413.200	Expense Reimb-Within Boro	124	400	400
Total Expenses Within Borough		336	1,050	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,055	1,775	1,000
414.200	Exp Reimb- Outside Boro	2,870	5,500	5,500
414.400	Travel Tickets	2,578	5,000	5,000
Total Expenses Outside Of Boro		6,503	12,275	11,500
EX21-Communications				
421.100	Telephone	780	1,810	1,900
421.200	Postage	334	715	1,000
Total Communications		1,114	2,525	2,900
EX23-Printing				
423.000	Printing	175	600	600
Total Printing		175	600	600
EX25-Rental/Lease				
425.300	Equipment Rental	180	275	3,200
Total Rental/Lease		180	275	3,200
EX26-Professional Charges				
426.200	Legal	32,029	50,400	60,000
426.300	Due & Fees	2,851	4,000	4,000
426.500	Recording Fees	181	800	800
426.600	Computer Software	2,555	500	2,500
426.900	Other Professional Chgs	330	1,600	2,000
Total Professional Charges		37,945	57,300	69,300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX27-Insurance & Bond				
427.500	Liability Insurance	2,418	7,275	7,500
Total Insurance & Bond		2,418	7,275	7,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,163	1,500	1,500
Total Maintenance Services		1,163	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,544	8,000	8,000
429.500	Labor Services	0	2,500	2,500
429.900	Other Contractual	12,703	19,500	20,500
Total Other Contractual		17,247	30,000	31,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,231	6,000	5,000
430.200	Copier/Fax Supplies	118	750	750
Total Office Supplies		3,349	6,750	5,750
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	315	250	250
Total Maintenance Supplies		315	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	257	725	725
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	19,730	24,500	24,500
433.900	Other Supplies	597	600	600
Total Misc Supplies		20,584	25,925	25,925
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,449	1,621	1,900
434.100	Other Equip under \$5,000	382	0	2,500
434.300	Furniture Under \$5,000	1,149	2,279	3,000
Total Equipment Under \$5,000		9,980	3,900	7,400
Division Total: Law		541,611	659,304	840,203



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	150,862	111,833	124,395
411.200	Temp Wages & Adjmts	28,408	34,000	37,000
411.300	Overtime Wages	1,370	1,700	4,000
Total Salaries & Wages		180,640	147,533	165,395
EX12-Benefits				
412.100	Insurance Contrib	38,166	28,482	31,512
412.200	Unemployment Contrib	1,084	886	993
412.300	Medicare	2,565	2,140	2,399
412.400	Retirement Contrib. - DB Plan	24,893	21,977	43,513
412.600	Workers Compensation	2,577	2,444	2,720
412.700	Sbs Contribution	11,073	9,044	10,139
412.800	Wellness/Other	10,650	9,900	24,650
Total Benefits		91,008	74,873	115,926
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	178	600	650
413.200	Expense Reimb-Within Boro	0	300	350
413.900	Other Exp - Within Boro	0	300	500
Total Expenses Within Borough		178	1,200	1,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	389	300	350
414.200	Exp Reimb- Outside Boro	5	2,000	2,950
414.400	Travel Tickets	0	1,650	1,900
414.900	Other Exp-Outside Boro	0	250	300
Total Expenses Outside Of Boro		394	4,200	5,500
EX21-Communications				
421.100	Telephone	0	500	1,000
421.200	Postage	1,312	1,450	1,000
Total Communications		1,312	1,950	2,000
EX22-Advertising				
422.000	Advertising	362	0	0
Total Advertising		362	0	0
EX23-Printing				
423.000	Printing	946	800	800
Total Printing		946	800	800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX26-Professional Charges				
426.200	Legal	259	3,000	0
426.300	Due & Fees	2,755	2,210	600
426.600	Computer Software	4,347	6,000	6,000
426.900	Other Professional Chgs	33,466	44,954	55,100
Total Professional Charges		40,826	56,164	61,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	449	318	250
Total Maintenance Services		449	318	250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,518	3,390	5,000
429.210	Training/Instructor Fees	0	750	1,000
429.900	Other Contractual	4,932	4,975	11,500
Total Other Contractual		6,450	9,115	17,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,358	3,238	3,700
430.200	Copier/Fax Supplies	0	200	300
Total Office Supplies		2,358	3,438	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	294	194	0
Total Maintenance Supplies		294	194	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	500
433.300	Books/Subscriptions	209	(445)	250
433.500	Training Supplies	975	2,155	4,600
433.900	Other Supplies	2,088	2,115	0
Total Misc Supplies		3,272	3,825	5,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,750	2,000	2,000
434.100	Other Equip under \$5,000	3,566	2,000	0
434.300	Furniture Under \$5,000	0	13,860	580
Total Equipment Under \$5,000		5,316	17,860	2,580
Division Total: Human Resources		333,806	321,470	382,501



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	267,100	274,866	0
411.200	Temp Wages & Adjmts	5,420	21,888	0
411.300	Overtime Wages	205	2,000	0
Total Salaries & Wages		272,725	298,754	0
EX12-Benefits				
412.100	Insurance Contrib	64,042	70,500	0
412.200	Unemployment Contrib	1,636	1,746	0
412.300	Medicare	3,140	4,218	0
412.400	Retirement Contrib. - DB Plan	31,674	57,138	0
412.600	Workers Compensation	3,891	4,817	0
412.700	Sbs Contribution	16,718	17,831	0
Total Benefits		121,101	156,250	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	16	51	0
Total Expenses Within Borough		16	51	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	483	500	0
414.200	Exp Reimb- Outside Boro	2,827	1,829	0
414.400	Travel Tickets	1,696	2,881	0
Total Expenses Outside Of Boro		5,005	5,210	0
EX21-Communications				
421.100	Telephone	0	94	0
421.200	Postage	82	106	0
Total Communications		82	200	0
EX23-Printing				
423.000	Printing	39	0	0
Total Printing		39	0	0
EX26-Professional Charges				
426.300	Due & Fees	150	300	0
426.600	Computer Software	34,105	23,666	0
426.900	Other Professional Chgs	0	1,830	0
Total Professional Charges		34,255	25,796	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	607	631	0
Total Maintenance Services		607	631	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 116-Geographic Info Systems				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,742	5,362	0
429.900	Other Contractual	7,533	4,142	0
Total Other Contractual		13,275	9,504	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,198	2,859	0
430.200	Copier/Fax Supplies	0	932	0
Total Office Supplies		3,198	3,791	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	179	353	0
Total Maintenance Supplies		179	353	0
EX33-Misc Supplies				
433.100	Personnel Supplies	48	469	0
433.200	Medical Supplies	0	104	0
433.300	Books/Subscriptions	1,516	1,035	0
433.900	Other Supplies	39	234	0
Total Misc Supplies		1,603	1,842	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,995	1,236	0
434.100	Other Equip under \$5,000	2,523	7,460	0
434.300	Furniture Under \$5,000	332	0	0
Total Equipment Under \$5,000		6,850	8,696	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,119	0
Total Equipment Over \$5000		0	6,119	0
Division Total: Geographic Info Systems		458,934	517,197	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	483,229	527,969	0
411.200	Temp Wages & Adjmts	5,607	36,486	0
411.300	Overtime Wages	23,198	20,000	0
Total Salaries & Wages		512,035	584,455	0
EX12-Benefits				
412.100	Insurance Contrib	119,700	141,000	0
412.200	Unemployment Contrib	3,072	3,534	0
412.300	Medicare	7,425	8,540	0
412.400	Retirement Contrib. - DB Plan	58,805	92,147	0
412.600	Workers Compensation	7,405	9,713	0
412.700	Sbs Contribution	31,388	36,098	0
Total Benefits		227,795	291,032	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	615	3,690	0
413.200	Expense Reimb-Within Boro	140	86	0
413.900	Other Exp - Within Boro	0	229	0
Total Expenses Within Borough		755	4,005	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	226	1,576	0
414.200	Exp Reimb- Outside Boro	10,444	21,043	0
414.400	Travel Tickets	6,739	12,900	0
414.800	Moving Expenses	0	5,000	0
Total Expenses Outside Of Boro		17,408	40,519	0
EX21-Communications				
421.100	Telephone	41,756	42,571	0
421.200	Postage	38	114	0
421.300	Communication Network	1,560	3,782	0
Total Communications		43,354	46,467	0
EX23-Printing				
423.000	Printing	0	297	0
Total Printing		0	297	0
EX25-Rental/Lease				
425.200	Building Rental	100	0	0
425.300	Equipment Rental	0	3,000	0
Total Rental/Lease		100	3,000	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX26-Professional Charges				
426.300	Due & Fees	656	2,313	0
426.600	Computer Software	246,990	289,633	0
426.900	Other Professional Chgs	7,316	250	0
Total Professional Charges		254,962	292,196	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	13,226	32,061	0
Total Maintenance Services		13,226	32,061	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	38,024	65,200	0
429.210	Training/Instructor Fees	1,201	0	0
429.900	Other Contractual	28,329	154,084	0
Total Other Contractual		67,554	219,284	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,943	8,756	0
430.200	Copier/Fax Supplies	0	111	0
Total Office Supplies		3,943	8,867	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	331	0
431.300	Equipment Maint Supplies	0	1,615	0
431.900	Other Maint. Supplies	0	30	0
Total Maintenance Supplies		0	1,976	0
EX33-Misc Supplies				
433.100	Personnel Supplies	132	569	0
433.120	Tools under \$500	0	566	0
433.200	Medical Supplies	0	270	0
433.300	Books/Subscriptions	140	6,100	0
433.500	Training Supplies	492	2,154	0
433.900	Other Supplies	6,247	5,180	0
Total Misc Supplies		7,011	14,839	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	66,657	63,964	0
434.100	Other Equip under \$5,000	42,647	95,242	0
434.300	Furniture Under \$5,000	1,251	36,980	0
Total Equipment Under \$5,000		110,555	196,186	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	143,227	123,296	0
Total Equipment Over \$5000		143,227	123,296	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
Division Total: Information Technology		1,401,924	1,858,480	0



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Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		0	550	550
EX26-Professional Charges				
426.200	Legal	0	5,877	5,000
Total Professional Charges		0	5,877	5,000
EX29-Other Contractual				
429.900	Other Contractual	0	550	0
Total Other Contractual		0	550	0
EX33-Misc Supplies				
433.900	Other Supplies	0	73	0
Total Misc Supplies		0	73	0
Division Total: Labor Relations Board		0	7,050	5,550



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Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. & Appeals				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	73	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	2,450	2,000	2,500
Total Expenses Within Borough		2,523	2,400	2,900
EX23-Printing				
423.000	Printing	27	100	100
Total Printing		27	100	100
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	794	1,000	1,000
Total Other Contractual		794	1,000	1,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	100
Total Office Supplies		0	100	100
EX33-Misc Supplies				
433.900	Other Supplies	162	200	200
Total Misc Supplies		162	200	200
Division Total: Board Of Adjmt. & Appeals		3,506	5,300	5,800



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Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 611-Board Of Ethics				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	200
Total Expenses Within Borough		0	0	200
EX26-Professional Charges				
426.200	Legal	0	38,036	0
426.900	Other Professional Chgs	0	0	300
Total Professional Charges		0	38,036	300
EX29-Other Contractual				
429.900	Other Contractual	184	299	0
Total Other Contractual		184	299	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	57	110	0
Total Office Supplies		57	110	0
EX33-Misc Supplies				
433.900	Other Supplies	209	400	250
Total Misc Supplies		209	400	250
Division Total: Board Of Ethics		449	38,845	750



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		<u>0</u>	<u>400</u>	<u>400</u>
EX23-Printing				
423.000	Printing	29	0	0
Total Printing		<u>29</u>	<u>0</u>	<u>0</u>
EX26-Professional Charges				
426.200	Legal	0	12,000	12,000
Total Professional Charges		<u>0</u>	<u>12,000</u>	<u>12,000</u>
Division Total: Bid Appeals Committee		<u>29</u>	<u>12,400</u>	<u>12,400</u>



Matanuska-Susitna Borough

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Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 613-Senior Citizen Advisory				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	653	900	1,000
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		653	1,050	1,150
EX23-Printing				
423.000	Printing	0	300	2,300
Total Printing		0	300	2,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	150	150
Total Office Supplies		0	150	150
Division Total: Senior Citizen Advisory		653	1,500	3,600
Department Total: Assembly		4,577,087	5,523,665	3,696,923



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,651	20,595	20,802
411.300	Overtime Wages	714	700	1,000
Total Salaries & Wages		20,365	21,295	21,802
EX12-Benefits				
412.100	Insurance Contrib	15,370	16,920	18,720
412.200	Unemployment Contrib	61	67	70
412.300	Medicare	375	309	317
412.400	Retirement Contrib. - DB Plan	3,130	3,510	7,389
412.600	Workers Compensation	368	352	359
412.700	Sbs Contribution	1,584	1,306	1,337
Total Benefits		20,889	22,464	28,192
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,079	1,600	1,650
413.200	Expense Reimb-Within Boro	25	303	500
413.300	Exp Allowance-Within Boro	5,481	5,515	9,990
413.900	Other Exp - Within Boro	92	26	600
Total Expenses Within Borough		6,678	7,444	12,740
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	2,208	497	850
414.200	Exp Reimb- Outside Boro	4,110	5,167	3,500
414.400	Travel Tickets	2,649	3,806	8,000
Total Expenses Outside Of Boro		8,968	9,470	12,350
EX21-Communications				
421.100	Telephone	146	936	190
421.200	Postage	54	40	450
421.300	Communication Network	0	400	300
Total Communications		200	1,376	940
EX22-Advertising				
422.000	Advertising	464	541	700
Total Advertising		464	541	700
EX23-Printing				
423.000	Printing	210	231	275
Total Printing		210	231	275



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX26-Professional Charges				
426.300	Due & Fees	620	540	300
426.600	Computer Software	0	116	300
426.900	Other Professional Chgs	0	62	700
Total Professional Charges		620	718	1,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	452	24	600
Total Maintenance Services		452	24	600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,035	632	1,100
429.210	Training/Instructor Fees	3,506	0	0
429.900	Other Contractual	0	1,559	2,000
Total Other Contractual		4,541	2,191	3,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	661	978	600
430.200	Copier/Fax Supplies	0	12	200
Total Office Supplies		661	990	800
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	250
Total Maintenance Supplies		0	0	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	105	125
433.300	Books/Subscriptions	0	0	175
433.900	Other Supplies	383	546	625
Total Misc Supplies		383	651	925
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	313	0
434.100	Other Equip under \$5,000	173	210	1,500
434.300	Furniture Under \$5,000	0	5,050	1,000
Total Equipment Under \$5,000		173	5,573	2,500
Division Total: Mayor		64,603	72,968	86,474
Department Total: Mayor		64,603	72,968	86,474



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	340,150
411.200	Temp Wages & Adjmts	0	0	15,000
411.300	Overtime Wages	0	0	2,000
Total Salaries & Wages		0	0	357,150
EX12-Benefits				
412.100	Insurance Contrib	0	0	93,600
412.200	Unemployment Contrib	0	0	2,143
412.300	Medicare	0	0	5,179
412.400	Retirement Contrib. - DB Plan	0	0	121,038
412.600	Workers Compensation	0	0	5,874
412.700	Sbs Contribution	0	0	21,894
Total Benefits		0	0	249,728
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	52
Total Expenses Within Borough		0	0	52
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	513
414.200	Exp Reimb- Outside Boro	0	0	3,375
414.400	Travel Tickets	0	0	2,000
Total Expenses Outside Of Boro		0	0	5,888
EX21-Communications				
421.100	Telephone	0	0	96
421.200	Postage	0	0	109
Total Communications		0	0	205
EX23-Printing				
423.100	Resale/Printed Maps	0	0	526
Total Printing		0	0	526
EX26-Professional Charges				
426.300	Due & Fees	0	0	300
426.600	Computer Software	0	0	40,000
426.900	Other Professional Chgs	0	0	50,000
Total Professional Charges		0	0	90,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	2,000
Total Maintenance Services		0	0	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	11,150
429.900	Other Contractual	0	0	7,500
Total Other Contractual		0	0	18,650
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	350
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	0	0	1,800
433.900	Other Supplies	0	0	250
Total Misc Supplies		0	0	2,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	4,200
434.100	Other Equip under \$5,000	0	0	3,000
Total Equipment Under \$5,000		0	0	7,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	7,500
Total Equipment Over \$5000		0	0	7,500
Division Total: Geographic Info Systems		0	0	741,699



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	113,006
Total Salaries & Wages		0	0	113,006
EX12-Benefits				
412.100	Insurance Contrib	0	0	23,400
412.200	Unemployment Contrib	0	0	678
412.300	Medicare	0	0	1,639
412.400	Retirement Contrib. - DB Plan	0	0	38,298
412.600	Workers Compensation	0	0	1,859
412.700	Sbs Contribution	0	0	6,927
Total Benefits		0	0	72,801
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	500
413.200	Expense Reimb-Within Boro	0	0	100
413.900	Other Exp - Within Boro	0	0	200
Total Expenses Within Borough		0	0	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	500
414.200	Exp Reimb- Outside Boro	0	0	3,000
414.400	Travel Tickets	0	0	2,000
Total Expenses Outside Of Boro		0	0	5,500
EX21-Communications				
421.100	Telephone	0	0	600
Total Communications		0	0	600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	4,000
Total Other Contractual		0	0	4,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	15,725
430.200	Copier/Fax Supplies	0	0	955
Total Office Supplies		0	0	16,680
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	5,400
434.300	Furniture Under \$5,000	0	0	550
Total Equipment Under \$5,000		0	0	5,950
Division Total: IT Administration		0	0	219,337



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	480,442
411.200	Temp Wages & Adjmts	0	0	27,500
411.300	Overtime Wages	0	0	22,000
Total Salaries & Wages		0	0	529,942
EX12-Benefits				
412.100	Insurance Contrib	0	0	140,400
412.200	Unemployment Contrib	0	0	3,180
412.300	Medicare	0	0	7,684
412.400	Retirement Contrib. - DB Plan	0	0	170,278
412.600	Workers Compensation	0	0	8,715
412.700	Sbs Contribution	0	0	32,486
Total Benefits		0	0	362,743
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	3,282
413.200	Expense Reimb-Within Boro	0	0	126
413.900	Other Exp - Within Boro	0	0	300
Total Expenses Within Borough		0	0	3,708
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	1,115
414.200	Exp Reimb- Outside Boro	0	0	22,000
414.400	Travel Tickets	0	0	18,000
Total Expenses Outside Of Boro		0	0	41,115
EX21-Communications				
421.100	Telephone	0	0	65,830
421.200	Postage	0	0	117
421.300	Communication Network	0	0	3,877
Total Communications		0	0	69,824
EX23-Printing				
423.000	Printing	0	0	304
Total Printing		0	0	304
EX26-Professional Charges				
426.300	Due & Fees	0	0	1,845
426.600	Computer Software	0	0	290,161
Total Professional Charges		0	0	292,006
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	35,186
Total Maintenance Services		0	0	35,186



Matanuska-Susitna Borough
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Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology				
DIVISION 121-Information Technology				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	43,000
429.900	Other Contractual	0	0	55,363
Total Other Contractual		0	0	98,363
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	339
431.300	Equipment Maint Supplies	0	0	1,656
Total Maintenance Supplies		0	0	1,995
EX33-Misc Supplies				
433.120	Tools under \$500	0	0	580
433.200	Medical Supplies	0	0	150
433.300	Books/Subscriptions	0	0	1,250
433.500	Training Supplies	0	0	2,208
433.900	Other Supplies	0	0	3,152
Total Misc Supplies		0	0	7,340
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	10,800
434.100	Other Equip under \$5,000	0	0	51,200
434.300	Furniture Under \$5,000	0	0	2,681
Total Equipment Under \$5,000		0	0	64,681
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	160,000
Total Equipment Over \$5000		0	0	160,000
Division Total: Information Technology		0	0	1,667,207
Department Total: Information Technology		0	0	2,628,243



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Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX21-Communications				
421.100	Telephone	34,101	45,600	48,000
421.200	Postage	2,112	16,000	15,000
Total Communications		36,213	61,600	63,000
EX22-Advertising				
422.000	Advertising	192,388	200,596	240,000
422.100	Display Advertising	1,860	3,000	3,000
Total Advertising		194,248	203,596	243,000
EX23-Printing				
423.000	Printing	0	7,000	7,000
Total Printing		0	7,000	7,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	87,944	107,300	95,000
424.200	Water & Sewer	8,244	16,500	18,000
424.300	Natural Gas	35,899	40,800	57,000
424.500	Garbage Pickups	7,422	22,500	17,000
Total Utilities-Building Oprtns		139,509	187,100	187,000
EX25-Rental/Lease				
425.300	Equipment Rental	87,621	104,300	108,600
Total Rental/Lease		87,621	104,300	108,600
EX26-Professional Charges				
426.200	Legal	5,804	0	0
426.300	Due & Fees	90	200	200
426.600	Computer Software	0	23,904	50,000
426.900	Other Professional Chgs	0	55,000	60,000
Total Professional Charges		5,894	79,104	110,200
EX27-Insurance & Bond				
427.100	Property Insurance	67,089	98,000	110,000
427.200	Vehicle Insurance	2,059	3,800	4,500
427.300	Crime Insurance	0	2,000	2,000
427.500	Liability Insurance	55,579	60,000	66,000
427.510	Umbrella Liability Ins	0	17,100	19,000
427.520	Professional Liab Insur	1,700	2,000	2,000
427.600	Insurance Consulting Fee	60,650	73,150	75,000
427.800	Insurance Adjusters Fees	28,603	10,000	30,000
427.900	Insurance Deductible	6,267	0	10,000
Total Insurance & Bond		221,947	266,050	318,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX28-Maintenance Services				
428.300	Equipment Maint Services	23,509	50,500	60,000
428.500	Commun Equip Maint Servic	11,340	11,500	11,500
Total Maintenance Services		34,849	62,000	71,500
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	18,000	16,000
429.900	Other Contractual	38,752	10,000	20,000
Total Other Contractual		38,752	28,000	36,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,093	6,000	7,000
430.200	Copier/Fax Supplies	9,402	25,000	25,000
Total Office Supplies		13,495	31,000	32,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	2,544	3,000	3,500
Total Maintenance Supplies		2,544	3,000	3,500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,157	3,200	5,000
433.900	Other Supplies	0	1,200	1,500
Total Misc Supplies		3,157	4,400	6,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	4,314	5,600	5,000
Total Equipment Under \$5,000		4,314	5,600	5,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	15,000	30,000
Total Equipment Over \$5000		0	15,000	30,000
Division Total: Common Contractual		782,543	1,057,750	1,221,800



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	432,003	441,957	469,834
411.200	Temp Wages & Adjmts	5,009	7,000	8,500
411.300	Overtime Wages	17,532	21,500	20,000
Total Salaries & Wages		454,545	470,457	498,334
EX12-Benefits				
412.100	Insurance Contrib	126,706	140,553	156,000
412.200	Unemployment Contrib	2,727	2,791	2,990
412.300	Medicare	6,591	6,743	7,226
412.400	Retirement Contrib. - DB Plan	63,977	91,047	166,005
412.410	PERS Tier IV - DC Plan	0	2,000	0
412.411	PERS Tier IV - Health Plan	0	500	0
412.412	PERS Tier IV - HRA	0	1,170	0
412.413	PERS Tier IV - OD&D	0	75	0
412.600	Workers Compensation	6,428	7,701	8,196
412.700	Sbs Contribution	27,864	28,506	30,548
Total Benefits		234,292	281,086	370,965
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	0
413.200	Expense Reimb-Within Boro	0	150	0
Total Expenses Within Borough		0	250	0
EX21-Communications				
421.100	Telephone	0	1,200	1,200
421.200	Postage	50,503	47,000	45,250
Total Communications		50,503	48,200	46,450
EX22-Advertising				
422.010	Foreclosure Advertising	7,667	9,000	9,500
Total Advertising		7,667	9,000	9,500
EX23-Printing				
423.000	Printing	28,708	38,700	41,000
Total Printing		28,708	38,700	41,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,500	1,500
Total Rental/Lease		0	1,500	1,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX26-Professional Charges				
426.300	Due & Fees	40	3,000	3,000
426.500	Recording Fees	3,666	6,200	6,500
426.600	Computer Software	3,801	4,500	3,000
426.900	Other Professional Chgs	29,861	29,580	61,500
Total Professional Charges		37,368	43,280	74,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	703	480	2,000
Total Maintenance Services		703	480	2,000
EX29-Other Contractual				
429.500	Labor Services	0	1,500	2,000
429.900	Other Contractual	10,965	14,375	17,000
Total Other Contractual		10,965	15,875	19,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,477	5,850	6,200
430.200	Copier/Fax Supplies	190	1,107	1,200
Total Office Supplies		5,667	6,957	7,400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	329	1,000	1,500
Total Maintenance Supplies		329	1,000	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	420	500
433.300	Books/Subscriptions	156	710	1,200
433.500	Training Supplies	0	275	100
433.900	Other Supplies	113	465	300
Total Misc Supplies		269	1,870	2,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,672	6,241	2,700
434.100	Other Equip under \$5,000	6,730	6,182	2,000
434.300	Furniture Under \$5,000	2,431	1,200	1,200
Total Equipment Under \$5,000		12,833	13,623	5,900
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	520	5,100
Total Equipment Over \$5000		0	520	5,100
Division Total: Revenue & Budget		843,849	932,798	1,084,749



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	124,521	121,231	127,739
411.200	Temp Wages & Adjmts	14,200	15,000	17,000
411.300	Overtime Wages	1,082	3,000	3,000
Total Salaries & Wages		139,803	139,231	147,739
EX12-Benefits				
412.100	Insurance Contrib	21,800	23,970	26,520
412.200	Unemployment Contrib	839	829	887
412.300	Medicare	2,027	2,002	2,143
412.400	Retirement Contrib. - DB Plan	13,651	24,380	44,308
412.600	Workers Compensation	1,970	2,286	2,430
412.700	Sbs Contribution	7,417	8,460	9,057
Total Benefits		47,704	61,927	85,345
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	108	300	250
413.200	Expense Reimb-Within Boro	1,331	2,400	2,500
413.900	Other Exp - Within Boro	0	200	200
Total Expenses Within Borough		1,439	2,900	2,950
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	2,790	5,500	4,500
414.200	Exp Reimb- Outside Boro	13,795	25,270	29,000
414.400	Travel Tickets	9,696	17,500	22,900
Total Expenses Outside Of Boro		26,281	48,270	56,400
EX21-Communications				
421.100	Telephone	1,735	2,800	3,000
421.200	Postage	423	600	800
421.300	Communication Network	524	1,600	1,500
Total Communications		2,683	5,000	5,300
EX23-Printing				
423.000	Printing	85	9,000	20,000
Total Printing		85	9,000	20,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	345	4,000	5,000
426.200	Legal	25,120	28,779	65,000
426.300	Due & Fees	3,336	5,000	6,000
426.500	Recording Fees	32	100	100
426.600	Computer Software	16,565	82,340	40,000
426.900	Other Professional Chgs	28,452	36,000	45,000
Total Professional Charges		73,850	156,219	161,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	255	1,500	1,500
Total Maintenance Services		255	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	22,973	37,325	39,700
429.210	Training/Instructor Fees	31,797	15,000	20,000
429.900	Other Contractual	59,658	32,000	50,000
Total Other Contractual		114,428	84,325	109,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,418	2,200	2,500
430.200	Copier/Fax Supplies	367	600	1,000
Total Office Supplies		1,785	2,800	3,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	0
Total Maintenance Supplies		0	250	0
EX33-Misc Supplies				
433.100	Personnel Supplies	449	500	750
433.300	Books/Subscriptions	1,677	3,000	3,000
433.500	Training Supplies	0	200	0
433.900	Other Supplies	211	250	250
Total Misc Supplies		2,337	3,950	4,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,700	5,000
434.100	Other Equip under \$5,000	297	5,100	4,000
434.300	Furniture Under \$5,000	0	2,000	3,000
Total Equipment Under \$5,000		297	9,800	12,000
Division Total: Admin-Finance		410,949	525,172	609,534



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	610,405	656,448	705,388
411.200	Temp Wages & Adjmts	48,629	14,000	37,050
411.300	Overtime Wages	39,390	40,000	44,000
Total Salaries & Wages		698,424	710,448	786,438
EX12-Benefits				
412.100	Insurance Contrib	183,801	211,500	249,600
412.200	Unemployment Contrib	4,191	4,202	4,719
412.300	Medicare	8,807	10,155	11,403
412.400	Retirement Contrib. - DB Plan	99,446	142,568	253,967
412.600	Workers Compensation	9,776	11,598	12,933
412.700	Sbs Contribution	42,813	42,930	48,209
Total Benefits		348,834	422,953	580,831
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	110
Total Expenses Within Borough		0	100	110
EX14-Expenses Outside Of Boro				
414.900	Other Exp-Outside Boro	0	100	0
Total Expenses Outside Of Boro		0	100	0
EX21-Communications				
421.100	Telephone	0	1	1,500
421.200	Postage	15,476	15,014	25,650
Total Communications		15,476	15,015	27,150
EX23-Printing				
423.000	Printing	7,055	8,400	18,400
Total Printing		7,055	8,400	18,400
EX24-Utilities-Building Optns				
424.500	Garbage Pickups	144	0	0
Total Utilities-Building Optns		144	0	0
EX26-Professional Charges				
426.300	Due & Fees	2,316	3,190	3,500
426.500	Recording Fees	1	0	0
426.600	Computer Software	8,616	6,400	7,460
426.900	Other Professional Chgs	0	1,113	13,090
Total Professional Charges		10,933	10,703	24,050



Matanuska-Susitna Borough
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Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX28-Maintenance Services				
428.100	Building Maint Services	0	2,605	2,850
428.300	Equipment Maint Services	2,010	3,410	3,750
Total Maintenance Services		2,010	6,015	6,600
EX29-Other Contractual				
429.900	Other Contractual	4,752	6,600	7,260
Total Other Contractual		4,752	6,600	7,260
EX30-Office Supplies				
430.100	Office Supplies < \$500	12,044	13,650	17,000
430.200	Copier/Fax Supplies	428	1,650	1,000
Total Office Supplies		12,472	15,300	18,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	110	500
431.300	Equipment Maint Supplies	386	660	700
Total Maintenance Supplies		386	770	1,200
EX33-Misc Supplies				
433.200	Medical Supplies	232	420	250
433.300	Books/Subscriptions	5,005	7,500	8,250
433.900	Other Supplies	295	990	1,000
Total Misc Supplies		5,532	8,910	9,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	17,463	10,500	8,900
434.100	Other Equip under \$5,000	7,464	9,650	10,515
434.300	Furniture Under \$5,000	1,858	4,630	3,500
Total Equipment Under \$5,000		26,785	24,780	22,915
Division Total: Accounting		1,132,803	1,230,094	1,502,454



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	256,692	299,791	306,201
411.300	Overtime Wages	0	5,000	5,000
Total Salaries & Wages		256,692	304,791	311,201
EX12-Benefits				
412.100	Insurance Contrib	88,200	98,700	109,200
412.200	Unemployment Contrib	1,540	1,829	1,868
412.300	Medicare	3,722	4,420	4,513
412.400	Retirement Contrib. - DB Plan	49,234	54,872	105,466
412.600	Workers Compensation	3,661	5,048	5,118
412.700	Sbs Contribution	15,735	18,684	19,077
Total Benefits		162,092	183,553	245,242
EX21-Communications				
421.100	Telephone	100	0	500
421.200	Postage	3,071	6,200	7,500
Total Communications		3,171	6,200	8,000
EX22-Advertising				
422.000	Advertising	0	467	0
Total Advertising		0	467	0
EX23-Printing				
423.000	Printing	2,094	1,433	2,750
Total Printing		2,094	1,433	2,750
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	3,900	5,000
Total Utilities-Building Oprtns		0	3,900	5,000
EX26-Professional Charges				
426.300	Due & Fees	530	890	1,000
426.600	Computer Software	2,892	2,800	2,000
426.900	Other Professional Chgs	0	600	2,000
Total Professional Charges		3,422	4,290	5,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	2,381	2,000	2,000
Total Maintenance Services		2,381	2,000	2,000
EX29-Other Contractual				
429.900	Other Contractual	777	4,069	10,000
Total Other Contractual		777	4,069	10,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,872	5,700	4,500
430.200	Copier/Fax Supplies	231	1,175	1,000
Total Office Supplies		4,103	6,875	5,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,400	1,500
Total Maintenance Supplies		0	1,400	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	700
433.120	Tools under \$500	0	50	150
433.200	Medical Supplies	46	210	250
433.300	Books/Subscriptions	87	650	700
433.500	Training Supplies	0	0	150
433.900	Other Supplies	181	875	500
Total Misc Supplies		314	1,860	2,450
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,661	5,400	3,500
434.100	Other Equip under \$5,000	1,337	2,550	7,000
434.300	Furniture Under \$5,000	670	4,400	2,000
Total Equipment Under \$5,000		4,667	12,350	12,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	8,000
Total Equipment Over \$5000		0	0	8,000
Division Total: Purchasing		439,713	533,188	619,143



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	955,538	961,343	1,027,013
411.200	Temp Wages & Adjmts	2,713	30,000	30,000
411.300	Overtime Wages	31,334	25,000	35,000
Total Salaries & Wages		989,585	1,016,343	1,092,013
EX12-Benefits				
412.100	Insurance Contrib	239,400	267,900	312,000
412.200	Unemployment Contrib	5,938	6,099	6,553
412.300	Medicare	13,543	14,737	15,835
412.400	Retirement Contrib. - DB Plan	110,586	161,616	359,917
412.600	Workers Compensation	32,942	43,668	50,158
412.700	Sbs Contribution	60,662	62,302	66,941
Total Benefits		463,071	556,322	811,404
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	53	770	500
413.200	Expense Reimb-Within Boro	68	0	0
413.400	Meal Allowance -W/I Boro	0	300	300
413.500	Meeting Comp - W/I Boro	3,550	6,730	8,000
Total Expenses Within Borough		3,672	7,800	8,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	500
Total Expenses Outside Of Boro		0	500	500
EX21-Communications				
421.100	Telephone	486	2,000	2,000
421.200	Postage	23,646	36,000	47,850
421.300	Communication Network	0	100	2,200
Total Communications		24,132	38,100	52,050
EX23-Printing				
423.000	Printing	8,599	13,000	14,000
Total Printing		8,599	13,000	14,000
EX25-Rental/Lease				
425.200	Building Rental	300	0	0
425.300	Equipment Rental	1,656	10,000	25,000
Total Rental/Lease		1,956	10,000	25,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Due & Fees	800	1,800	1,900
426.500	Recording Fees	1,516	2,200	2,400
426.600	Computer Software	8,562	17,725	19,000
426.900	Other Professional Chgs	0	2,600	4,000
Total Professional Charges		10,878	24,325	27,300
EX28-Maintenance Services				
428.100	Building Maint Services	0	675	800
428.300	Equipment Maint Services	4,007	3,325	3,500
428.400	Vehicle Maint Services	0	1,000	1,200
428.500	Commun Equip Maint Servic	0	500	600
Total Maintenance Services		4,007	5,500	6,100
EX29-Other Contractual				
429.900	Other Contractual	1,971	13,825	15,000
Total Other Contractual		1,971	13,825	15,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,951	7,385	8,000
430.200	Copier/Fax Supplies	237	3,800	4,000
Total Office Supplies		5,188	11,185	12,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	141	600	600
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	445	900	1,200
Total Maintenance Supplies		586	1,600	1,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	53	200	300
432.200	Gas	0	2,000	2,500
Total Fuel/Oil-Vehicle Use		53	2,200	2,800
EX33-Misc Supplies				
433.100	Personnel Supplies	7	500	500
433.110	Clothing	0	100	100
433.120	Tools under \$500	100	1,000	1,000
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	161	2,875	3,000
433.900	Other Supplies	1,239	1,375	1,500
Total Misc Supplies		1,507	6,050	6,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,689	9,300	10,000
434.100	Other Equip under \$5,000	3,114	3,615	3,000
434.300	Furniture Under \$5,000	122	2,000	2,000
Total Equipment Under \$5,000		11,925	14,915	15,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	12,392	20,600	10,000
Total Equipment Over \$5000		12,392	20,600	10,000
Division Total: Assessment		1,539,523	1,742,265	2,100,167
Department Total: Finance		5,149,380	6,021,267	7,137,847



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	338,052	474,462	576,517
411.200	Temp Wages & Adjmts	33,587	44,620	24,690
411.300	Overtime Wages	18,268	10,084	3,650
Total Salaries & Wages		389,907	529,166	604,857
EX12-Benefits				
412.100	Insurance Contrib	97,684	119,850	163,800
412.200	Unemployment Contrib	2,340	3,175	3,755
412.300	Medicare	5,654	7,674	9,151
412.400	Retirement Contrib. - DB Plan	74,446	79,694	206,240
412.600	Workers Compensation	5,955	8,918	13,097
412.700	Sbs Contribution	23,901	32,439	38,977
Total Benefits		209,979	251,750	435,020
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,831	4,833	4,978
413.200	Expense Reimb-Within Boro	323	1,071	1,103
413.400	Meal Allowance -W/I Boro	80	105	108
413.500	Meeting Comp - W/I Boro	8,300	10,716	11,038
413.900	Other Exp - Within Boro	0	605	623
Total Expenses Within Borough		12,534	17,330	17,850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	322	119
414.200	Exp Reimb- Outside Boro	30	0	0
414.400	Travel Tickets	409	0	0
Total Expenses Outside Of Boro		439	322	119
EX21-Communications				
421.100	Telephone	1,197	2,416	2,489
421.200	Postage	6,999	12,852	13,495
Total Communications		8,196	15,268	15,984
EX22-Advertising				
422.000	Advertising	0	667	0
Total Advertising		0	667	0
EX23-Printing				
423.000	Printing	4,509	16,356	28,092
Total Printing		4,509	16,356	28,092



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX25-Rental/Lease				
425.200	Building Rental	225	552	569
425.300	Equipment Rental	192	552	569
Total Rental/Lease		417	1,104	1,138
EX26-Professional Charges				
426.200	Legal	0	2,500	0
426.300	Due & Fees	770	1,713	1,764
426.500	Recording Fees	88	263	271
426.600	Computer Software	13,493	(3,702)	3,912
426.900	Other Professional Chgs	5,103	53,309	55,678
Total Professional Charges		19,454	54,083	61,625
EX28-Maintenance Services				
428.300	Equipment Maint Services	945	840	866
Total Maintenance Services		945	840	866
EX29-Other Contractual				
429.300	Planning Studies	51,335	93,622	325,000
429.500	Labor Services	0	160	0
429.900	Other Contractual	52,163	18,300	68,266
Total Other Contractual		103,497	112,082	393,266
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,748	9,804	6,493
430.200	Copier/Fax Supplies	340	552	569
Total Office Supplies		3,088	10,356	7,062
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	64	866	892
Total Maintenance Supplies		64	866	892
EX33-Misc Supplies				
433.100	Personnel Supplies	133	815	839
433.110	Clothing	0	4	4
433.120	Tools under \$500	0	53	54
433.200	Medical Supplies	0	79	82
433.300	Books/Subscriptions	1,606	2,643	2,208
433.900	Other Supplies	9,608	13,032	3,896
Total Misc Supplies		11,347	16,626	7,083



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Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,055	8,714	6,566
434.100	Other Equip under \$5,000	1,482	14,245	9,184
434.300	Furniture Under \$5,000	0	4,118	8,625
Total Equipment Under \$5,000		<u>9,536</u>	<u>27,077</u>	<u>24,375</u>
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	24,922	0	0
Total Equipment Over \$5000		<u>24,922</u>	<u>0</u>	<u>0</u>
Division Total: Planning		<u>798,835</u>	<u>1,053,893</u>	<u>1,598,229</u>



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	377,553	372,736	380,092
411.200	Temp Wages & Adjmts	3,148	0	5,200
411.300	Overtime Wages	2,402	3,575	3,650
Total Salaries & Wages		383,103	376,311	388,942
EX12-Benefits				
412.100	Insurance Contrib	101,088	112,800	124,800
412.200	Unemployment Contrib	2,299	2,210	2,334
412.300	Medicare	4,698	5,340	5,640
412.400	Retirement Contrib. - DB Plan	58,128	59,506	130,051
412.410	PERS Tier IV - DC Plan	0	7,866	0
412.600	Workers Compensation	5,393	6,099	6,397
412.700	Sbs Contribution	23,484	22,575	23,843
Total Benefits		195,091	216,396	293,065
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,920	1,576	1,623
413.200	Expense Reimb-Within Boro	0	315	325
413.500	Meeting Comp - W/I Boro	9,300	10,296	10,605
Total Expenses Within Borough		12,220	12,187	12,553
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	22	0	0
414.200	Exp Reimb- Outside Boro	0	71	0
Total Expenses Outside Of Boro		22	71	0
EX21-Communications				
421.100	Telephone	0	1,576	1,623
421.200	Postage	13,917	11,710	7,647
Total Communications		13,917	13,286	9,270
EX22-Advertising				
422.000	Advertising	85	0	0
Total Advertising		85	0	0
EX23-Printing				
423.000	Printing	535	368	379
Total Printing		535	368	379



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX26-Professional Charges				
426.300	Due & Fees	435	525	541
426.500	Recording Fees	983	1,033	703
426.600	Computer Software	5,357	5,706	5,877
426.900	Other Professional Chgs	29,358	3,077	6,800
Total Professional Charges		36,133	10,341	13,921
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,444	2,218	585
Total Maintenance Services		1,444	2,218	585
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	110	0	0
429.900	Other Contractual	3,756	2,500	5,000
Total Other Contractual		3,866	2,500	5,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,788	7,173	5,843
430.200	Copier/Fax Supplies	412	846	974
Total Office Supplies		7,200	8,019	6,817
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	578	595
431.900	Other Maint. Supplies	0	104	106
Total Maintenance Supplies		0	682	701
EX33-Misc Supplies				
433.100	Personnel Supplies	0	223	487
433.200	Medical Supplies	105	158	162
433.300	Books/Subscriptions	597	1,681	1,731
433.900	Other Supplies	1,138	158	162
Total Misc Supplies		1,840	2,220	2,542
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,596	4,900	5,000
434.100	Other Equip under \$5,000	3,212	601	400
Total Equipment Under \$5,000		7,808	5,501	5,400
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	7,179	0	0
Total Equipment Over \$5000		7,179	0	0
Division Total: Platting		670,443	650,100	739,175



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	64,579	65,414	68,749
411.200	Temp Wages & Adjmts	28,171	28,482	9,600
411.300	Overtime Wages	3,481	2,332	2,100
Total Salaries & Wages		96,231	96,228	80,449
EX12-Benefits				
412.100	Insurance Contrib	12,790	14,100	15,600
412.200	Unemployment Contrib	577	557	483
412.300	Medicare	1,395	1,256	1,167
412.400	Retirement Contrib. - DB Plan	7,612	14,574	24,011
412.600	Workers Compensation	4,606	4,720	4,784
412.700	Sbs Contribution	5,899	5,308	4,932
Total Benefits		32,879	40,515	50,977
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	365	733	1,082
413.200	Expense Reimb-Within Boro	0	219	226
Total Expenses Within Borough		365	952	1,308
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	38	251	259
414.200	Exp Reimb- Outside Boro	0	214	221
Total Expenses Outside Of Boro		38	465	480
EX21-Communications				
421.100	Telephone	0	237	244
421.200	Postage	97	242	254
Total Communications		97	479	498
EX22-Advertising				
422.000	Advertising	0	1,051	1,082
Total Advertising		0	1,051	1,082
EX23-Printing				
423.000	Printing	1,488	3,421	3,673
Total Printing		1,488	3,421	3,673
EX25-Rental/Lease				
425.300	Equipment Rental	217	1,070	231
Total Rental/Lease		217	1,070	231



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX26-Professional Charges				
426.300	Due & Fees	515	616	634
426.600	Computer Software	0	840	866
426.900	Other Professional Chgs	0	18,807	4,707
Total Professional Charges		515	20,263	6,207
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	500	0
428.300	Equipment Maint Services	0	105	108
Total Maintenance Services		0	605	108
EX29-Other Contractual				
429.500	Labor Services	0	4,753	5,411
429.710	Testing	0	559	576
429.900	Other Contractual	4,138	4,063	7,686
Total Other Contractual		4,138	9,375	13,673
EX30-Office Supplies				
430.100	Office Supplies < \$500	295	430	649
430.200	Copier/Fax Supplies	0	245	252
Total Office Supplies		295	675	901
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	263	271
431.300	Equipment Maint Supplies	0	263	271
Total Maintenance Supplies		0	526	542
EX33-Misc Supplies				
433.100	Personnel Supplies	0	105	108
433.110	Clothing	0	163	168
433.120	Tools under \$500	0	107	110
433.200	Medical Supplies	0	105	108
433.300	Books/Subscriptions	140	215	222
433.900	Other Supplies	315	630	649
Total Misc Supplies		455	1,325	1,365
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,280	1,708
434.100	Other Equip under \$5,000	0	215	1,000
434.300	Furniture Under \$5,000	0	315	344
Total Equipment Under \$5,000		0	1,810	3,052
Division Total: Cultural Resources		136,720	178,760	164,546



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	116,652	135,476	121,913
411.200	Temp Wages & Adjmts	0	0	15,900
411.300	Overtime Wages	1,807	2,550	2,600
Total Salaries & Wages		118,459	138,026	140,413
EX12-Benefits				
412.100	Insurance Contrib	19,055	21,150	23,400
412.200	Unemployment Contrib	711	814	843
412.300	Medicare	1,718	1,967	2,036
412.400	Retirement Contrib. - DB Plan	19,585	23,723	42,198
412.600	Workers Compensation	1,683	2,247	2,310
412.700	Sbs Contribution	7,261	8,315	8,608
Total Benefits		50,012	58,216	79,395
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	134	536	552
413.200	Expense Reimb-Within Boro	463	1,071	1,103
413.900	Other Exp - Within Boro	0	242	249
Total Expenses Within Borough		597	1,849	1,904
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	271	882	136
414.200	Exp Reimb- Outside Boro	8,721	8,134	18,473
414.400	Travel Tickets	6,858	9,127	13,292
Total Expenses Outside Of Boro		15,851	18,143	31,901
EX21-Communications				
421.100	Telephone	0	105	108
421.200	Postage	766	1,112	787
421.300	Communication Network	0	1,000	750
Total Communications		766	2,217	1,645
EX22-Advertising				
422.000	Advertising	2,722	0	0
Total Advertising		2,722	0	0
EX23-Printing				
423.000	Printing	0	195	201
Total Printing		0	195	201



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX26-Professional Charges				
426.200	Legal	1,648	4,600	0
426.300	Due & Fees	320	431	443
426.600	Computer Software	1,369	1,696	1,747
426.900	Other Professional Chgs	2,449	16	11,250
Total Professional Charges		5,786	6,743	13,440
EX28-Maintenance Services				
428.300	Equipment Maint Services	210	289	298
Total Maintenance Services		210	289	298
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	17,452	14,466	28,391
429.500	Labor Services	0	4,000	0
429.900	Other Contractual	1,598	5,027	10,958
Total Other Contractual		19,050	23,493	39,349
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,480	3,562	4,957
430.200	Copier/Fax Supplies	0	630	649
Total Office Supplies		3,480	4,192	5,606
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	5,000	0
431.300	Equipment Maint Supplies	0	289	298
Total Maintenance Supplies		0	5,289	298
EX33-Misc Supplies				
433.100	Personnel Supplies	0	525	541
433.200	Medical Supplies	198	289	298
433.300	Books/Subscriptions	66	289	298
433.900	Other Supplies	95	126	129
Total Misc Supplies		359	1,229	1,266
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,532	0	6,450
434.100	Other Equip under \$5,000	4,228	200	3,000
434.300	Furniture Under \$5,000	0	6,045	1,700
Total Equipment Under \$5,000		5,760	6,245	11,150
Division Total: Planning-Admin		223,052	266,126	326,866



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX11-Salaries & Wages				
411.100	Permanent Wages	242,150	259,204	273,581
411.200	Temp Wages & Adjmts	6,482	8,700	8,875
411.300	Overtime Wages	2,605	2,550	2,600
Total Salaries & Wages		251,236	270,454	285,056
EX12-Benefits				
412.100	Insurance Contrib	63,000	70,500	78,000
412.200	Unemployment Contrib	1,507	1,623	1,711
412.300	Medicare	2,493	3,922	4,134
412.400	Retirement Contrib. - DB Plan	44,675	43,698	93,598
412.600	Workers Compensation	10,645	13,632	15,300
412.700	Sbs Contribution	15,401	16,579	17,474
Total Benefits		137,720	149,954	210,217
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	53	54
413.200	Expense Reimb-Within Boro	13	53	54
Total Expenses Within Borough		13	106	108
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	51	0	0
Total Expenses Outside Of Boro		51	0	0
EX21-Communications				
421.100	Telephone	776	1,473	796
421.200	Postage	2,194	3,563	5,906
Total Communications		2,970	5,036	6,702
EX22-Advertising				
422.000	Advertising	5,451	15,135	6,365
Total Advertising		5,451	15,135	6,365
EX23-Printing				
423.000	Printing	823	1,151	2,318
Total Printing		823	1,151	2,318
EX25-Rental/Lease				
425.300	Equipment Rental	0	2	512
Total Rental/Lease		0	2	512



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Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX26-Professional Charges				
426.300	Due & Fees	371	552	569
426.500	Recording Fees	984	1,750	772
426.600	Computer Software	774	7	574
426.900	Other Professional Chgs	0	0	28,356
Total Professional Charges		2,129	2,309	30,271
EX28-Maintenance Services				
428.300	Equipment Maint Services	570	815	839
Total Maintenance Services		570	815	839
EX29-Other Contractual				
429.500	Labor Services	0	8	1,656
429.900	Other Contractual	13,210	24,706	21,865
Total Other Contractual		13,210	24,714	23,521
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,407	2,582	3,787
Total Office Supplies		2,407	2,582	3,787
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	149
431.300	Equipment Maint Supplies	195	315	325
Total Maintenance Supplies		195	315	474
EX33-Misc Supplies				
433.120	Tools under \$500	0	70	0
433.300	Books/Subscriptions	350	720	1,639
433.900	Other Supplies	446	659	112
Total Misc Supplies		797	1,449	1,751
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,553	5,614	14,823
434.100	Other Equip under \$5,000	1,697	2,028	3,325
434.300	Furniture Under \$5,000	967	630	1,263
Total Equipment Under \$5,000		6,217	8,272	19,411
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	7,878
451.300	Furniture over \$5,000	6,183	0	0
Total Equipment Over \$5000		6,183	0	7,878
Division Total: Code Compliance		429,972	482,294	599,210



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Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Water & Air Quality				
EX11-Salaries & Wages				
411.100	Permanent Wages	11,405	50,869	54,172
411.200	Temp Wages & Adjmts	18,437	13,827	5,300
411.300	Overtime Wages	125	1,025	1,050
Total Salaries & Wages		29,968	65,721	60,522
EX12-Benefits				
412.100	Insurance Contrib	12,600	14,100	15,600
412.200	Unemployment Contrib	181	396	364
412.300	Medicare	435	953	878
412.400	Retirement Contrib. - DB Plan	11,785	8,503	18,715
412.600	Workers Compensation	2,414	1,690	996
412.700	Sbs Contribution	1,837	4,029	3,710
Total Benefits		29,251	29,671	40,263
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	525	541
413.900	Other Exp - Within Boro	0	53	54
Total Expenses Within Borough		0	578	595
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	105	108
Total Expenses Outside Of Boro		0	105	108
EX21-Communications				
421.100	Telephone	0	273	281
421.200	Postage	0	278	292
Total Communications		0	551	573
EX23-Printing				
423.000	Printing	0	157	3,787
Total Printing		0	157	3,787
EX26-Professional Charges				
426.300	Due & Fees	100	220	227
426.900	Other Professional Chgs	0	961	45,700
Total Professional Charges		100	1,181	45,927
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,302	3,152	3,246
Total Maintenance Services		1,302	3,152	3,246
EX29-Other Contractual				
429.710	Testing	9,348	8,265	27,053
429.900	Other Contractual	0	1,892	28,000
Total Other Contractual		9,348	10,157	55,053



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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Water & Air Quality				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	115	119
430.200	Copier/Fax Supplies	0	115	119
Total Office Supplies		0	230	238
EX33-Misc Supplies				
433.300	Books/Subscriptions	320	315	325
433.900	Other Supplies	1,212	9,601	2,164
Total Misc Supplies		1,532	9,916	2,489
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,250	2,188
434.100	Other Equip under \$5,000	9,631	5,516	11,480
434.300	Furniture Under \$5,000	0	1,030	0
Total Equipment Under \$5,000		9,631	10,796	13,668
Division Total: Water & Air Quality		81,132	132,215	226,469
Department Total: Planning & Land Use		2,340,155	2,763,388	3,654,495



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Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	121,404	127,234	134,914
411.200	Temp Wages & Adjmts	0	1,617	3,200
411.300	Overtime Wages	0	1,500	700
Total Salaries & Wages		121,404	130,351	138,814
EX12-Benefits				
412.100	Insurance Contrib	22,680	25,380	28,080
412.200	Unemployment Contrib	729	778	833
412.300	Medicare	1,760	1,880	2,013
412.400	Retirement Contrib. - DB Plan	15,821	26,662	45,960
412.600	Workers Compensation	4,340	5,322	6,037
412.700	Sbs Contribution	7,442	8,023	8,510
Total Benefits		52,773	68,045	91,433
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	86	100
413.200	Expense Reimb-Within Boro	0	43	100
Total Expenses Within Borough		0	129	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	184	1,200
414.200	Exp Reimb- Outside Boro	657	458	700
414.400	Travel Tickets	870	921	1,500
Total Expenses Outside Of Boro		1,527	1,563	3,400
EX21-Communications				
421.100	Telephone	708	1,365	2,200
421.200	Postage	165	285	425
Total Communications		872	1,650	2,625
EX23-Printing				
423.000	Printing	0	100	120
423.100	Resale/Printed Maps	0	(23)	0
Total Printing		0	77	120
EX25-Rental/Lease				
425.300	Equipment Rental	0	255	100
Total Rental/Lease		0	255	100
EX26-Professional Charges				
426.300	Due & Fees	866	1,511	600
426.600	Computer Software	1,053	580	600
426.900	Other Professional Chgs	0	1,295	5,000
Total Professional Charges		1,919	3,386	6,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX28-Maintenance Services				
428.300	Equipment Maint Services	410	265	500
Total Maintenance Services		410	265	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,336	7,982	1,500
429.210	Training/Instructor Fees	1,168	0	1,200
429.900	Other Contractual	19,539	0	20,000
Total Other Contractual		26,042	7,982	22,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,492	4,453	5,500
430.200	Copier/Fax Supplies	347	214	1,700
Total Office Supplies		5,838	4,667	7,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	482	0	300
Total Maintenance Supplies		482	0	300
EX33-Misc Supplies				
433.100	Personnel Supplies	192	820	650
433.110	Clothing	0	0	100
433.120	Tools under \$500	0	0	250
433.200	Medical Supplies	280	230	500
433.300	Books/Subscriptions	90	93	425
433.500	Training Supplies	813	0	100
433.900	Other Supplies	1,228	158	150
Total Misc Supplies		2,603	1,301	2,175
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,095	0	4,500
434.100	Other Equip under \$5,000	1,908	5,273	2,000
434.300	Furniture Under \$5,000	1,131	0	1,500
Total Equipment Under \$5,000		4,134	5,273	8,000
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	6,612	0
Total Equipment Over \$5000		0	6,612	0
Division Total: Public Works-Admin		218,005	231,556	283,767



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	460,419	471,697	476,605
411.200	Temp Wages & Adjmts	35,018	34,625	37,650
411.300	Overtime Wages	7,735	10,000	10,000
Total Salaries & Wages		503,171	516,322	524,255
EX12-Benefits				
412.100	Insurance Contrib	112,667	124,080	137,280
412.200	Unemployment Contrib	3,040	2,912	3,146
412.300	Medicare	5,795	7,034	7,602
412.400	Retirement Contrib. - DB Plan	51,456	78,773	164,911
412.600	Workers Compensation	71,916	75,507	73,186
412.700	Sbs Contribution	31,060	29,732	32,137
Total Benefits		275,934	318,038	418,262
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	3,510	3,189	4,500
Total Expenses Within Borough		3,510	3,189	4,500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,200	1,950
414.400	Travel Tickets	0	0	1,300
Total Expenses Outside Of Boro		0	1,200	3,250
EX21-Communications				
421.100	Telephone	9,922	10,455	12,000
421.200	Postage	152	228	275
Total Communications		10,074	10,683	12,275
EX22-Advertising				
422.000	Advertising	367	0	300
Total Advertising		367	0	300
EX23-Printing				
423.000	Printing	74	1,490	1,000
Total Printing		74	1,490	1,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	190	0	850
424.200	Water & Sewer	50	0	0
424.500	Garbage Pickups	642	430	950
Total Utilities-Building Oprtns		882	430	1,800
EX25-Rental/Lease				
425.300	Equipment Rental	3,283	3,073	5,000
Total Rental/Lease		3,283	3,073	5,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX26-Professional Charges				
426.300	Due & Fees	400	970	2,200
426.600	Computer Software	2,016	2,610	0
426.900	Other Professional Chgs	38,200	0	1,800
Total Professional Charges		40,616	3,580	4,000
EX28-Maintenance Services				
428.100	Building Maint Services	46,953	53,774	69,100
428.200	Grounds Maint Services	3,863	9,825	5,000
428.300	Equipment Maint Services	6,417	10,515	10,000
428.400	Vehicle Maint Services	19,138	14,736	35,000
428.900	Other Bldg. Maint Service	413	0	0
428.910	Building Improve Services	0	1,365	0
428.920	Other Maintenance Service	0	60	0
Total Maintenance Services		76,783	90,275	119,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,599	5,324	9,675
429.900	Other Contractual	776	2,156	11,500
429.910	Other Contractual Capital	0	(843)	0
Total Other Contractual		3,375	6,637	21,175
EX30-Office Supplies				
430.100	Office Supplies < \$500	219	1,967	2,000
430.200	Copier/Fax Supplies	0	0	500
Total Office Supplies		219	1,967	2,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	19,350	32,107	40,000
431.200	Building Maint Supplies	55,133	63,406	73,200
431.300	Equipment Maint Supplies	3,739	4,646	6,600
431.400	Grounds Maint Supplies	401	4,787	2,700
431.900	Other Maint. Supplies	1,052	1,435	0
Total Maintenance Supplies		79,675	106,381	122,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,665	4,355	5,000
432.200	Gas	63,534	77,186	66,000
Total Fuel/Oil-Vehicle Use		66,199	81,541	71,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX33-Misc Supplies				
433.100	Personnel Supplies	5,997	6,207	6,000
433.110	Clothing	3,267	3,351	5,000
433.120	Tools under \$500	809	2,818	3,700
433.200	Medical Supplies	1,098	157	1,000
433.300	Books/Subscriptions	112	205	350
433.500	Training Supplies	0	165	1,000
433.900	Other Supplies	2,548	3,130	2,000
Total Misc Supplies		13,830	16,033	19,050
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,304	4,500	5,800
434.100	Other Equip under \$5,000	7,524	7,255	3,000
434.300	Furniture Under \$5,000	230	0	0
Total Equipment Under \$5,000		11,059	11,755	8,800
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,800	0	0
Total Equipment Over \$5000		9,800	0	0
Division Total: Maintenance		1,098,850	1,172,594	1,338,767



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 154-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	380,229	0	0
411.200	Temp Wages & Adjmts	3,343	0	0
411.300	Overtime Wages	19,473	0	0
Total Salaries & Wages		403,046	0	0
EX12-Benefits				
412.100	Insurance Contrib	90,720	0	0
412.200	Unemployment Contrib	2,415	0	0
412.300	Medicare	5,251	0	0
412.400	Retirement Contrib. - DB Plan	66,098	0	0
412.600	Workers Compensation	17,637	0	0
412.700	Sbs Contribution	24,700	0	0
Total Benefits		206,821	0	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	36	0	0
Total Expenses Within Borough		36	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	269	0	0
414.200	Exp Reimb- Outside Boro	257	0	0
Total Expenses Outside Of Boro		526	0	0
EX21-Communications				
421.100	Telephone	2,828	0	0
421.200	Postage	304	0	0
Total Communications		3,132	0	0
EX22-Advertising				
422.000	Advertising	1,126	0	0
Total Advertising		1,126	0	0
EX23-Printing				
423.000	Printing	64	0	0
Total Printing		64	0	0
EX26-Professional Charges				
426.300	Due & Fees	827	0	0
426.600	Computer Software	959	0	0
Total Professional Charges		1,786	0	0
EX29-Other Contractual				
429.900	Other Contractual	128	0	0
Total Other Contractual		128	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 154-Project Management				
EX30-Office Supplies				
430.100	Office Supplies < \$500	401	0	0
Total Office Supplies		401	0	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	13	0	0
Total Maintenance Supplies		13	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	58	0	0
433.900	Other Supplies	1,843	0	0
Total Misc Supplies		1,900	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	735	0	0
434.100	Other Equip under \$5,000	768	0	0
434.300	Furniture Under \$5,000	977	0	0
Total Equipment Under \$5,000		2,480	0	0
Division Total: Project Management		621,457	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	43,583	98,490	73,627
411.300	Overtime Wages	132	1,146	1,500
Total Salaries & Wages		43,714	99,636	75,127
EX12-Benefits				
412.100	Insurance Contrib	9,038	20,445	14,820
412.200	Unemployment Contrib	262	567	451
412.300	Medicare	629	1,368	1,090
412.400	Retirement Contrib. - DB Plan	5,326	19,535	25,461
412.600	Workers Compensation	1,726	4,353	3,464
412.700	Sbs Contribution	2,680	5,782	4,606
Total Benefits		19,661	52,050	49,892
EX21-Communications				
421.100	Telephone	1,362	1,867	3,000
421.200	Postage	152	228	250
Total Communications		1,514	2,095	3,250
EX23-Printing				
423.000	Printing	47	0	0
Total Printing		47	0	0
EX26-Professional Charges				
426.300	Due & Fees	739	700	800
426.600	Computer Software	295	12	450
Total Professional Charges		1,034	712	1,250
EX33-Misc Supplies				
433.300	Books/Subscriptions	156	95	450
433.500	Training Supplies	0	0	500
433.900	Other Supplies	63	0	0
Total Misc Supplies		220	95	950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,517	0	0
Total Equipment Under \$5,000		1,517	0	0
Division Total: Operations		67,707	154,588	130,469



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 156-Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	269,584	0	0
411.200	Temp Wages & Adjmts	76,445	0	0
411.300	Overtime Wages	33,048	0	0
Total Salaries & Wages		379,077	0	0
EX12-Benefits				
412.100	Insurance Contrib	71,888	0	0
412.200	Unemployment Contrib	2,279	0	0
412.300	Medicare	5,435	0	0
412.400	Retirement Contrib. - DB Plan	50,871	0	0
412.600	Workers Compensation	16,241	0	0
412.700	Sbs Contribution	23,136	0	0
Total Benefits		169,850	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	46	0	0
Total Expenses Outside Of Boro		46	0	0
EX21-Communications				
421.100	Telephone	1,714	0	0
421.200	Postage	304	0	0
Total Communications		2,018	0	0
EX23-Printing				
423.000	Printing	35	0	0
Total Printing		35	0	0
EX26-Professional Charges				
426.300	Due & Fees	793	0	0
426.500	Recording Fees	602	0	0
426.600	Computer Software	2,992	0	0
Total Professional Charges		4,386	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	45	0	0
Total Maintenance Services		45	0	0
EX29-Other Contractual				
429.900	Other Contractual	223	0	0
Total Other Contractual		223	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,081	0	0
Total Office Supplies		1,081	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 156-Engineering				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	101	0	0
Total Maintenance Supplies		101	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	68	0	0
433.900	Other Supplies	692	0	0
Total Misc Supplies		759	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,300	0	0
434.100	Other Equip under \$5,000	915	0	0
434.300	Furniture Under \$5,000	977	0	0
Total Equipment Under \$5,000		4,193	0	0
Division Total: Engineering		561,813	0	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	94	0	0
411.200	Temp Wages & Adjmts	9,008	3,468	8,000
411.300	Overtime Wages	70	300	300
Total Salaries & Wages		9,172	3,768	8,300
EX12-Benefits				
412.100	Insurance Contrib	22	0	0
412.200	Unemployment Contrib	55	50	50
412.300	Medicare	133	121	121
412.400	Retirement Contrib. - DB Plan	1,249	49	102
412.600	Workers Compensation	1,144	1,962	1,797
412.700	Sbs Contribution	562	509	509
Total Benefits		3,166	2,691	2,579
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	400
413.400	Meal Allowance -W/I Boro	0	0	200
Total Expenses Within Borough		0	0	600
EX21-Communications				
421.200	Postage	7,922	6,781	4,000
Total Communications		7,922	6,781	4,000
EX22-Advertising				
422.000	Advertising	295	2,295	1,000
Total Advertising		295	2,295	1,000
EX23-Printing				
423.000	Printing	2,170	2,000	5,000
Total Printing		2,170	2,000	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	450	470	500
Total Rental/Lease		450	470	500
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	40	0
Total Maintenance Services		0	40	0
EX29-Other Contractual				
429.500	Labor Services	0	219	0
429.900	Other Contractual	34,716	15,857	50,000
Total Other Contractual		34,716	16,076	50,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX30-Office Supplies				
430.100	Office Supplies < \$500	6	80	300
Total Office Supplies		<u>6</u>	<u>80</u>	<u>300</u>
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	200
Total Fuel/Oil-Vehicle Use		<u>0</u>	<u>0</u>	<u>200</u>
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	500
433.900	Other Supplies	626	2,749	1,800
Total Misc Supplies		<u>626</u>	<u>2,749</u>	<u>2,300</u>
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	180	0
Total Small Bldg Const/Imprv		<u>0</u>	<u>180</u>	<u>0</u>
Division Total: Community Cleanup		<u>58,525</u>	<u>37,130</u>	<u>74,779</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	644,274	738,337
411.200	Temp Wages & Adjmts	0	83,220	100,000
411.300	Overtime Wages	0	52,000	65,000
Total Salaries & Wages		0	779,494	903,337
EX12-Benefits				
412.100	Insurance Contrib	0	162,150	195,780
412.200	Unemployment Contrib	0	4,659	5,421
412.300	Medicare	0	11,453	13,099
412.400	Retirement Contrib. - DB Plan	0	149,089	272,251
412.600	Workers Compensation	0	41,006	50,197
412.700	Sbs Contribution	0	48,417	55,375
Total Benefits		0	416,774	592,123
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	25	500
413.200	Expense Reimb-Within Boro	0	0	200
Total Expenses Within Borough		0	25	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	70	500
414.200	Exp Reimb- Outside Boro	0	35	1,000
414.400	Travel Tickets	0	0	2,500
Total Expenses Outside Of Boro		0	105	4,000
EX21-Communications				
421.100	Telephone	0	9,992	11,000
421.200	Postage	0	1,027	500
Total Communications		0	11,019	11,500
EX22-Advertising				
422.000	Advertising	0	1,243	300
Total Advertising		0	1,243	300
EX23-Printing				
423.000	Printing	0	191	250
Total Printing		0	191	250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX26-Professional Charges				
426.300	Due & Fees	0	3,467	3,500
426.500	Recording Fees	0	121	800
426.600	Computer Software	0	2,260	4,000
426.810	Taxes and LID Fees	0	485	10,000
426.900	Other Professional Chgs	0	3,318	14,000
Total Professional Charges		0	9,651	32,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	575	7,500
429.900	Other Contractual	0	8,514	17,000
Total Other Contractual		0	9,089	24,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,528	3,000
Total Office Supplies		0	1,528	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	63	450
Total Maintenance Supplies		0	63	450
EX33-Misc Supplies				
433.100	Personnel Supplies	0	136	200
433.110	Clothing	0	83	200
433.120	Tools under \$500	0	221	920
433.300	Books/Subscriptions	0	358	1,500
433.500	Training Supplies	0	880	1,300
433.900	Other Supplies	0	513	1,000
Total Misc Supplies		0	2,191	5,120
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,723	5,700
434.100	Other Equip under \$5,000	0	3,378	4,000
434.300	Furniture Under \$5,000	0	1,190	3,000
Total Equipment Under \$5,000		0	10,291	12,700
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	0	12,000
Total Equipment Over \$5000		0	0	12,000
Division Total: Project Management & Eng		0	1,241,664	1,602,280
Department Total: Public Works		2,626,357	2,837,532	3,430,062



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX21-Communications				
421.100	Telephone	13,650	20,071	30,000
421.300	Communication Network	22,099	35,496	39,000
Total Communications		35,749	55,567	69,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	859	1,428	1,457
Total Utilities-Building Oprtns		859	1,428	1,457
EX26-Professional Charges				
426.600	Computer Software	1,250	198	26,185
Total Professional Charges		1,250	198	26,185
EX27-Insurance & Bond				
427.100	Property Insurance	1,065	2,602	4,500
Total Insurance & Bond		1,065	2,602	4,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	12,240	12,485
428.500	Commun Equip Maint Servic	2,196	7,000	5,000
Total Maintenance Services		2,196	19,240	17,485
EX29-Other Contractual				
429.900	Other Contractual	562,250	746,082	764,500
Total Other Contractual		562,250	746,082	764,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	510	1,200
Total Maintenance Supplies		0	510	1,200
Division Total: Telecommunication Network		603,369	825,627	884,327



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	524,352	617,116	727,214
411.200	Temp Wages & Adjmts	26,386	44,775	46,118
411.300	Overtime Wages	18,556	18,000	18,540
Total Salaries & Wages		569,295	679,891	791,872
EX12-Benefits				
412.100	Insurance Contrib	115,654	155,429	202,644
412.200	Unemployment Contrib	3,417	4,032	4,752
412.300	Medicare	8,267	9,743	11,483
412.400	Retirement Contrib. - DB Plan	57,372	107,096	252,736
412.600	Workers Compensation	42,314	60,099	60,507
412.700	Sbs Contribution	34,341	41,192	48,542
Total Benefits		261,365	377,591	580,664
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	250
413.200	Expense Reimb-Within Boro	96	0	800
413.900	Other Exp - Within Boro	0	321	200
Total Expenses Within Borough		96	321	1,250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	255	800
414.200	Exp Reimb- Outside Boro	2,375	4,700	2,180
414.400	Travel Tickets	3,605	4,488	9,620
Total Expenses Outside Of Boro		5,980	9,443	12,600
EX21-Communications				
421.100	Telephone	23,506	27,957	61,500
421.200	Postage	2,004	724	4,500
421.300	Communication Network	719	5,492	8,000
Total Communications		26,228	34,173	74,000
EX22-Advertising				
422.000	Advertising	5,134	12,640	15,000
Total Advertising		5,134	12,640	15,000
EX23-Printing				
423.000	Printing	1,397	2,177	7,280
Total Printing		1,397	2,177	7,280



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX24-Utilities-Building Optrns				
424.100	Electricity	16,817	19,095	23,000
424.200	Water & Sewer	47	48	150
424.300	Natural Gas	5,136	7,441	8,060
424.400	Lp-Propane	0	0	125
424.500	Garbage Pickups	1,373	1,798	2,900
Total Utilities-Building Optrns		23,373	28,382	34,235
EX25-Rental/Lease				
425.200	Building Rental	4,432	5,250	4,933
425.300	Equipment Rental	7,613	7,620	8,000
Total Rental/Lease		12,046	12,870	12,933
EX26-Professional Charges				
426.300	Due & Fees	1,816	2,500	3,875
426.600	Computer Software	4,100	6,340	11,055
426.900	Other Professional Chgs	0	0	55,000
Total Professional Charges		5,916	8,840	69,930
EX27-Insurance & Bond				
427.100	Property Insurance	2,928	3,500	5,000
427.200	Vehicle Insurance	4,315	7,000	7,000
427.500	Liability Insurance	2,075	20,500	5,000
Total Insurance & Bond		9,318	31,000	17,000
EX28-Maintenance Services				
428.100	Building Maint Services	15,967	4,678	16,000
428.200	Grounds Maint Services	0	40	1,040
428.300	Equipment Maint Services	8,112	9,084	10,500
428.400	Vehicle Maint Services	4,280	9,712	7,000
428.500	Commun Equip Maint Servic	70	653	1,353
428.920	Other Maintenance Service	49	175	100
Total Maintenance Services		28,479	24,342	35,993
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,691	7,587	11,870
429.210	Training/Instructor Fees	2,174	480	4,000
429.710	Testing	114	1,004	1,000
429.900	Other Contractual	19,401	32,309	21,000
Total Other Contractual		26,380	41,380	37,870



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,529	13,490	13,500
430.200	Copier/Fax Supplies	724	1,937	1,700
Total Office Supplies		8,254	15,427	15,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,345	11,400	12,000
431.200	Building Maint Supplies	1,793	3,680	5,500
431.300	Equipment Maint Supplies	1,583	2,410	3,000
431.400	Grounds Maint Supplies	76	163	800
431.900	Other Maint. Supplies	2	66	200
Total Maintenance Supplies		6,800	17,719	21,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	72	765	800
432.200	Gas	12,141	9,242	11,000
Total Fuel/Oil-Vehicle Use		12,213	10,007	11,800
EX33-Misc Supplies				
433.100	Personnel Supplies	5,860	8,220	11,000
433.110	Clothing	784	2,226	5,750
433.120	Tools under \$500	1,483	1,500	2,000
433.200	Medical Supplies	5,437	4,264	5,000
433.300	Books/Subscriptions	4,288	7,090	8,000
433.500	Training Supplies	5,664	6,042	7,000
433.900	Other Supplies	5,536	5,650	7,200
Total Misc Supplies		29,053	34,992	45,950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	9,794	2,610	1,900
434.100	Other Equip under \$5,000	12,509	14,390	17,500
434.300	Furniture Under \$5,000	3,468	1,007	800
Total Equipment Under \$5,000		25,772	18,007	20,200
EX51-Equipment Over \$5000				
451.200	Vehicles	28	0	0
451.300	Furniture over \$5,000	0	0	25,000
Total Equipment Over \$5000		28	0	25,000
Division Total: Emergency Services Admin		1,057,125	1,359,202	1,830,277



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	595	250	255
413.200	Expense Reimb-Within Boro	0	600	612
Total Expenses Within Borough		<u>595</u>	<u>850</u>	<u>867</u>
Division Total: Emer Med Service Board		<u>595</u>	<u>850</u>	<u>867</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,738	6,034	6,000
431.200	Building Maint Supplies	766	1,700	2,000
431.300	Equipment Maint Supplies	502	2,500	2,500
431.400	Grounds Maint Supplies	0	80	80
431.900	Other Maint. Supplies	2	80	100
Total Maintenance Supplies		7,009	10,394	10,680
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	377	1,000	1,100
432.200	Gas	6,342	7,600	8,500
Total Fuel/Oil-Vehicle Use		6,719	8,600	9,600
EX33-Misc Supplies				
433.100	Personnel Supplies	1,182	4,500	4,500
433.110	Clothing	77	6,500	6,200
433.120	Tools under \$500	127	1,000	800
433.200	Medical Supplies	21,235	35,076	17,000
433.300	Books/Subscriptions	1,509	3,500	3,000
433.500	Training Supplies	2,501	1,800	3,000
433.900	Other Supplies	1,823	2,300	3,000
Total Misc Supplies		28,454	54,676	37,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,783	500	2,200
434.100	Other Equip under \$5,000	9,157	6,273	7,000
434.300	Furniture Under \$5,000	0	449	525
Total Equipment Under \$5,000		13,940	7,222	9,725
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	31,600
Total Equipment Over \$5000		0	0	31,600
Division Total: Amb Dist #3 (P)		553,424	629,251	618,448



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	372	0	0
411.200	Temp Wages & Adjmts	3,083	9,000	10,000
411.400	Nonemployee Compensation	76,955	85,882	90,500
Total Salaries & Wages		80,410	94,882	100,500
EX12-Benefits				
412.100	Insurance Contrib	720	8,036	0
412.150	On-Call Health Insurance	171	0	9,736
412.200	Unemployment Contrib	18	54	60
412.300	Medicare	1,150	1,363	1,458
412.400	Retirement Contrib. - DB Plan	8,166	0	0
412.600	Workers Compensation	9,611	10,356	9,686
412.700	Sbs Contribution	4,929	5,763	6,161
Total Benefits		24,765	25,572	27,101
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	918	2,000
414.400	Travel Tickets	0	1,700	2,000
Total Expenses Outside Of Boro		0	2,618	4,000
EX21-Communications				
421.100	Telephone	219	550	700
421.300	Communication Network	0	105	110
Total Communications		219	655	810
EX22-Advertising				
422.000	Advertising	0	250	275
Total Advertising		0	250	275
EX23-Printing				
423.000	Printing	0	650	683
Total Printing		0	650	683
EX25-Rental/Lease				
425.200	Building Rental	0	420	441
Total Rental/Lease		0	420	441
EX26-Professional Charges				
426.300	Due & Fees	24	525	551
426.600	Computer Software	0	0	2,800
426.900	Other Professional Chgs	640	500	289
Total Professional Charges		664	1,025	3,640



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX27-Insurance & Bond				
427.100	Property Insurance	53	135	300
427.200	Vehicle Insurance	4,782	5,800	4,000
427.500	Liability Insurance	289	350	100
Total Insurance & Bond		5,124	6,285	4,400
EX28-Maintenance Services				
428.100	Building Maint Services	1,189	500	1,500
428.300	Equipment Maint Services	547	1,194	5,513
428.400	Vehicle Maint Services	5,132	6,400	7,000
428.500	Commun Equip Maint Servic	750	1,075	1,654
428.920	Other Maintenance Service	0	1,000	0
Total Maintenance Services		7,618	10,169	15,667
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	505	4,400	3,000
429.600	Vehicle and Junk Removal	1,555	0	0
429.710	Testing	159	210	221
429.900	Other Contractual	8,074	13,324	28,000
Total Other Contractual		10,293	17,934	31,221
EX30-Office Supplies				
430.100	Office Supplies < \$500	275	600	800
430.200	Copier/Fax Supplies	22	0	0
Total Office Supplies		298	600	800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,532	12,500	11,000
431.200	Building Maint Supplies	27	500	0
431.300	Equipment Maint Supplies	8,880	3,965	7,000
431.900	Other Maint. Supplies	0	50	0
Total Maintenance Supplies		18,440	17,015	18,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	800	840
432.200	Gas	6,280	8,000	8,400
Total Fuel/Oil-Vehicle Use		6,280	8,800	9,240



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	329	5,150	3,308
433.110	Clothing	12,758	20,879	15,750
433.120	Tools under \$500	1,841	2,000	2,500
433.200	Medical Supplies	1,346	2,100	2,205
433.300	Books/Subscriptions	42	525	551
433.500	Training Supplies	0	525	551
433.900	Other Supplies	5,861	12,400	5,000
Total Misc Supplies		22,178	43,579	29,865
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,500	3,675
434.100	Other Equip under \$5,000	41,198	48,646	38,189
Total Equipment Under \$5,000		41,198	52,146	41,864
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,093	65	100,905
Total Equipment Over \$5000		7,093	65	100,905
Division Total: Rescue Units		224,581	282,665	389,412



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX11-Salaries & Wages				
411.100	Permanent Wages	253,679	362,973	380,299
411.200	Temp Wages & Adjmts	17,612	12,500	16,120
411.300	Overtime Wages	40,613	40,456	45,000
411.400	Nonemployee Compensation	527,509	607,185	643,435
Total Salaries & Wages		839,413	1,023,114	1,084,854
EX12-Benefits				
412.100	Insurance Contrib	80,516	124,987	112,476
412.150	On-Call Health Insurance	1,679	0	41,232
412.200	Unemployment Contrib	1,870	2,357	2,649
412.300	Medicare	12,171	14,837	15,731
412.400	Retirement Contrib. - DB Plan	35,034	65,357	144,134
412.600	Workers Compensation	81,942	103,792	103,655
412.700	Sbs Contribution	51,456	66,300	66,502
412.800	Wellness/Other	160	0	0
Total Benefits		264,829	377,630	486,379
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	594
413.200	Expense Reimb-Within Boro	0	0	59
Total Expenses Within Borough		0	0	653
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	64	419
414.200	Exp Reimb- Outside Boro	727	3,100	3,300
414.400	Travel Tickets	723	3,200	3,200
Total Expenses Outside Of Boro		1,450	6,364	6,919
EX21-Communications				
421.100	Telephone	4,450	5,900	13,932
421.200	Postage	779	1,050	1,134
421.300	Communication Network	0	700	400
Total Communications		5,229	7,650	15,466
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		0	300	300
EX23-Printing				
423.000	Printing	5,726	5,005	6,200
Total Printing		5,726	5,005	6,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,485	2,450	5,184
424.200	Water & Sewer	148	270	292
424.300	Natural Gas	806	1,660	2,333
Total Utilities-Building Optrns		2,438	4,380	7,809
EX25-Rental/Lease				
425.200	Building Rental	1,087	1,410	983
425.300	Equipment Rental	1,025	420	1,750
Total Rental/Lease		2,113	1,830	2,733
EX26-Professional Charges				
426.300	Due & Fees	1,692	2,300	3,456
426.600	Computer Software	887	1,700	1,296
426.900	Other Professional Chgs	35,901	35,950	44,000
Total Professional Charges		38,480	39,950	48,752
EX27-Insurance & Bond				
427.200	Vehicle Insurance	4,771	5,600	6,000
427.500	Liability Insurance	3,272	13,900	3,500
Total Insurance & Bond		8,043	19,500	9,500
EX28-Maintenance Services				
428.100	Building Maint Services	169	450	1,026
428.200	Grounds Maint Services	0	550	589
428.300	Equipment Maint Services	1,837	3,475	5,400
428.400	Vehicle Maint Services	14,177	14,000	10,260
428.500	Commun Equip Maint Servic	965	1,475	3,348
428.920	Other Maintenance Service	235	1,100	1,188
Total Maintenance Services		17,382	21,050	21,811
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,233	13,300	17,500
429.210	Training/Instructor Fees	0	0	2,592
429.600	Vehicle and Junk Removal	0	38	0
429.710	Testing	18	1,300	1,944
429.900	Other Contractual	2,309	7,100	6,000
Total Other Contractual		11,560	21,738	28,036
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,476	7,650	9,180
430.200	Copier/Fax Supplies	247	550	1,750
Total Office Supplies		4,723	8,200	10,930



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	18,647	27,260	21,060
431.200	Building Maint Supplies	2,665	1,675	4,968
431.300	Equipment Maint Supplies	6,212	11,644	8,100
431.400	Grounds Maint Supplies	250	200	324
431.900	Other Maint. Supplies	6	100	405
Total Maintenance Supplies		27,780	40,879	34,857
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	942	2,800	3,024
432.200	Gas	24,415	21,346	23,760
Total Fuel/Oil-Vehicle Use		25,356	24,146	26,784
EX33-Misc Supplies				
433.100	Personnel Supplies	14,434	4,000	21,816
433.110	Clothing	33,038	40,534	35,000
433.120	Tools under \$500	651	3,175	2,000
433.200	Medical Supplies	86,062	74,708	101,304
433.300	Books/Subscriptions	6,382	6,965	7,214
433.500	Training Supplies	1,897	3,690	3,780
433.900	Other Supplies	8,610	14,950	15,444
Total Misc Supplies		151,074	148,022	186,558
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	883	5,000	0
434.100	Other Equip under \$5,000	70,178	82,300	36,000
434.300	Furniture Under \$5,000	2,953	1,100	2,200
Total Equipment Under \$5,000		74,014	88,400	38,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	17,966	0
451.200	Vehicles	2,554	0	0
Total Equipment Over \$5000		2,554	17,966	0
EX53-Miscellaneous				
453.000	Miscellaneous	0	1,512	0
Total Miscellaneous		0	1,512	0
Division Total: Amb Dist #1 (C)		1,482,164	1,857,636	2,016,741



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Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (BL/ML)				
EX26-Professional Charges				
426.300	Due & Fees	456	1,750	1,500
426.600	Computer Software	34	600	500
426.900	Other Professional Chgs	10,469	11,000	15,000
Total Professional Charges		10,959	13,350	17,000
EX27-Insurance & Bond				
427.100	Property Insurance	30	80	150
427.200	Vehicle Insurance	3,598	4,300	4,300
427.500	Liability Insurance	727	875	150
Total Insurance & Bond		4,355	5,255	4,600
EX28-Maintenance Services				
428.100	Building Maint Services	27	50	75
428.200	Grounds Maint Services	338	250	630
428.300	Equipment Maint Services	1,007	950	2,100
428.400	Vehicle Maint Services	1,802	2,400	6,000
428.500	Commun Equip Maint Servic	672	650	3,150
428.920	Other Maintenance Service	0	250	1,000
Total Maintenance Services		3,846	4,550	12,955
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,421	5,200	4,200
429.210	Training/Instructor Fees	0	0	5,250
429.710	Testing	3	100	150
429.900	Other Contractual	424	1,850	3,000
Total Other Contractual		2,848	7,150	12,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	358	1,300	2,000
430.200	Copier/Fax Supplies	26	700	700
Total Office Supplies		384	2,000	2,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,306	4,650	10,000
431.200	Building Maint Supplies	368	900	1,100
431.300	Equipment Maint Supplies	1,019	1,600	2,100
431.400	Grounds Maint Supplies	0	150	750
431.900	Other Maint. Supplies	1	100	150
Total Maintenance Supplies		4,695	7,400	14,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (BL/ML)				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,202	6,985	7,303
411.200	Temp Wages & Adjmts	15,145	14,408	11,000
411.400	Nonemployee Compensation	180,615	207,000	265,000
Total Salaries & Wages		200,962	228,393	283,303
EX12-Benefits				
412.100	Insurance Contrib	2,484	4,333	2,184
412.150	On-Call Health Insurance	744	0	13,744
412.200	Unemployment Contrib	122	102	110
412.300	Medicare	2,914	3,872	4,108
412.400	Retirement Contrib. - DB Plan	539	1,145	2,475
412.600	Workers Compensation	19,428	24,904	27,147
412.700	Sbs Contribution	12,319	16,367	17,367
Total Benefits		38,549	50,723	67,135
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	100	1,500
414.400	Travel Tickets	0	0	1,500
Total Expenses Outside Of Boro		0	100	3,000
EX21-Communications				
421.100	Telephone	2,564	2,910	4,200
421.200	Postage	200	200	200
Total Communications		2,764	3,110	4,400
EX23-Printing				
423.000	Printing	1,034	1,200	1,400
Total Printing		1,034	1,200	1,400
EX24-Utilities-Building Oprtns				
424.100	Electricity	238	1,000	5,250
424.200	Water & Sewer	24	150	682
424.300	Natural Gas	129	4,100	5,355
424.500	Garbage Pickups	459	1,500	525
Total Utilities-Building Oprtns		849	6,750	11,812
EX25-Rental/Lease				
425.200	Building Rental	7,600	7,700	16,800
425.300	Equipment Rental	70	200	100
Total Rental/Lease		7,670	7,900	16,900



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (BL/ML)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	470	950	1,400
432.200	Gas	8,107	6,466	15,000
Total Fuel/Oil-Vehicle Use		8,578	7,416	16,400
EX33-Misc Supplies				
433.100	Personnel Supplies	1,358	3,700	7,000
433.110	Clothing	7,286	15,850	5,250
433.120	Tools under \$500	103	1,000	1,050
433.200	Medical Supplies	25,764	22,900	16,800
433.300	Books/Subscriptions	768	1,708	1,575
433.500	Training Supplies	1,518	1,210	3,150
433.900	Other Supplies	875	1,000	1,750
Total Misc Supplies		37,673	47,368	36,575
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	789	0	0
434.100	Other Equip under \$5,000	15,681	31,034	25,000
Total Equipment Under \$5,000		16,470	31,034	25,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	23,960	19,966	18,000
Total Equipment Over \$5000		23,960	19,966	18,000
Division Total: Amb Dist #2 (BL/ML)		365,596	443,665	547,880



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX11-Salaries & Wages				
411.100	Permanent Wages	10,570	14,456	15,091
411.200	Temp Wages & Adjmts	858	10,000	11,000
411.400	Nonemployee Compensation	317,121	348,520	250,000
Total Salaries & Wages		328,549	372,976	276,091
EX12-Benefits				
412.100	Insurance Contrib	15,525	14,501	4,524
412.150	On-Call Health Insurance	423	0	12,599
412.200	Unemployment Contrib	68	147	157
412.300	Medicare	4,764	3,690	4,004
412.400	Retirement Contrib. - DB Plan	2,607	2,369	5,115
412.600	Workers Compensation	32,508	27,806	26,258
412.700	Sbs Contribution	20,140	21,073	16,925
Total Benefits		76,035	69,586	69,582
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	24	0	330
Total Expenses Within Borough		24	0	330
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	110	0
414.200	Exp Reimb- Outside Boro	0	103	1,000
414.400	Travel Tickets	0	0	8,300
Total Expenses Outside Of Boro		0	213	9,300
EX21-Communications				
421.100	Telephone	2,031	2,873	6,000
421.200	Postage	106	50	250
421.300	Communication Network	0	0	450
Total Communications		2,137	2,923	6,700
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX23-Printing				
423.000	Printing	2,117	1,505	2,500
Total Printing		2,117	1,505	2,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX24-Utilities-Building Optrns				
424.100	Electricity	3,571	5,050	4,500
424.200	Water & Sewer	701	835	800
424.300	Natural Gas	5,607	8,050	8,000
424.500	Garbage Pickups	424	850	1,200
Total Utilities-Building Optrns		10,303	14,785	14,500
EX25-Rental/Lease				
425.200	Building Rental	46,350	47,947	94,000
425.300	Equipment Rental	320	300	650
Total Rental/Lease		46,670	48,247	94,650
EX26-Professional Charges				
426.300	Due & Fees	681	2,300	2,300
426.600	Computer Software	665	250	500
426.900	Other Professional Chgs	11,569	13,895	15,000
Total Professional Charges		12,915	16,445	17,800
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,023	2,372	2,500
427.500	Liability Insurance	733	900	200
Total Insurance & Bond		2,757	3,272	2,700
EX28-Maintenance Services				
428.100	Building Maint Services	68	150	315
428.200	Grounds Maint Services	425	1,197	1,300
428.300	Equipment Maint Services	259	1,000	1,575
428.400	Vehicle Maint Services	7,024	4,419	8,000
428.500	Commun Equip Maint Servic	0	250	650
Total Maintenance Services		7,775	7,016	11,840
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,085	5,381	5,000
429.710	Testing	7	100	150
429.900	Other Contractual	1,988	2,560	3,000
Total Other Contractual		7,080	8,041	8,150
EX30-Office Supplies				
430.100	Office Supplies < \$500	932	3,100	4,500
430.200	Copier/Fax Supplies	9	250	200
Total Office Supplies		941	3,350	4,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,756	26,190	27,769
411.200	Temp Wages & Adjmts	364	7,100	17,500
411.400	Nonemployee Compensation	107,128	131,000	190,000
Total Salaries & Wages		110,248	164,290	235,269
EX12-Benefits				
412.100	Insurance Contrib	2,652	17,918	1,092
412.150	On-Call Health Insurance	652	0	22,907
412.200	Unemployment Contrib	18	248	272
412.300	Medicare	1,599	3,208	3,412
412.400	Retirement Contrib. - DB Plan	19,929	4,292	9,411
412.600	Workers Compensation	10,963	24,347	22,596
412.700	Sbs Contribution	6,758	13,559	14,422
412.800	Wellness/Other	20	0	0
Total Benefits		42,590	63,572	74,112
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,019	1,600	0
413.200	Expense Reimb-Within Boro	150	620	2,500
413.400	Meal Allowance -W/I Boro	15	50	0
Total Expenses Within Borough		2,184	2,270	2,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	49	200	200
414.200	Exp Reimb- Outside Boro	1,315	1,200	1,400
Total Expenses Outside Of Boro		1,364	1,400	1,600
EX21-Communications				
421.100	Telephone	3,075	6,488	9,000
421.200	Postage	203	450	450
421.300	Communication Network	360	1,635	1,800
Total Communications		3,637	8,573	11,250
EX22-Advertising				
422.000	Advertising	0	230	230
Total Advertising		0	230	230
EX23-Printing				
423.000	Printing	474	700	730
Total Printing		474	700	730



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	119	450	550
424.200	Water & Sewer	12	20	40
424.300	Natural Gas	64	300	500
424.400	Lp-Propane	20	50	100
424.500	Garbage Pickups	95	700	735
424.600	Heating Fuel-Oil	5,639	8,200	15,000
Total Utilities-Building Oprtns		5,949	9,720	16,925
EX25-Rental/Lease				
425.200	Building Rental	25,816	29,500	40,000
425.300	Equipment Rental	45	50	100
Total Rental/Lease		25,861	29,550	40,100
EX26-Professional Charges				
426.300	Due & Fees	751	1,000	2,000
426.600	Computer Software	382	3,150	5,000
426.900	Other Professional Chgs	6,792	7,400	10,000
Total Professional Charges		7,925	11,550	17,000
EX27-Insurance & Bond				
427.100	Property Insurance	30	80	150
427.200	Vehicle Insurance	2,996	3,600	3,600
427.500	Liability Insurance	583	1,232	400
Total Insurance & Bond		3,609	4,912	4,150
EX28-Maintenance Services				
428.100	Building Maint Services	14	75	75
428.200	Grounds Maint Services	2,830	5,000	8,500
428.300	Equipment Maint Services	1,757	2,500	3,500
428.400	Vehicle Maint Services	954	2,000	3,150
428.500	Commun Equip Maint Servic	0	750	750
Total Maintenance Services		5,555	10,325	15,975
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	728	1,200	1,300
429.210	Training/Instructor Fees	0	10	5,000
429.710	Testing	1	4	200
429.900	Other Contractual	931	1,050	3,000
Total Other Contractual		1,661	2,264	9,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	426	800	1,500
430.200	Copier/Fax Supplies	2	826	1,500
Total Office Supplies		427	1,626	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,116	4,900	5,000
431.200	Building Maint Supplies	163	1,200	1,200
431.300	Equipment Maint Supplies	1,664	2,100	2,300
431.400	Grounds Maint Supplies	0	200	300
431.900	Other Maint. Supplies	0	80	100
Total Maintenance Supplies		3,944	8,480	8,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	218	650	700
432.200	Gas	8,018	13,500	15,000
Total Fuel/Oil-Vehicle Use		8,236	14,150	15,700
EX33-Misc Supplies				
433.100	Personnel Supplies	154	2,080	2,000
433.110	Clothing	17	6,950	7,000
433.120	Tools under \$500	25	400	500
433.200	Medical Supplies	13,550	18,000	8,400
433.300	Books/Subscriptions	210	1,350	2,000
433.500	Training Supplies	361	1,000	1,200
433.900	Other Supplies	426	1,400	1,200
Total Misc Supplies		14,743	31,180	22,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,995	20	0
434.100	Other Equip under \$5,000	22,302	10,900	6,000
434.300	Furniture Under \$5,000	0	1,700	2,000
Total Equipment Under \$5,000		24,296	12,620	8,000
EX51-Equipment Over \$5000				
451.200	Vehicles	338	0	0
Total Equipment Over \$5000		338	0	0
Division Total: Amb Dist #4 (T/S/TC)		263,042	377,412	487,241



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Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX11-Salaries & Wages				
411.100	Permanent Wages	3,124	4,483	4,673
411.200	Temp Wages & Adjmts	2,703	1,400	15,000
411.400	Nonemployee Compensation	77,744	82,927	105,000
Total Salaries & Wages		83,572	88,810	124,673
EX12-Benefits				
412.100	Insurance Contrib	1,894	5,261	1,404
412.150	On-Call Health Insurance	234	0	10,880
412.200	Unemployment Contrib	35	117	119
412.300	Medicare	1,212	1,733	1,808
412.400	Retirement Contrib. - DB Plan	13,899	735	1,584
412.600	Workers Compensation	7,999	13,087	11,899
412.700	Sbs Contribution	5,123	7,325	7,643
Total Benefits		30,396	28,258	35,337
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	49	100	0
413.200	Expense Reimb-Within Boro	0	0	100
Total Expenses Within Borough		49	100	100
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,000
Total Expenses Outside Of Boro		0	0	1,000
EX21-Communications				
421.100	Telephone	2,676	4,495	9,000
421.200	Postage	122	180	180
421.300	Communication Network	0	200	1,200
Total Communications		2,798	4,875	10,380
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	638	700	850
Total Printing		638	700	850



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX24-Utilities-Building Optrns				
424.100	Electricity	178	3,000	3,000
424.200	Water & Sewer	18	20	40
424.300	Natural Gas	97	400	500
424.400	Lp-Propane	3,182	4,485	5,000
424.500	Garbage Pickups	119	247	250
424.600	Heating Fuel-Oil	2,913	4,000	4,500
Total Utilities-Building Optrns		6,506	12,152	13,290
EX25-Rental/Lease				
425.200	Building Rental	8,400	9,900	12,000
425.300	Equipment Rental	200	250	400
Total Rental/Lease		8,600	10,150	12,400
EX26-Professional Charges				
426.300	Due & Fees	556	925	1,500
426.600	Computer Software	318	450	475
426.900	Other Professional Chgs	5,347	6,500	6,500
Total Professional Charges		6,221	7,875	8,475
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,320	2,800	2,000
427.500	Liability Insurance	356	585	200
Total Insurance & Bond		2,676	3,385	2,200
EX28-Maintenance Services				
428.100	Building Maint Services	20	77	80
428.200	Grounds Maint Services	315	350	700
428.300	Equipment Maint Services	1,770	2,800	2,800
428.400	Vehicle Maint Services	747	2,500	3,000
428.500	Commun Equip Maint Servic	667	1,300	525
428.920	Other Maintenance Service	0	350	50
Total Maintenance Services		3,519	7,377	7,155
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,774	3,200	3,000
429.210	Training/Instructor Fees	0	0	5,000
429.710	Testing	2	100	150
429.900	Other Contractual	965	1,000	1,500
Total Other Contractual		3,741	4,300	9,650



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	264	800	800
430.200	Copier/Fax Supplies	3	300	300
Total Office Supplies		266	1,100	1,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,309	5,000	6,500
431.200	Building Maint Supplies	188	800	900
431.300	Equipment Maint Supplies	1,578	2,000	2,200
431.400	Grounds Maint Supplies	0	150	200
431.900	Other Maint. Supplies	1	100	105
Total Maintenance Supplies		4,076	8,050	9,905
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	50	600	840
432.200	Gas	4,376	5,073	9,000
Total Fuel/Oil-Vehicle Use		4,426	5,673	9,840
EX33-Misc Supplies				
433.100	Personnel Supplies	98	(3,925)	2,625
433.110	Clothing	2,075	7,300	10,000
433.120	Tools under \$500	64	400	500
433.200	Medical Supplies	12,351	11,600	9,000
433.300	Books/Subscriptions	628	800	1,300
433.500	Training Supplies	1,320	1,700	1,700
433.900	Other Supplies	413	1,200	1,300
Total Misc Supplies		16,950	19,075	26,425
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,638	100	3,150
434.100	Other Equip under \$5,000	814	12,000	6,200
434.300	Furniture Under \$5,000	993	600	1,600
Total Equipment Under \$5,000		3,445	12,700	10,950
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	5,000
Total Equipment Over \$5000		0	0	5,000
Division Total: Amb Dist #5 (W/H)		177,878	214,980	289,130



Matanuska-Susitna Borough Financial Management Budget Listing Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (\$)				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,560	2,081	2,176
411.200	Temp Wages & Adjmts	358	10,000	10,000
411.400	Nonemployee Compensation	41,070	42,612	45,000
Total Salaries & Wages		42,988	54,693	57,176
EX12-Benefits				
412.100	Insurance Contrib	1,304	9,556	624
412.150	On-Call Health Insurance	33	0	10,880
412.200	Unemployment Contrib	11	73	74
412.300	Medicare	623	756	830
412.400	Retirement Contrib. - DB Plan	2,362	341	738
412.600	Workers Compensation	4,259	5,709	5,465
412.700	Sbs Contribution	2,635	3,193	3,505
412.800	Wellness/Other	40	0	0
Total Benefits		11,267	19,628	22,116
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	49	600	700
413.200	Expense Reimb-Within Boro	0	0	350
Total Expenses Within Borough		49	600	1,050
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	164	1,200	1,250
Total Expenses Outside Of Boro		164	1,200	1,250
EX21-Communications				
421.100	Telephone	1,007	534	4,000
421.200	Postage	46	100	100
421.300	Communication Network	360	820	750
Total Communications		1,412	1,454	4,850
EX23-Printing				
423.000	Printing	274	400	450
Total Printing		274	400	450
EX24-Utilities-Building Oprtns				
424.100	Electricity	59	600	1,200
424.200	Water & Sewer	6	60	60
424.300	Natural Gas	32	60	100
424.500	Garbage Pickups	106	150	200
424.600	Heating Fuel-Oil	1,986	1,963	3,000
Total Utilities-Building Oprtns		2,189	2,833	4,560



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX25-Rental/Lease				
425.200	Building Rental	7,000	7,700	12,000
425.300	Equipment Rental	963	1,400	2,000
Total Rental/Lease		7,963	9,100	14,000
EX26-Professional Charges				
426.300	Due & Fees	531	1,050	1,200
426.600	Computer Software	12	50	100
426.900	Other Professional Chgs	2,208	2,500	3,000
Total Professional Charges		2,751	3,600	4,300
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,249	2,700	3,000
427.500	Liability Insurance	155	400	100
Total Insurance & Bond		1,404	3,100	3,100
EX28-Maintenance Services				
428.100	Building Maint Services	7	50	50
428.200	Grounds Maint Services	763	1,400	2,000
428.300	Equipment Maint Services	276	1,000	1,300
428.400	Vehicle Maint Services	2,320	3,900	8,000
428.500	Commun Equip Maint Servic	118	200	350
Total Maintenance Services		3,484	6,550	11,700
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	375	2,200	1,800
429.210	Training/Instructor Fees	0	200	1,000
429.710	Testing	1	100	200
429.900	Other Contractual	1,317	500	1,500
Total Other Contractual		1,693	3,000	4,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	365	500	600
430.200	Copier/Fax Supplies	60	250	250
Total Office Supplies		425	750	850
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	557	4,500	5,000
431.200	Building Maint Supplies	118	800	800
431.300	Equipment Maint Supplies	1,417	1,400	1,600
431.400	Grounds Maint Supplies	0	50	50
431.900	Other Maint. Supplies	0	80	100
Total Maintenance Supplies		2,093	6,830	7,550



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	98	800	850
432.200	Gas	3,042	2,888	6,000
Total Fuel/Oil-Vehicle Use		3,140	3,688	6,850
EX33-Misc Supplies				
433.100	Personnel Supplies	870	2,100	2,500
433.110	Clothing	9	2,000	3,000
433.120	Tools under \$500	13	350	500
433.200	Medical Supplies	7,552	7,600	6,000
433.300	Books/Subscriptions	173	1,100	1,250
433.500	Training Supplies	614	1,100	1,500
433.900	Other Supplies	232	930	1,500
Total Misc Supplies		9,463	15,180	16,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	35	400	2,200
434.100	Other Equip under \$5,000	6,427	2,950	1,125
Total Equipment Under \$5,000		6,463	3,350	3,325
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	12,000
Total Equipment Over \$5000		0	0	12,000
Division Total: Amb Dist #6 (S)		97,222	135,956	175,877



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,560	1,999	2,094
411.200	Temp Wages & Adjmts	1,055	0	5,000
411.400	Nonemployee Compensation	50,587	57,528	60,000
Total Salaries & Wages		53,202	59,527	67,094
EX12-Benefits				
412.100	Insurance Contrib	1,134	6,717	624
412.150	On-Call Health Insurance	316	0	7,445
412.200	Unemployment Contrib	16	12	43
412.300	Medicare	772	754	973
412.400	Retirement Contrib. - DB Plan	163	328	710
412.600	Workers Compensation	5,224	3,175	6,427
412.700	Sbs Contribution	3,261	3,188	4,113
Total Benefits		10,885	14,174	20,335
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	150
Total Expenses Within Borough		0	0	150
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,000
Total Expenses Outside Of Boro		0	0	1,000
EX21-Communications				
421.100	Telephone	1,024	3,025	3,000
421.200	Postage	0	100	100
421.300	Communication Network	360	900	600
Total Communications		1,384	4,025	3,700
EX22-Advertising				
422.000	Advertising	0	105	100
Total Advertising		0	105	100
EX23-Printing				
423.000	Printing	341	650	650
Total Printing		341	650	650
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,105	6,097	4,500
424.200	Water & Sewer	18	300	300
424.300	Natural Gas	2,163	4,650	5,000
424.500	Garbage Pickups	92	200	250
Total Utilities-Building Oprtns		5,378	11,247	10,050



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX25-Rental/Lease				
425.200	Building Rental	0	100	100
425.300	Equipment Rental	54	100	100
Total Rental/Lease		54	200	200
EX26-Professional Charges				
426.300	Due & Fees	236	350	800
426.600	Computer Software	94	175	1,000
426.900	Other Professional Chgs	2,933	3,600	4,500
Total Professional Charges		3,263	4,125	6,300
EX27-Insurance & Bond				
427.200	Vehicle Insurance	949	1,150	1,100
427.500	Liability Insurance	162	200	100
Total Insurance & Bond		1,111	1,350	1,200
EX28-Maintenance Services				
428.100	Building Maint Services	20	100	250
428.200	Grounds Maint Services	0	0	250
428.300	Equipment Maint Services	691	1,500	2,000
428.400	Vehicle Maint Services	994	2,000	2,000
428.500	Commun Equip Maint Servic	62	300	600
428.900	Other Bldg. Maint Service	0	0	250
428.920	Other Maintenance Service	3,168	100	200
Total Maintenance Services		4,935	4,000	5,550
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,324	5,650	6,000
429.210	Training/Instructor Fees	0	(471)	6,000
429.710	Testing	2	100	350
429.900	Other Contractual	1,600	600	3,000
Total Other Contractual		2,926	5,879	15,350
EX30-Office Supplies				
430.100	Office Supplies < \$500	123	600	650
430.200	Copier/Fax Supplies	3	300	300
Total Office Supplies		126	900	950



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	406	900	2,500
431.200	Building Maint Supplies	186	550	475
431.300	Equipment Maint Supplies	362	600	900
431.400	Grounds Maint Supplies	160	200	200
431.900	Other Maint. Supplies	1	100	125
Total Maintenance Supplies		1,114	2,350	4,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	78	500	650
432.200	Gas	1,908	4,600	6,000
Total Fuel/Oil-Vehicle Use		1,986	5,100	6,650
EX33-Misc Supplies				
433.100	Personnel Supplies	187	1,625	1,200
433.110	Clothing	4,144	2,000	6,000
433.120	Tools under \$500	30	400	500
433.200	Medical Supplies	9,594	11,500	8,000
433.300	Books/Subscriptions	826	1,600	1,600
433.500	Training Supplies	311	1,000	1,000
433.900	Other Supplies	1,306	1,400	1,500
Total Misc Supplies		16,397	19,525	19,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	106	20	0
434.100	Other Equip under \$5,000	8,819	600	6,000
434.300	Furniture Under \$5,000	0	500	800
Total Equipment Under \$5,000		8,925	1,120	6,800
Division Total: Amb Dist #7 (B)		112,027	134,277	170,079



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	1,844	0
Total Salaries & Wages		0	1,844	0
EX12-Benefits				
412.400	Retirement Contrib. - DB Plan	5,075	0	0
412.600	Workers Compensation	0	306	0
Total Benefits		5,075	306	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	137	0	0
413.200	Expense Reimb-Within Boro	0	0	500
Total Expenses Within Borough		137	0	500
EX21-Communications				
421.100	Telephone	15	100	200
Total Communications		15	100	200
EX24-Utilities-Building Optrns				
424.100	Electricity	0	0	105
424.400	Lp-Propane	0	0	315
Total Utilities-Building Optrns		0	0	420
EX25-Rental/Lease				
425.200	Building Rental	0	4,450	12,000
Total Rental/Lease		0	4,450	12,000
EX26-Professional Charges				
426.300	Due & Fees	211	300	500
426.900	Other Professional Chgs	23	100	100
Total Professional Charges		234	400	600
EX28-Maintenance Services				
428.300	Equipment Maint Services	285	500	500
428.400	Vehicle Maint Services	0	3,450	3,000
Total Maintenance Services		285	3,950	3,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	150
429.210	Training/Instructor Fees	0	3,000	3,780
Total Other Contractual		0	3,000	3,930



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	423	3,400	1,000
431.300	Equipment Maint Supplies	0	100	125
431.900	Other Maint. Supplies	0	350	350
Total Maintenance Supplies		423	3,850	1,475
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	19	250	300
432.200	Gas	567	428	2,000
Total Fuel/Oil-Vehicle Use		586	678	2,300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	1,250
433.110	Clothing	158	200	3,000
433.120	Tools under \$500	0	200	3,000
433.200	Medical Supplies	850	2,272	1,200
433.300	Books/Subscriptions	0	400	200
433.500	Training Supplies	300	500	600
433.900	Other Supplies	5	150	300
Total Misc Supplies		1,313	4,722	9,550
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	970	2,500	2,000
Total Equipment Under \$5,000		970	2,500	2,000
Division Total: Amb Dist #8 (LL)		9,037	25,800	36,475



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	9,774	16,800	17,640
Total Communications		9,774	16,800	17,640
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,889	15,628	16,000
424.200	Water & Sewer	1,188	2,000	1,945
424.300	Natural Gas	12,401	17,148	19,000
424.500	Garbage Pickups	1,183	3,829	4,020
Total Utilities-Building Oprtns		28,660	38,605	40,965
EX25-Rental/Lease				
425.300	Equipment Rental	144	820	1,000
Total Rental/Lease		144	820	1,000
EX26-Professional Charges				
426.600	Computer Software	480	600	800
Total Professional Charges		480	600	800
EX27-Insurance & Bond				
427.100	Property Insurance	2,536	7,050	4,000
Total Insurance & Bond		2,536	7,050	4,000
EX28-Maintenance Services				
428.100	Building Maint Services	12,763	8,230	13,892
428.200	Grounds Maint Services	0	400	1,000
428.300	Equipment Maint Services	320	2,000	2,200
428.900	Other Bldg. Maint Service	0	1,470	1,544
Total Maintenance Services		13,083	12,100	18,636
EX29-Other Contractual				
429.900	Other Contractual	308	907	1,267
Total Other Contractual		308	907	1,267
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,502	2,100	2,100
430.200	Copier/Fax Supplies	211	614	645
Total Office Supplies		1,713	2,714	2,745
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	154	2,517	2,400
431.300	Equipment Maint Supplies	23	980	600
431.400	Grounds Maint Supplies	0	600	400
Total Maintenance Supplies		177	4,097	3,400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	188	400	420
Total Fuel/Oil-Vehicle Use		188	400	420
EX33-Misc Supplies				
433.120	Tools under \$500	0	40	500
433.900	Other Supplies	42	1,130	1,000
Total Misc Supplies		42	1,170	1,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	4,881	4,787	4,344
434.300	Furniture Under \$5,000	14,372	2,540	4,000
Total Equipment Under \$5,000		19,253	7,327	8,344
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	1,960	1,360	4,000
451.300	Furniture over \$5,000	0	4,500	0
Total Equipment Over \$5000		1,960	5,860	4,000
Division Total: Emergency Services Bldg		78,318	98,450	104,717



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. PI. Board				
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	698	0	0
Total Expenses Within Borough		698	0	0
EX21-Communications				
421.200	Postage	0	158	150
Total Communications		0	158	150
EX22-Advertising				
422.000	Advertising	0	255	0
Total Advertising		0	255	0
EX23-Printing				
423.000	Printing	0	3,210	1,200
Total Printing		0	3,210	1,200
EX25-Rental/Lease				
425.200	Building Rental	0	1,122	0
425.300	Equipment Rental	0	510	0
Total Rental/Lease		0	1,632	0
EX29-Other Contractual				
429.900	Other Contractual	0	1,150	100
Total Other Contractual		0	1,150	100
EX30-Office Supplies				
430.100	Office Supplies < \$500	416	765	1,000
430.200	Copier/Fax Supplies	0	0	50
Total Office Supplies		416	765	1,050
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	510	0
Total Maintenance Supplies		0	510	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	760	0
433.110	Clothing	0	0	450
433.300	Books/Subscriptions	0	2,040	80
433.900	Other Supplies	482	7,650	300
Total Misc Supplies		482	10,450	830
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	2,003	2,270	0
Total Equipment Under \$5,000		2,003	2,270	0
Division Total: Local Emer. PI. Board		3,599	20,400	3,330
Department Total: Emergency Services		5,027,978	6,406,171	7,554,801



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Optrns				
424.400	Lp-Propane	0	0	1,200
Total Utilities-Building Optrns		<u>0</u>	<u>0</u>	<u>1,200</u>
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,200
Total Rental/Lease		<u>0</u>	<u>0</u>	<u>1,200</u>
EX29-Other Contractual				
429.900	Other Contractual	0	5,400	4,000
Total Other Contractual		<u>0</u>	<u>5,400</u>	<u>4,000</u>
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	4,761	0	4,000
Total Maintenance Supplies		<u>4,761</u>	<u>0</u>	<u>4,000</u>
EX33-Misc Supplies				
433.900	Other Supplies	0	3,000	0
Total Misc Supplies		<u>0</u>	<u>3,000</u>	<u>0</u>
Division Total: Outdoor Ice Rinks		<u>4,761</u>	<u>8,400</u>	<u>10,400</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren:				
EX11-Salaries & Wages				
411.100	Permanent Wages	180,653	187,553	196,924
411.200	Temp Wages & Adjmts	42,618	55,000	59,700
411.300	Overtime Wages	636	2,000	1,000
Total Salaries & Wages		223,907	244,553	257,624
EX12-Benefits				
412.100	Insurance Contrib	51,233	56,400	62,400
412.200	Unemployment Contrib	1,343	1,468	1,546
412.300	Medicare	2,373	3,547	3,736
412.400	Retirement Contrib. - DB Plan	33,258	34,991	67,077
412.600	Workers Compensation	15,426	19,692	21,598
412.700	Sbs Contribution	13,726	14,992	15,793
Total Benefits		117,360	131,090	172,150
EX21-Communications				
421.100	Telephone	2,425	2,800	3,400
421.200	Postage	33	70	250
Total Communications		2,458	2,870	3,650
EX22-Advertising				
422.000	Advertising	0	400	3,000
Total Advertising		0	400	3,000
EX23-Printing				
423.000	Printing	275	0	350
Total Printing		275	0	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	66,780	75,488	69,000
424.200	Water & Sewer	4,231	4,800	4,350
424.300	Natural Gas	24,674	30,000	36,000
424.400	Lp-Propane	2,425	3,400	3,000
424.500	Garbage Pickups	1,373	0	0
Total Utilities-Building Oprtns		99,483	113,688	112,350
EX25-Rental/Lease				
425.300	Equipment Rental	1,201	846	1,750
Total Rental/Lease		1,201	846	1,750
EX26-Professional Charges				
426.300	Due & Fees	2,006	3,837	3,500
426.600	Computer Software	1,090	900	600
426.900	Other Professional Chgs	80	0	0
Total Professional Charges		3,177	4,737	4,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena:				
EX28-Maintenance Services				
428.100	Building Maint Services	100	0	800
428.200	Grounds Maint Services	1,560	1,450	2,000
428.300	Equipment Maint Services	1,600	740	3,000
428.920	Other Maintenance Service	0	1,500	0
Total Maintenance Services		3,260	3,690	5,800
EX29-Other Contractual				
429.900	Other Contractual	7,703	4,769	9,000
Total Other Contractual		7,703	4,769	9,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	544	800	900
430.200	Copier/Fax Supplies	0	125	150
Total Office Supplies		544	925	1,050
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,538	3,900	10,000
431.300	Equipment Maint Supplies	1,865	1,069	5,500
431.400	Grounds Maint Supplies	223	1,000	1,000
431.900	Other Maint. Supplies	33	0	0
Total Maintenance Supplies		5,658	5,969	16,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4	225	225
432.200	Gas	28	150	150
Total Fuel/Oil-Vehicle Use		32	375	375
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	100
433.110	Clothing	29	550	300
433.120	Tools under \$500	0	450	450
433.200	Medical Supplies	0	175	175
433.600	Concession Food/Supplies	1,756	2,930	5,000
433.700	Resale Supplies	0	500	500
433.900	Other Supplies	2,645	4,800	4,800
Total Misc Supplies		4,431	9,505	11,325
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,755	1,570	1,886
434.100	Other Equip under \$5,000	260	0	0
Total Equipment Under \$5,000		2,015	1,570	1,886
Division Total: Brett Memorial Ice Arena		471,503	524,987	600,910



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	99,318	94,754	102,725
411.200	Temp Wages & Adjmts	6,706	10,500	10,815
411.300	Overtime Wages	187	0	0
Total Salaries & Wages		106,210	105,254	113,540
EX12-Benefits				
412.100	Insurance Contrib	27,720	28,200	31,200
412.200	Unemployment Contrib	637	631	682
412.300	Medicare	1,540	1,523	1,647
412.400	Retirement Contrib. - DB Plan	16,992	21,552	34,814
412.600	Workers Compensation	2,588	1,740	1,868
412.700	Sbs Contribution	6,511	6,438	6,960
Total Benefits		55,989	60,084	77,171
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	300
Total Expenses Within Borough		0	200	300
EX21-Communications				
421.100	Telephone	26	868	1,100
421.200	Postage	127	600	600
Total Communications		153	1,468	1,700
EX23-Printing				
423.000	Printing	0	275	275
Total Printing		0	275	275
EX26-Professional Charges				
426.300	Due & Fees	320	550	450
426.600	Computer Software	3,421	4,200	3,800
Total Professional Charges		3,741	4,750	4,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500
EX29-Other Contractual				
429.900	Other Contractual	18,347	24,698	40,000
Total Other Contractual		18,347	24,698	40,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	67	0	0
Total Office Supplies		67	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	310	0	0
Total Maintenance Supplies		310	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	350	350
433.500	Training Supplies	0	0	400
433.900	Other Supplies	4,327	300	0
Total Misc Supplies		4,327	650	750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,675	0
434.100	Other Equip under \$5,000	298	9,649	300
434.300	Furniture Under \$5,000	0	389	0
Total Equipment Under \$5,000		298	14,713	300
Division Total: Recreational Services		189,441	212,592	238,786



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	421,965	424,968	489,407
411.200	Temp Wages & Adjmts	98,347	123,228	77,250
411.300	Overtime Wages	1,111	2,000	2,000
Total Salaries & Wages		521,423	550,196	568,657
EX12-Benefits				
412.100	Insurance Contrib	139,860	152,985	172,380
412.200	Unemployment Contrib	3,129	3,289	3,412
412.300	Medicare	7,561	7,947	8,246
412.400	Retirement Contrib. - DB Plan	81,171	77,514	166,538
412.600	Workers Compensation	90,241	108,823	90,639
412.700	Sbs Contribution	31,963	33,597	34,859
Total Benefits		353,925	384,155	476,074
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	85	275	200
Total Expenses Within Borough		85	275	200
EX21-Communications				
421.100	Telephone	2,921	4,600	4,600
421.200	Postage	85	125	125
Total Communications		3,006	4,725	4,725
EX22-Advertising				
422.000	Advertising	0	550	1,000
Total Advertising		0	550	1,000
EX23-Printing				
423.000	Printing	826	1,000	1,100
Total Printing		826	1,000	1,100
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	450	200
Total Utilities-Building Oprtns		0	450	200
EX25-Rental/Lease				
425.300	Equipment Rental	2,136	2,499	2,700
Total Rental/Lease		2,136	2,499	2,700
EX26-Professional Charges				
426.300	Due & Fees	4,532	885	1,070
426.600	Computer Software	0	1,182	1,000
426.900	Other Professional Chgs	2,306	2,163	3,000
Total Professional Charges		6,838	4,230	5,070



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX28-Maintenance Services				
428.100	Building Maint Services	2,540	5,300	8,400
428.200	Grounds Maint Services	890	1,569	2,100
428.300	Equipment Maint Services	1,313	1,500	1,800
Total Maintenance Services		4,743	8,369	12,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	179	0	0
429.710	Testing	4,177	5,000	5,000
429.900	Other Contractual	558	8,502	1,000
Total Other Contractual		4,914	13,502	6,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,675	2,400	2,000
430.200	Copier/Fax Supplies	40	250	0
Total Office Supplies		1,715	2,650	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	11,941	14,784	13,700
431.300	Equipment Maint Supplies	5,061	19,315	15,000
431.400	Grounds Maint Supplies	62	201	300
431.900	Other Maint. Supplies	30,233	24,700	28,000
Total Maintenance Supplies		47,296	59,000	57,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,525	3,000	2,000
433.110	Clothing	221	0	1,000
433.120	Tools under \$500	53	1,200	500
433.200	Medical Supplies	147	800	400
433.300	Books/Subscriptions	10	0	925
433.500	Training Supplies	12	2,100	0
433.700	Resale Supplies	1,280	2,835	4,000
433.900	Other Supplies	6,200	5,723	8,000
Total Misc Supplies		9,446	15,658	16,825
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	6,090	1,780
434.100	Other Equip under \$5,000	15,771	24,922	20,400
434.300	Furniture Under \$5,000	8,532	900	500
Total Equipment Under \$5,000		24,304	31,912	22,680
EX53-Miscellaneous				
453.000	Miscellaneous	0	200	4,000
Total Miscellaneous		0	200	4,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
Division Total: Community Pools		980,655	1,079,371	1,180,531



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	99,545	120,218	122,697
411.200	Temp Wages & Adjmts	111,630	72,600	74,780
411.300	Overtime Wages	719	2,000	2,100
Total Salaries & Wages		211,895	194,818	199,577
EX12-Benefits				
412.100	Insurance Contrib	25,617	39,960	44,304
412.200	Unemployment Contrib	1,271	1,148	1,198
412.300	Medicare	3,073	2,775	2,894
412.400	Retirement Contrib. - DB Plan	16,147	28,743	42,294
412.600	Workers Compensation	16,543	17,978	18,889
412.700	Sbs Contribution	12,989	11,729	12,235
Total Benefits		75,640	102,333	121,814
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	290	400	400
413.400	Meal Allowance -W/I Boro	0	0	200
Total Expenses Within Borough		290	400	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
Total Expenses Outside Of Boro		0	200	0
EX21-Communications				
421.100	Telephone	1,011	2,100	2,200
421.200	Postage	36	225	225
Total Communications		1,047	2,325	2,425
EX22-Advertising				
422.000	Advertising	0	1,000	2,000
Total Advertising		0	1,000	2,000
EX23-Printing				
423.000	Printing	0	4,474	1,800
Total Printing		0	4,474	1,800
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,059	8,626	9,000
424.200	Water & Sewer	738	2,601	2,500
424.300	Natural Gas	0	0	1,500
424.400	Lp-Propane	565	150	1,000
424.500	Garbage Pickups	2,689	5,123	4,620
Total Utilities-Building Oprtns		11,050	16,500	18,620



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.300	Equipment Rental	16,224	10,582	17,330
Total Rental/Lease		16,224	10,582	17,330
EX26-Professional Charges				
426.300	Due & Fees	1,332	1,656	1,485
426.600	Computer Software	295	539	900
426.900	Other Professional Chgs	75	0	0
Total Professional Charges		1,702	2,195	2,385
EX28-Maintenance Services				
428.100	Building Maint Services	0	435	5,500
428.200	Grounds Maint Services	747	7,500	7,500
428.300	Equipment Maint Services	1,901	2,500	2,500
428.400	Vehicle Maint Services	2,429	4,250	1,750
428.920	Other Maintenance Service	2,507	4,500	4,500
Total Maintenance Services		7,584	19,185	21,750
EX29-Other Contractual				
429.500	Labor Services	2,294	6,955	7,000
429.710	Testing	36	150	120
429.900	Other Contractual	21,460	15,120	17,320
Total Other Contractual		23,790	22,225	24,440
EX30-Office Supplies				
430.100	Office Supplies < \$500	466	1,925	925
430.200	Copier/Fax Supplies	237	300	325
Total Office Supplies		703	2,225	1,250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	278	3,120	575
431.200	Building Maint Supplies	6,304	7,602	6,000
431.300	Equipment Maint Supplies	5,629	18,426	14,350
431.400	Grounds Maint Supplies	19,710	28,033	33,000
431.900	Other Maint. Supplies	990	3,400	3,400
Total Maintenance Supplies		32,911	60,581	57,325
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,443	2,725	2,725
432.200	Gas	900	800	2,700
Total Fuel/Oil-Vehicle Use		2,343	3,525	5,425



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	409	1,300	1,300
433.110	Clothing	789	1,200	1,200
433.120	Tools under \$500	533	1,200	1,200
433.200	Medical Supplies	399	445	425
433.300	Books/Subscriptions	100	375	375
433.900	Other Supplies	7,879	14,020	12,700
Total Misc Supplies		10,109	18,540	17,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,780
434.100	Other Equip under \$5,000	14,054	14,302	14,050
434.300	Furniture Under \$5,000	0	806	0
Total Equipment Under \$5,000		14,054	15,108	15,830
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	9,138	364	10,000
451.200	Vehicles	0	7,821	0
451.300	Furniture over \$5,000	5,173	0	0
Total Equipment Over \$5000		14,311	8,185	10,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	221	0
Total Small Bldg Const/Imprv		0	221	0
Division Total: Parks & Recreation		423,653	484,622	519,771



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	62,128	110,040	114,056
411.200	Temp Wages & Adjmts	0	0	6,000
411.300	Overtime Wages	374	1,500	2,000
Total Salaries & Wages		62,502	111,540	122,056
EX12-Benefits				
412.100	Insurance Contrib	20,160	22,560	26,520
412.200	Unemployment Contrib	375	669	733
412.300	Medicare	906	1,618	1,770
412.400	Retirement Contrib. - DB Plan	7,943	18,277	39,332
412.600	Workers Compensation	1,727	4,422	5,214
412.700	Sbs Contribution	3,831	6,838	7,482
Total Benefits		34,942	54,384	81,051
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	322	1,650	1,710
413.200	Expense Reimb-Within Boro	0	40	0
Total Expenses Within Borough		322	1,690	1,710
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	385	550	550
414.200	Exp Reimb- Outside Boro	2,700	7,050	4,600
414.400	Travel Tickets	1,424	5,720	5,300
Total Expenses Outside Of Boro		4,509	13,320	10,450
EX21-Communications				
421.100	Telephone	25	120	120
421.200	Postage	1,049	660	390
Total Communications		1,073	780	510
EX26-Professional Charges				
426.300	Due & Fees	0	220	0
426.900	Other Professional Chgs	22,100	0	0
Total Professional Charges		22,100	220	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,793	10,735	7,200
429.900	Other Contractual	15,000	34,580	40,000
Total Other Contractual		19,793	45,315	47,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	95	900	950
430.200	Copier/Fax Supplies	0	225	225
Total Office Supplies		95	1,125	1,175



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development				
DIVISION 145-Community Develop-Ad				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	150	150
433.900	Other Supplies	113	0	0
Total Misc Supplies		<u>113</u>	<u>150</u>	<u>150</u>
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	7,800	500	0
Total Equipment Under \$5,000		<u>7,800</u>	<u>500</u>	<u>0</u>
EX53-Miscellaneous				
453.000	Miscellaneous	0	100	0
Total Miscellaneous		<u>0</u>	<u>100</u>	<u>0</u>
Division Total: Community Develop-Admin		<u>153,249</u>	<u>229,124</u>	<u>264,302</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development			DIVISION 146-Community Enrichment	
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,265	10,563	0
411.300	Overtime Wages	0	302	0
Total Salaries & Wages		1,265	10,865	0
EX12-Benefits				
412.200	Unemployment Contrib	8	65	0
412.300	Medicare	18	158	0
412.600	Workers Compensation	220	1,833	0
412.700	Sbs Contribution	78	666	0
Total Benefits		324	2,722	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	447	0
Total Expenses Within Borough		0	447	0
Division Total: Community Enrichment		1,589	14,034	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	40,000
Total Maintenance Services		<u>0</u>	<u>0</u>	<u>40,000</u>
Division Total: Recreation Infrastructure Mair		<u>0</u>	<u>0</u>	<u>40,000</u>
Department Total: Community Development		<u>2,224,852</u>	<u>2,553,130</u>	<u>2,854,700</u>
Fund Total: AREAWIDE		<u>81,609,720</u>	<u>91,404,283</u>	<u>104,469,574</u>

RECONCILIATION OF FUND BALANCE: 200**NON-AREAWIDE**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	2,859,778	3,056,461	3,447,276
TOTAL EXPENDITURES	2,911,041	3,473,567	4,891,458

Audit fund balance 6/30/2006 1,949,122

Estimated revenue 2006-2007 fiscal year 3,056,461

Estimated expenditures 2006-2007 fiscal year (3,473,567)

Adjustment to Fund Balance (417,106)

Estimated total fund balance 6/30/2007 1,532,016

Fiscal Year 2008 operations:

Estimated operating revenues 3,447,276

Estimated expenditures (3,558,458)

Transfers out:

Capital Projects (535,000)

Areawide (208,000)

Debt Service (590,000)

Estimated FY2008 adjustment to fund balance (1,444,182)

Estimated total fund balance 6/30/2008 87,834

Appropriated reservations, transfers and required adjustments to fund balance:

Reserve for insurance losses (25,000)

Reserve for sick/annual leave (50,000)

Estimated adjustment to fund balance (75,000)

Estimated unreserved, undesignated fund balance at 6/30/2008 12,834

FY 2008 REVENUE SUMMARY: FUND 200

NON-AREAWIDE

CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
PROPERTY TAXES	1,828,095	2,009,826	2,302,290
STATE GRANTS & SHARED REVENUES	707,823	750,000	824,653
FEES & OTHER MISC. INCOME	182,338	163,500	174,700
INTEREST EARNINGS	55,857	50,000	50,000
TRANSFER FROM CAPITAL PROJECTS	974	1,000	-
RECOVERIES	77,462	81,135	94,633
MISCELLANEOUS	7,229	1,000	1,000
TOTAL REVENUES	2,859,778	3,056,461	3,447,276

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	1,566,469	1,759,122	2,038,560
311 102	Real Property Taxes - Delinquent	56,692	40,000	50,000
311 200	Personal Property Tax	3,120	3,314	3,870
311 202	Personal Property Tax - Delinquent	0	0	0
311 400	Penalty and Interest	29,394	25,000	20,000
311 500	Vehicle Tax/State Collected	172,420	182,390	189,860
	TOTAL 311	1,828,095	2,009,826	2,302,290
	STATE GRANTS:			
334 400	Sutton Library	7,750	6,250	7,500
334 400	Talkeetna Library	7,750	6,250	7,500
334 400	Big Lake Library	7,750	6,250	7,500
334 400	Willow Library	7,750	6,250	7,500
	TOTAL 334	31,000	25,000	30,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	648,675	725,000	650,000
	TOTAL 336	648,675	725,000	650,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	28,148	-	144,653
	TOTAL 337	28,148	-	144,653
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	1,715	2,500	700
341 935	Library Fees & Fines	28,084	23,000	25,000
341 XXX	Animal Care Fees	101,488	90,000	105,000
341 955	Animal Microchips	27,402	25,000	25,000
341 956	Animal Care Crematory Fees	9,903	10,000	9,000
341 960	Animal Care Fines	9,151	10,000	8,000
341 995	Vehicle Removal Fees	4,595	3,000	2,000
	TOTAL 341	182,338	163,500	174,700

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
	INTEREST EARNINGS:			
361 100	Interest Earnings	55,857	50,000	50,000
	TOTAL 361	55,857	50,000	50,000
	TRANSFER FROM OTHER FUNDS:			
367 400	Transfer from capital projects	974	1,000	0
	TOTAL 367	974	1,000	0
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	43,961	36,676	36,809
368 500	From School District	33501	44,459	57,824
	TOTAL 368	77,462	81,135	94,633
	OTHER REVENUES			
369 100	Miscellaneous	5,229	500	500
369 900	Donations	2,000	500	500
	TOTAL 369	7,229	1,000	1,000
	TOTAL REVENUES	2,859,778	3,056,461	3,447,276

311 000 GENERAL PROPERTY TAXES

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$6,226,225,400 for non-areawide purposes. A mill rate of .37 has been requested 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	5,799,372,400	2,145,760	0	107,200	2,038,560
Sr Cit/Vet	372,770,900	137,920	137,920	0	0
Farm	43,079,800	0	0	0	0
Personal	11,002,300	4,070	0	200	3,870
Total	6,226,225,400	2,287,750	137,920	107,400	2,042,430

311 100	Real Property Taxes-Current	2,038,560
311 101	Real Property Taxes - Sr. Citizens/Dis. Vets	-0-
311 102	Real Property Taxes-Delinquent	50,000
311 200	Personal Property Taxes-Current	3,870
311 202	Personal Property Taxes-Delinquent	0

311 400 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 2008 is estimated at \$20,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$189,860 in vehicle tax revenue for fiscal year 2008.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$7,500 for a total receipt of \$30,000.

336 000 STATE PILOT

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 \$650,000.

337 000 OTHER STATE REVENUE

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 33.89% for Fiscal Year 2008 which is what we budgeted. In the final days of the legislative session, it was approved that the State of Alaska will fund the difference between 22% and 33.89%.

341 000 GENERAL GOVERNMENT

341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$700.

341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is \$25,000.

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at \$105,500.

341 955 ANIMAL CARE MICROCHIPS: Estimated revenue from the sale of animal care microchips is \$25,000.

341.956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$9,000 for fiscal year 2008.

341 960 ANIMAL CARE FINES: \$8,000 is estimated for animal care fines.

341 995 VEHICLE REMOVAL FEES: Estimated revenue from the removal of vehicles is \$2,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$50,000 for fiscal year 2008.

368 400 RECOVERY WAGES, FRINGE, EXPENSES

During FY96 an automated library computer system was installed to connect all the borough and city libraries. Each entity shares in the cost of hiring a systems administrator as well as system maintenance costs. For fiscal year 2008 it is estimated that the city of Palmer will contribute 18.64% of the costs, the city of Wasilla 20.25% and the school district will contribute 61.10%.

This equates to \$94,633 with \$17,645 from the city of Palmer, \$19,164 from the city of Wasilla and \$57,824 from the school district.

369 100 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2008 are projected to equal \$1,000.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
000	Intergovernmental Transfers	361,500	306,000	798,000
000	Capital Projects	171,000	312,000	535,000
110	Administration	-	4,000	4,000
113	Common Contractual	-	5,000	8,000
114	Economic Development	249,669	502,739	753,138
121	Information Technology	93,178	115,045	114,859
129	Recreational Services	50,557	57,431	66,345
501	Library Board	1,108	1,300	1,400
503	Sutton Library	161,989	175,832	201,766
504	Talkeetna Library	173,401	192,845	222,679
505	Trapper Creek Library	97,373	103,293	116,597
507	Willow Library	196,071	212,186	239,183
508	Big Lake Library	215,722	237,259	278,421
415	Vehicle Removal Program	36,656	66,012	60,953
417	Recycling	50,000	-	-
606	Animal Care	1,051,844	1,178,075	1,486,617
614	Animal Care Board	973	4,550	4,500
	FUND 200 TOTAL	2,911,041	3,473,567	4,891,458



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(1,672)	0	0
345.200	A/C Palmer	7,570	8,000	7,500
Total Animal Care Fees		5,898	8,000	7,500
RE61-Interest Earnings				
361.100	Interest On Investments	55,857	50,000	50,000
Total Interest Earnings		55,857	50,000	50,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	974	1,000	0
Total Transfer From Other Funds		974	1,000	0
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	43,961	36,676	36,809
368.500	School District	33,501	44,459	57,824
Total Recovery Wage,Fringe,Exp		77,462	81,135	94,633
RE69-Other Revenue Sources				
369.100	Miscellaneous	5,224	500	500
369.500	Cash Balance/Collections	5	0	0
369.900	Donations	2,000	500	500
Total Other Revenue Sources		7,229	1,000	1,000
Division Total: Non-Departmental		2,859,778	\$3,056,461	\$3,447,276
Department Total: Non-Departmental		2,859,778	\$3,056,461	\$3,447,276



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Revenue</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
	Division Total: Sutton Library	0	\$0	\$0
	Department Total: Community Development	0	\$0	\$0
	Fund Total: NON AREAWIDE	2,859,778	\$3,056,461	\$3,447,276



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	46,000	36,000	36,500
443.260	Computer - Admin & Audit	53,000	43,000	43,500
443.280	Finance - Admin & Audit	60,000	50,000	50,500
443.290	Legal - Admin & Audit	62,500	52,000	52,500
443.300	Maintenance	140,000	125,000	25,000
Total Intra Govern/Recov Expens		361,500	306,000	208,000
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	0	0	590,000
Total Operating Fund Transfers		0	0	590,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	50,000	100,000	0
446.700	Tfr415/425/430/435/440/47	121,000	264,360	535,000
Total Capital Project Transfers		171,000	364,360	535,000
Division Total: Non-Departmental		532,500	670,360	1,333,000
Department Total: Non-Departmental		532,500	670,360	1,333,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		<u>0</u>	<u>1,500</u>	<u>1,500</u>
EX33-Misc Supplies				
433.900	Other Supplies	0	2,500	2,500
Total Misc Supplies		<u>0</u>	<u>2,500</u>	<u>2,500</u>
Division Total: Administration		<u>0</u>	<u>4,000</u>	<u>4,000</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	155,782	197,984	224,951
411.200	Temp Wages & Adjmts	0	1,526	0
Total Salaries & Wages		155,782	199,510	224,951
EX12-Benefits				
412.100	Insurance Contrib	24,570	32,112	46,020
412.200	Unemployment Contrib	934	1,212	1,350
412.300	Medicare	2,270	2,927	3,262
412.400	Retirement Contrib. - DB Plan	26,353	34,980	76,236
412.600	Workers Compensation	2,211	3,299	3,699
412.700	Sbs Contribution	8,663	12,370	13,790
Total Benefits		65,002	86,900	144,357
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	388	1,000	1,500
413.200	Expense Reimb-Within Boro	44	150	500
Total Expenses Within Borough		432	1,150	2,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	460	1,350	1,000
414.200	Exp Reimb- Outside Boro	291	2,000	8,000
414.400	Travel Tickets	738	2,700	8,500
Total Expenses Outside Of Boro		1,489	6,050	17,500
EX21-Communications				
421.100	Telephone	259	700	700
Total Communications		259	700	700
EX22-Advertising				
422.000	Advertising	890	2,352	10,000
Total Advertising		890	2,352	10,000
EX23-Printing				
423.000	Printing	35	16,650	25,000
Total Printing		35	16,650	25,000
EX26-Professional Charges				
426.300	Due & Fees	2,500	500	1,000
426.600	Computer Software	295	800	3,000
426.900	Other Professional Chgs	12,500	82,807	175,630
Total Professional Charges		15,295	84,107	179,630
EX27-Insurance & Bond				
427.500	Liability Insurance	907	1,100	1,000
Total Insurance & Bond		907	1,100	1,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	275	2,765	6,000
429.900	Other Contractual	6,046	50,000	125,000
Total Other Contractual		6,321	52,765	131,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5	1,128	2,000
430.200	Copier/Fax Supplies	0	0	500
Total Office Supplies		5	1,128	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	42	0
Total Maintenance Supplies		0	42	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	570	2,000
433.900	Other Supplies	44	125	0
Total Misc Supplies		44	695	2,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,110	2,862	10,000
434.100	Other Equip under \$5,000	97	1,103	1,500
434.300	Furniture Under \$5,000	0	625	1,000
Total Equipment Under \$5,000		3,207	4,590	12,500
Division Total: Economic Development		249,669	457,739	753,138



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	56,223	62,580	0
411.300	Overtime Wages	1,160	2,000	0
Total Salaries & Wages		57,383	64,580	0
EX12-Benefits				
412.100	Insurance Contrib	12,808	14,100	0
412.200	Unemployment Contrib	344	343	0
412.300	Medicare	832	828	0
412.400	Retirement Contrib. - DB Plan	9,028	12,194	0
412.600	Workers Compensation	811	945	0
412.700	Sbs Contribution	3,518	3,497	0
Total Benefits		27,341	31,907	0
EX21-Communications				
421.100	Telephone	8,036	8,290	0
Total Communications		8,036	8,290	0
EX26-Professional Charges				
426.300	Due & Fees	90	0	0
Total Professional Charges		90	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	328	400	0
Total Insurance & Bond		328	400	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,338	0
429.900	Other Contractual	0	525	0
Total Other Contractual		0	2,863	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	70	0
Total Office Supplies		0	70	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,935	0
Total Equipment Over \$5000		0	6,935	0
Division Total: Information Technology		93,178	115,045	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	312	800	800
Total Expenses Within Borough		312	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total Expenses Outside Of Boro		0	100	100
EX23-Printing				
423.000	Printing	249	500	500
Total Printing		249	500	500
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	132	1,550	1,500
Total Other Contractual		132	1,550	1,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	241	0	0
Total Office Supplies		241	0	0
EX33-Misc Supplies				
433.900	Other Supplies	39	100	100
Total Misc Supplies		39	100	100
Division Total: Animal Care & Reg. Board		973	4,550	4,500
Department Total: Assembly		343,820	581,334	761,638



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Techno				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	57,609
411.300	Overtime Wages	0	0	2,000
Total Salaries & Wages		0	0	59,609
EX12-Benefits				
412.100	Insurance Contrib	0	0	15,600
412.200	Unemployment Contrib	0	0	358
412.300	Medicare	0	0	865
412.400	Retirement Contrib. - DB Plan	0	0	20,202
412.600	Workers Compensation	0	0	981
412.700	Sbs Contribution	0	0	3,654
Total Benefits		0	0	41,660
EX21-Communications				
421.100	Telephone	0	0	4,800
Total Communications		0	0	4,800
EX26-Professional Charges				
426.300	Due & Fees	0	0	300
426.600	Computer Software	0	0	3,225
Total Professional Charges		0	0	3,525
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	400
Total Insurance & Bond		0	0	400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	3,200
Total Other Contractual		0	0	3,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	1,665
Total Office Supplies		0	0	1,665
Division Total: Information Technology		0	0	114,859
Department Total: Information Technology		0	0	114,859



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	5,000	8,000
Total Insurance & Bond		<u>0</u>	<u>5,000</u>	<u>8,000</u>
Division Total: Common Contractual		<u>0</u>	<u>5,000</u>	<u>8,000</u>
Department Total: Finance		<u>0</u>	<u>5,000</u>	<u>8,000</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	73	0	0
411.200	Temp Wages & Adjmts	12,228	19,000	15,000
411.300	Overtime Wages	70	200	200
Total Salaries & Wages		12,371	19,200	15,200
EX12-Benefits				
412.100	Insurance Contrib	16	0	0
412.200	Unemployment Contrib	74	116	92
412.300	Medicare	179	279	221
412.400	Retirement Contrib. - DB Plan	2,578	33	68
412.600	Workers Compensation	2,500	4,537	3,290
412.700	Sbs Contribution	758	1,177	932
Total Benefits		6,106	6,142	4,603
EX21-Communications				
421.100	Telephone	722	850	850
421.200	Postage	0	850	1,000
Total Communications		722	1,700	1,850
EX22-Advertising				
422.000	Advertising	1,829	2,000	2,000
Total Advertising		1,829	2,000	2,000
EX23-Printing				
423.000	Printing	341	500	500
Total Printing		341	500	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	200	0
424.500	Garbage Pickups	1,849	5,000	5,000
424.600	Heating Fuel-Oil	0	200	0
Total Utilities-Building Oprtns		1,849	5,400	5,000
EX27-Insurance & Bond				
427.500	Liability Insurance	98	120	100
Total Insurance & Bond		98	120	100
EX29-Other Contractual				
429.900	Other Contractual	12,055	28,050	28,000
Total Other Contractual		12,055	28,050	28,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	200	200
Total Office Supplies		0	200	200



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,165	1,900	1,400
Total Fuel/Oil-Vehicle Use		1,165	1,900	1,400
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	200
433.110	Clothing	121	0	0
Total Misc Supplies		121	0	200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	600
434.300	Furniture Under \$5,000	0	0	500
Total Equipment Under \$5,000		0	0	1,100
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	0	800	800
Total Intra Govern/Recov Expens		0	800	800
Division Total: Vehicle Removal Program		36,656	66,012	60,953



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
Division Total: Hazardous Waste Removal		0	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX29-Other Contractual				
429.900	Other Contractual	50,000	0	0
Total Other Contractual		<u>50,000</u>	<u>0</u>	<u>0</u>
Division Total: Recycling		<u>50,000</u>	<u>0</u>	<u>0</u>
Department Total: Public Works		<u>86,656</u>	<u>66,012</u>	<u>60,953</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	498,709	563,523	553,053
411.200	Temp Wages & Adjmts	62,767	45,618	53,600
411.300	Overtime Wages	20,426	19,087	32,000
Total Salaries & Wages		581,902	628,228	638,653
EX12-Benefits				
412.100	Insurance Contrib	129,096	153,717	161,850
412.200	Unemployment Contrib	3,491	3,886	3,832
412.300	Medicare	8,438	9,390	9,261
412.400	Retirement Contrib. - DB Plan	55,879	118,328	198,275
412.410	PERS Tier IV - DC Plan	0	900	0
412.411	PERS Tier IV - Health Plan	0	291	0
412.412	PERS Tier IV - HRA	0	758	0
412.413	PERS Tier IV - OD&D	0	52	0
412.600	Workers Compensation	27,119	30,923	38,531
412.700	Sbs Contribution	35,641	39,679	39,150
Total Benefits		259,664	357,924	450,899
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	118	150	158
413.900	Other Exp - Within Boro	0	69	400
Total Expenses Within Borough		118	219	558
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	9,882	5,920	6,300
414.400	Travel Tickets	6,579	6,521	10,700
Total Expenses Outside Of Boro		16,461	12,441	17,000
EX21-Communications				
421.100	Telephone	15,327	17,722	21,000
421.200	Postage	69	0	5,771
421.300	Communication Network	2,952	3,100	6,400
Total Communications		18,348	20,822	33,171
EX22-Advertising				
422.000	Advertising	1,448	188	4,575
Total Advertising		1,448	188	4,575
EX23-Printing				
423.000	Printing	2,139	412	3,693
Total Printing		2,139	412	3,693



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX24-Utilities-Building Oprtns				
424.100	Electricity	12,378	15,912	18,000
424.300	Natural Gas	18,782	38,914	30,000
424.400	Lp-Propane	52	38	315
424.500	Garbage Pickups	1,214	1,591	1,500
424.600	Heating Fuel-Oil	0	0	100
Total Utilities-Building Oprtns		32,426	56,455	49,915
EX25-Rental/Lease				
425.200	Building Rental	0	150	200
425.300	Equipment Rental	952	(6)	1,575
Total Rental/Lease		952	144	1,775
EX26-Professional Charges				
426.300	Due & Fees	830	1,554	1,598
426.600	Computer Software	11,484	9,600	15,839
426.900	Other Professional Chgs	1,718	252	36,800
Total Professional Charges		14,032	11,406	54,237
EX27-Insurance & Bond				
427.100	Property Insurance	2,123	1,972	2,200
427.200	Vehicle Insurance	1,108	1,131	2,000
427.500	Liability Insurance	1,835	3,151	4,500
Total Insurance & Bond		5,067	6,254	8,700
EX28-Maintenance Services				
428.100	Building Maint Services	1,168	3,583	4,000
428.200	Grounds Maint Services	0	135	2,536
428.300	Equipment Maint Services	2,610	3,885	7,000
428.400	Vehicle Maint Services	5,903	177	8,400
428.500	Commun Equip Maint Servic	556	0	1,260
428.920	Other Maintenance Service	0	0	250
Total Maintenance Services		10,236	7,780	23,446
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,975	6,115	7,100
429.210	Training/Instructor Fees	0	0	5,250
429.710	Testing	130	0	300
429.900	Other Contractual	5,443	4,638	5,000
Total Other Contractual		15,548	10,753	17,650



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 160-Emergency Services DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,015	3,826	6,300
430.200	Copier/Fax Supplies	157	0	500
Total Office Supplies		4,172	3,826	6,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	161	616	2,200
431.200	Building Maint Supplies	6,033	6,565	17,000
431.300	Equipment Maint Supplies	2,198	2,045	3,150
431.400	Grounds Maint Supplies	375	172	1,500
431.900	Other Maint. Supplies	0	104	263
Total Maintenance Supplies		8,767	9,502	24,113
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	263
432.200	Gas	15,746	14,994	25,000
Total Fuel/Oil-Vehicle Use		15,746	14,994	25,263
EX33-Misc Supplies				
433.100	Personnel Supplies	2,791	4,789	5,000
433.110	Clothing	2,914	5,171	5,000
433.120	Tools under \$500	60	424	1,000
433.200	Medical Supplies	19,884	5,772	52,238
433.300	Books/Subscriptions	25	941	331
433.500	Training Supplies	0	0	2,000
433.900	Other Supplies	19,630	53,028	30,000
Total Misc Supplies		45,303	70,125	95,569
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,538	14,900	7,600
434.100	Other Equip under \$5,000	12,597	26,702	15,000
434.300	Furniture Under \$5,000	0	0	3,000
Total Equipment Under \$5,000		16,136	41,602	25,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	5,000
451.200	Vehicles	3,381	0	0
Total Equipment Over \$5000		3,381	0	5,000
Division Total: Animal Care & Regulation		1,051,844	1,253,075	1,486,617
Department Total: Emergency Services		1,051,844	1,253,075	1,486,617



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Servi				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	300
413.900	Other Exp - Within Boro	45	0	0
Total Expenses Within Borough		45	300	300
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	753	1,500	1,500
414.400	Travel Tickets	566	1,250	1,250
Total Expenses Outside Of Boro		1,319	2,750	2,750
EX21-Communications				
421.100	Telephone	359	425	425
421.200	Postage	27	1,000	1,000
Total Communications		386	1,425	1,425
EX22-Advertising				
422.000	Advertising	735	28	125
Total Advertising		735	28	125
EX23-Printing				
423.000	Printing	1,914	897	1,000
Total Printing		1,914	897	1,000
EX26-Professional Charges				
426.300	Due & Fees	0	100	670
426.600	Computer Software	44,531	44,531	53,425
Total Professional Charges		44,531	44,631	54,095
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	590	0	2,700
429.210	Training/Instructor Fees	300	0	250
429.900	Other Contractual	0	100	3,700
Total Other Contractual		890	100	6,650
EX33-Misc Supplies				
433.900	Other Supplies	738	900	0
Total Misc Supplies		738	900	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	5,900	0
Total Equipment Under \$5,000		0	5,900	0
EX53-Miscellaneous				
453.000	Miscellaneous	0	500	0
Total Miscellaneous		0	500	0
Division Total: Recreational Services		50,557	57,431	66,345



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,108	1,300	1,200
Total Expenses Within Borough		<u>1,108</u>	<u>1,300</u>	<u>1,200</u>
EX21-Communications				
421.200	Postage	0	0	200
Total Communications		<u>0</u>	<u>0</u>	<u>200</u>
Division Total: Library Board		<u>1,108</u>	<u>1,300</u>	<u>1,400</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	80,412	82,198	82,483
411.200	Temp Wages & Adjmts	3,793	6,000	6,000
Total Salaries & Wages		84,205	88,198	88,483
EX12-Benefits				
412.100	Insurance Contrib	22,089	28,226	23,400
412.200	Unemployment Contrib	505	505	531
412.300	Medicare	314	1,220	1,283
412.400	Retirement Contrib. - DB Plan	9,554	12,799	27,954
412.600	Workers Compensation	1,202	1,393	1,456
412.700	Sbs Contribution	5,162	5,157	5,424
Total Benefits		38,826	49,300	60,048
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	150
Total Expenses Within Borough		0	150	150
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	277	500	500
414.400	Travel Tickets	0	123	500
Total Expenses Outside Of Boro		277	623	1,000
EX21-Communications				
421.100	Telephone	4,655	3,975	6,590
421.200	Postage	558	709	670
Total Communications		5,213	4,684	7,260
EX22-Advertising				
422.000	Advertising	0	125	125
Total Advertising		0	125	125
EX23-Printing				
423.000	Printing	46	200	200
Total Printing		46	200	200
EX24-Utilities-Building Optns				
424.100	Electricity	2,649	3,829	3,500
424.500	Garbage Pickups	298	310	310
424.600	Heating Fuel-Oil	3,251	2,100	2,900
Total Utilities-Building Optns		6,198	6,239	6,710
EX25-Rental/Lease				
425.300	Equipment Rental	1,264	1,400	1,400
Total Rental/Lease		1,264	1,400	1,400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX26-Professional Charges				
426.300	Due & Fees	194	(652)	150
426.600	Computer Software	1,247	1,379	1,550
Total Professional Charges		1,441	727	1,700
EX27-Insurance & Bond				
427.100	Property Insurance	706	850	700
427.500	Liability Insurance	475	570	500
Total Insurance & Bond		1,181	1,420	1,200
EX28-Maintenance Services				
428.100	Building Maint Services	1,188	1,500	1,500
428.200	Grounds Maint Services	694	1,128	1,500
428.300	Equipment Maint Services	72	550	250
Total Maintenance Services		1,954	3,178	3,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	300	150	150
429.710	Testing	130	350	350
429.900	Other Contractual	1,728	1,669	2,170
Total Other Contractual		2,158	2,169	2,670
EX30-Office Supplies				
430.100	Office Supplies < \$500	358	750	600
430.200	Copier/Fax Supplies	0	180	170
Total Office Supplies		358	930	770
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	162	300	2,900
431.300	Equipment Maint Supplies	0	150	150
431.400	Grounds Maint Supplies	100	350	350
431.900	Other Maint. Supplies	531	275	800
Total Maintenance Supplies		793	1,075	4,200
EX33-Misc Supplies				
433.100	Personnel Supplies	3	0	0
433.300	Books/Subscriptions	17,180	15,915	20,000
433.900	Other Supplies	398	1,200	700
Total Misc Supplies		17,581	17,115	20,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,037	1,900
434.100	Other Equip under \$5,000	494	563	0
Total Equipment Under \$5,000		494	3,600	1,900
Division Total: Sutton Library		161,989	181,133	201,766



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	77,110	78,378	81,232
411.200	Temp Wages & Adjmts	6,678	10,000	12,900
Total Salaries & Wages		83,788	88,378	94,132
EX12-Benefits				
412.100	Insurance Contrib	20,538	19,929	25,428
412.200	Unemployment Contrib	503	519	565
412.300	Medicare	1,215	1,254	1,365
412.400	Retirement Contrib. - DB Plan	8,188	12,531	27,530
412.600	Workers Compensation	1,166	1,433	1,548
412.700	Sbs Contribution	5,136	5,301	5,771
Total Benefits		36,745	40,967	62,207
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,044	1,300	1,350
Total Expenses Within Borough		1,044	1,300	1,350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	19	100
414.200	Exp Reimb- Outside Boro	625	304	500
414.400	Travel Tickets	356	0	300
Total Expenses Outside Of Boro		981	323	900
EX21-Communications				
421.100	Telephone	4,515	3,974	6,840
421.200	Postage	1,024	1,300	1,350
Total Communications		5,540	5,274	8,190
EX22-Advertising				
422.000	Advertising	0	225	100
Total Advertising		0	225	100
EX23-Printing				
423.000	Printing	46	250	250
Total Printing		46	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,817	3,500	4,000
424.200	Water & Sewer	457	539	550
424.500	Garbage Pickups	720	850	850
424.600	Heating Fuel-Oil	2,616	2,500	3,300
Total Utilities-Building Oprtns		6,610	7,389	8,700



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX25-Rental/Lease				
425.200	Building Rental	0	100	0
425.300	Equipment Rental	1,264	1,500	1,600
Total Rental/Lease		1,264	1,600	1,600
EX26-Professional Charges				
426.300	Due & Fees	75	240	500
426.600	Computer Software	1,198	960	1,500
Total Professional Charges		1,273	1,200	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	6,641	8,000	7,000
427.500	Liability Insurance	461	550	500
Total Insurance & Bond		7,102	8,550	7,500
EX28-Maintenance Services				
428.100	Building Maint Services	1,916	2,400	2,400
428.200	Grounds Maint Services	1,215	1,072	1,900
428.300	Equipment Maint Services	532	500	500
Total Maintenance Services		3,663	3,972	4,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	540	150	150
429.900	Other Contractual	1,718	2,300	2,300
Total Other Contractual		2,258	2,450	2,450
EX30-Office Supplies				
430.100	Office Supplies < \$500	287	600	600
430.200	Copier/Fax Supplies	0	150	150
Total Office Supplies		287	750	750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	393	563	600
431.300	Equipment Maint Supplies	0	100	100
431.400	Grounds Maint Supplies	0	600	400
431.900	Other Maint. Supplies	856	1,350	1,400
Total Maintenance Supplies		1,249	2,613	2,500
EX33-Misc Supplies				
433.110	Clothing	44	0	200
433.120	Tools under \$500	0	100	100
433.300	Books/Subscriptions	17,823	18,625	23,000
433.900	Other Supplies	900	950	950
Total Misc Supplies		18,767	19,675	24,250



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Expense

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<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,804	0	0
434.100	Other Equip under \$5,000	178	1,000	1,000
434.300	Furniture Under \$5,000	803	1,000	0
Total Equipment Under \$5,000		2,785	2,000	1,000
Division Total: Talkeetna Library		173,401	186,916	222,679



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	33,809	35,993	37,779
411.200	Temp Wages & Adjmts	3,976	5,000	5,650
Total Salaries & Wages		37,785	40,993	43,429
EX12-Benefits				
412.100	Insurance Contrib	9,450	1,476	11,700
412.200	Unemployment Contrib	227	242	261
412.300	Medicare	548	584	630
412.400	Retirement Contrib. - DB Plan	13,101	5,777	12,804
412.600	Workers Compensation	527	667	715
412.700	Sbs Contribution	2,316	2,468	2,663
Total Benefits		26,169	11,214	28,773
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,054	1,190	1,290
Total Expenses Within Borough		1,054	1,190	1,290
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	76	0	700
414.400	Travel Tickets	0	0	900
Total Expenses Outside Of Boro		76	0	1,600
EX21-Communications				
421.100	Telephone	5,097	4,480	7,040
421.200	Postage	251	700	700
Total Communications		5,348	5,180	7,740
EX22-Advertising				
422.000	Advertising	75	225	100
Total Advertising		75	225	100
EX23-Printing				
423.000	Printing	0	200	200
Total Printing		0	200	200
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	100	100
Total Utilities-Building Oprtns		0	100	100
EX25-Rental/Lease				
425.200	Building Rental	8,400	8,800	9,000
425.300	Equipment Rental	1,160	1,500	1,600
Total Rental/Lease		9,560	10,300	10,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Due & Fees	150	150	150
426.600	Computer Software	1,098	934	1,000
Total Professional Charges		1,248	1,084	1,150
EX27-Insurance & Bond				
427.100	Property Insurance	331	400	350
427.500	Liability Insurance	217	270	250
Total Insurance & Bond		548	670	600
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	150
428.200	Grounds Maint Services	0	0	2,100
428.300	Equipment Maint Services	128	300	350
Total Maintenance Services		128	300	2,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	150	150	175
429.900	Other Contractual	0	783	1,040
Total Other Contractual		150	933	1,215
EX30-Office Supplies				
430.100	Office Supplies < \$500	567	750	800
430.200	Copier/Fax Supplies	21	150	200
Total Office Supplies		588	900	1,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	81	250	250
431.400	Grounds Maint Supplies	17	50	50
431.900	Other Maint. Supplies	270	450	450
Total Maintenance Supplies		369	750	750
EX33-Misc Supplies				
433.300	Books/Subscriptions	11,444	14,650	14,900
433.900	Other Supplies	690	991	550
Total Misc Supplies		12,134	15,641	15,450
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,571	1,773	0
434.100	Other Equip under \$5,000	254	600	0
434.300	Furniture Under \$5,000	318	1,150	0
Total Equipment Under \$5,000		2,143	3,523	0
Division Total: Trapper Ck Library		97,373	93,203	116,597



Matanuska-Susitna Borough Financial Management Budget Listing Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	87,164	90,231	95,251
411.200	Temp Wages & Adjmts	9,795	10,000	10,300
Total Salaries & Wages		96,959	100,231	105,551
EX12-Benefits				
412.100	Insurance Contrib	25,617	26,508	29,328
412.200	Unemployment Contrib	582	602	634
412.300	Medicare	1,406	1,454	1,531
412.400	Retirement Contrib. - DB Plan	7,046	18,150	19,817
412.600	Workers Compensation	1,382	1,660	1,736
412.700	Sbs Contribution	5,944	6,145	6,471
Total Benefits		41,976	54,519	59,517
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	300
Total Expenses Within Borough		0	0	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	40	0	0
414.200	Exp Reimb- Outside Boro	363	0	700
414.400	Travel Tickets	0	0	900
Total Expenses Outside Of Boro		403	0	1,600
EX21-Communications				
421.100	Telephone	5,390	4,252	6,590
421.200	Postage	901	778	1,300
Total Communications		6,291	5,030	7,890
EX22-Advertising				
422.000	Advertising	0	125	100
Total Advertising		0	125	100
EX23-Printing				
423.000	Printing	0	0	525
Total Printing		0	0	525
EX24-Utilities-Building Oprtns				
424.100	Electricity	696	2,811	2,150
424.500	Garbage Pickups	618	700	750
424.600	Heating Fuel-Oil	8,322	11,894	9,100
Total Utilities-Building Oprtns		9,636	15,405	12,000
EX25-Rental/Lease				
425.300	Equipment Rental	1,444	1,572	1,500
Total Rental/Lease		1,444	1,572	1,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX26-Professional Charges				
426.300	Due & Fees	180	194	150
426.600	Computer Software	1,321	10	1,500
Total Professional Charges		1,501	204	1,650
EX27-Insurance & Bond				
427.500	Liability Insurance	561	675	600
Total Insurance & Bond		561	675	600
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	350
428.200	Grounds Maint Services	1,085	2,430	3,500
428.300	Equipment Maint Services	72	478	550
Total Maintenance Services		1,157	2,908	4,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	395	0	350
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	108	350	350
429.900	Other Contractual	1,606	1,606	2,100
Total Other Contractual		14,109	13,956	14,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	502	659	500
430.200	Copier/Fax Supplies	0	0	150
Total Office Supplies		502	659	650
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	16	0	100
431.300	Equipment Maint Supplies	0	100	100
431.400	Grounds Maint Supplies	698	750	750
431.900	Other Maint. Supplies	815	850	900
Total Maintenance Supplies		1,528	1,700	1,850
EX33-Misc Supplies				
433.110	Clothing	0	0	200
433.300	Books/Subscriptions	19,305	23,523	23,250
433.900	Other Supplies	700	850	900
Total Misc Supplies		20,004	24,373	24,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,521	1,900
434.100	Other Equip under \$5,000	0	26	0
Total Equipment Under \$5,000		0	1,547	1,900
Division Total: Willow Library		196,071	222,904	239,183



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Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	90,948	94,218	99,741
411.200	Temp Wages & Adjmts	16,694	19,170	24,000
Total Salaries & Wages		107,641	113,388	123,741
EX12-Benefits				
412.100	Insurance Contrib	25,617	26,508	29,328
412.200	Unemployment Contrib	646	713	743
412.300	Medicare	1,561	1,722	1,795
412.400	Retirement Contrib. - DB Plan	12,394	20,769	33,803
412.600	Workers Compensation	1,911	1,966	2,035
412.700	Sbs Contribution	6,598	7,278	7,586
Total Benefits		48,728	58,956	75,290
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	396	340	450
Total Expenses Within Borough		396	340	450
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	58	64	100
414.200	Exp Reimb- Outside Boro	776	0	500
414.400	Travel Tickets	356	0	300
Total Expenses Outside Of Boro		1,190	64	900
EX21-Communications				
421.100	Telephone	5,536	5,310	7,240
421.200	Postage	1,113	1,000	1,050
Total Communications		6,650	6,310	8,290
EX22-Advertising				
422.000	Advertising	0	0	125
Total Advertising		0	0	125
EX23-Printing				
423.000	Printing	137	450	450
Total Printing		137	450	450
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,984	8,146	8,600
424.300	Natural Gas	7,909	10,665	11,700
424.500	Garbage Pickups	424	525	550
Total Utilities-Building Oprtns		15,316	19,336	20,850
EX25-Rental/Lease				
425.300	Equipment Rental	839	1,700	1,900
Total Rental/Lease		839	1,700	1,900



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX26-Professional Charges				
426.300	Due & Fees	180	100	400
426.600	Computer Software	1,445	230	1,450
Total Professional Charges		1,625	330	1,850
EX27-Insurance & Bond				
427.100	Property Insurance	2,342	2,850	2,400
427.500	Liability Insurance	635	214	650
Total Insurance & Bond		2,977	3,064	3,050
EX28-Maintenance Services				
428.100	Building Maint Services	1,638	1,998	2,000
428.200	Grounds Maint Services	68	0	6,400
428.300	Equipment Maint Services	431	20	550
Total Maintenance Services		2,137	2,018	8,950
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	465	0	150
429.710	Testing	130	200	200
429.900	Other Contractual	2,040	2,420	2,600
Total Other Contractual		2,635	2,620	2,950
EX30-Office Supplies				
430.100	Office Supplies < \$500	860	590	900
430.200	Copier/Fax Supplies	0	175	225
Total Office Supplies		860	765	1,125
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	861	1,100	1,300
431.300	Equipment Maint Supplies	148	250	250
431.400	Grounds Maint Supplies	271	300	500
431.900	Other Maint. Supplies	1,337	1,100	950
Total Maintenance Supplies		2,617	2,750	3,000
EX33-Misc Supplies				
433.200	Medical Supplies	10	0	0
433.300	Books/Subscriptions	19,260	23,092	22,650
433.900	Other Supplies	1,036	662	950
Total Misc Supplies		20,305	23,754	23,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,532	0	1,900
434.100	Other Equip under \$5,000	138	1,200	0
434.300	Furniture Under \$5,000	0	214	0
Total Equipment Under \$5,000		1,670	1,414	1,900



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
	Division Total: Big Lake Library	<u>215,722</u>	<u>237,259</u>	<u>278,421</u>
	Department Total: Community Development	<u>896,221</u>	<u>980,146</u>	<u>1,126,391</u>
	Fund Total: NON AREAWIDE	<u>2,911,041</u>	<u>3,555,927</u>	<u>4,891,458</u>

RECONCILIATION OF FUND BALANCE: 202

ENHANCED 911

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	736,229	622,300	750,993
TOTAL EXPENDITURES	418,911	605,823	745,000

Fund Balance as of June 30, 2006 909,490

 Estimated revenues for fiscal year 2007 622,300

 Estimated expenditures for fiscal year 2007 (605,823)
 Reserve for equipment (575,000)

 Estimated adjustment to fund balance (558,523)

Estimated fund balance June 30, 2007 350,967

 Estimated revenues for fiscal year 2008 750,993

 Estimated expenditures for fiscal year 2008 (651,875)

 Pass through to Cities (20,680)

 Capital Projects (72,445)

 Reserve for equipment (300,000)

 Estimated adjustment to fund balance (294,007)

Estimated fund balance June 30, 2008 56,960



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	4,400	0	5,993
Total Other State Revenue		4,400	0	5,993
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	699,692	608,000	730,000
Total Public Safety		699,692	608,000	730,000
RE61-Interest Earnings				
361.100	Interest On Investments	29,616	14,300	15,000
Total Interest Earnings		29,616	14,300	15,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	2,520	0	0
Total Other Revenue Sources		2,520	0	0
Division Total: Non-Departmental		736,229	\$622,300	\$750,993
Department Total: Non-Departmental		736,229	\$622,300	\$750,993
Fund Total: ENHANCED 911		736,229	\$622,300	\$750,993



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	0	32,264	10,340
449.200	Transfers-City Of Wasilla	0	32,264	10,340
Total Transfers/Pass Throughs		0	64,528	20,680
Division Total: Non-Departmental		0	64,528	20,680
Department Total: Non-Departmental		0	64,528	20,680



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	40,877	43,770	0
411.300	Overtime Wages	0	3,500	0
Total Salaries & Wages		40,877	47,270	0
EX12-Benefits				
412.100	Insurance Contrib	12,808	14,100	0
412.200	Unemployment Contrib	245	284	0
412.300	Medicare	593	686	0
412.400	Retirement Contrib. - DB Plan	8,969	8,003	0
412.600	Workers Compensation	583	783	0
412.700	Sbs Contribution	2,506	2,898	0
Total Benefits		25,703	26,754	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	867	0
414.400	Travel Tickets	0	692	0
Total Expenses Outside Of Boro		0	1,559	0
EX21-Communications				
421.100	Telephone	57,482	20,952	0
421.200	Postage	914	748	0
Total Communications		58,396	21,700	0
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX23-Printing				
423.000	Printing	0	500	0
Total Printing		0	500	0
EX26-Professional Charges				
426.300	Due & Fees	0	802	0
426.600	Computer Software	18,957	2,718	0
Total Professional Charges		18,957	3,520	0
EX27-Insurance & Bond				
427.500	Liability Insurance	156	1,413	0
Total Insurance & Bond		156	1,413	0
EX28-Maintenance Services				
428.500	Commun Equip Maint Servic	0	14,647	0
Total Maintenance Services		0	14,647	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 100-Assembly DIVISION 121-Information Technology				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	190	495	0
429.210	Training/Instructor Fees	0	6,459	0
429.900	Other Contractual	104,262	393,216	0
Total Other Contractual		104,452	400,170	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	120	428	0
Total Office Supplies		120	428	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	42	0
Total Maintenance Supplies		0	42	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	220	0
433.900	Other Supplies	0	196	0
Total Misc Supplies		0	416	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	750	0
434.100	Other Equip under \$5,000	0	150	0
Total Equipment Under \$5,000		0	900	0
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	170,249	0	0
Total Capital Project Transfers		170,249	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	16,476	0
Total Equipment Over \$5000		0	16,476	0
Division Total: Information Technology		418,911	536,295	0
Department Total: Assembly		418,911	536,295	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	46,904
411.300	Overtime Wages	0	0	3,500
Total Salaries & Wages		0	0	50,404
EX12-Benefits				
412.100	Insurance Contrib	0	0	15,600
412.200	Unemployment Contrib	0	0	303
412.300	Medicare	0	0	731
412.400	Retirement Contrib. - DB Plan	0	0	17,082
412.600	Workers Compensation	0	0	829
412.700	Sbs Contribution	0	0	3,090
Total Benefits		0	0	37,635
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	140
414.400	Travel Tickets	0	0	950
Total Expenses Outside Of Boro		0	0	1,090
EX21-Communications				
421.100	Telephone	0	0	149,893
421.200	Postage	0	0	800
Total Communications		0	0	150,693
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX23-Printing				
423.000	Printing	0	0	150
Total Printing		0	0	150
EX26-Professional Charges				
426.100	Auditing & Accounting	0	0	5,000
426.300	Due & Fees	0	0	828
426.600	Computer Software	0	0	2,500
Total Professional Charges		0	0	8,328
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	400
Total Insurance & Bond		0	0	400
EX28-Maintenance Services				
428.500	Commun Equip Maint Servic	0	0	26,632
Total Maintenance Services		0	0	26,632



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	500
429.210	Training/Instructor Fees	0	0	7,500
429.900	Other Contractual	0	0	366,523
Total Other Contractual		0	0	374,523
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	300
Total Office Supplies		0	0	300
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	1,000
Total Maintenance Supplies		0	0	1,000
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	220
Total Misc Supplies		0	0	220
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	0	0	72,445
Total Capital Project Transfers		0	0	72,445
Division Total: Information Technology		0	0	724,320
Department Total: Information Technology		0	0	724,320
Fund Total: ENHANCED 911		418,911	600,823	745,000

RECONCILIATION OF FUND BALANCE: 203

LAND MANAGEMENT

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	2,637,822	2,470,488	1,582,381
TOTAL EXPENDITURES	3,138,194	1,938,198	2,102,415

Audit balance as of 6/30/2006 6,771,420

Land Management Permanent Fund (3,696,619)
 Interfund note receivable (1,065,579)
 Interest Earnings on Permanent Fund (423,481)
 Reserve for leave and benefits (10,000)

Unreserved, undesignated audited fund balance at 6/30/2006 1,575,741

Estimated revenues 2006-2007 fiscal year 2,470,488

Estimated expenditures 2006-2007 fiscal year (1,938,198)

Estimated contribution to Permanent Fund (308,250)

Estimated Adjustment to Fund Balance 224,040

Estimated fund balance 6/30/2007 1,799,781

Estimated revenues 2007-2008 fiscal year 1,582,381

Estimated expenditures 2007-2008 fiscal year (1,764,915)

Capital and transfers (337,500)

Estimated contribution to Permanent Fund (238,625)

Estimated interest earnings on Permanent Fund (185,000)

Estimated FY2008 adjustment to fund balance (943,659)

Reserve for leave and benefits (10,000)

Estimated fund balance 6/30/2008 846,122

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2006 were \$4,762,198. The estimated contributions at June 30, 2007 and 2008 respectively is \$308,250 and \$238,625. The estimated Land Management Permanent fund balance at June 30, 2008 is \$5,309,073.)

FY 2008 REVENUE SUMMARY: FUND 203**LAND MANAGEMENT**

CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	30,313	0	66,481
FEES	120,760	120,700	98,900
INTEREST EARNINGS	363,333	373,000	475,000
PROPERTY SALES AND USES	1,332,266	1,220,000	940,000
MISCELLANEOUS	791,150	756,788	2,000
TOTAL REVENUES	2,637,822	2,470,488	1,582,381

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	30,313	0	66,481
	Total 337	30,313	0	66,481
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	9,426	9,000	11,000
341 xxx	Miscellaneous	108,334	107,700	84,400
	Total 341	117,760	116,700	95,400
	PARK FEES:			
343 360	Deshka Park Fees	3,000	4,000	3,500
	Total 343	3,000	4,000	3,500
	INTEREST EARNINGS:			
361 100	Interest on Investments	224,166	120,000	230,000
361 200	Interest on Loans	6,818	120,000	110,000
361 400	Interest on Borough Land Sales	106,058	108,000	109,000
361 450	Interest on Ag Sales	26,291	25,000	26,000
	Total 361	363,333	373,000	475,000
	PROPERTY SALES AND USES:			
366 400	Land Sales	1,088,048	900,000	750,000
366 450	Ag Sales	174,936	190,000	120,000
366 500	Land Leases	39,533	30,000	40,000
366 600	Land Use Charges	29,750	100,000	30,000
366 900	Land Lottery Proceeds	0	0	0
	Total 366	1,332,266	1,220,000	940,000
	MISCELLANEOUS:			
367 260	Port Enterprise Fund	754,203	753,788	0
369 xxx	Other Revenue Sources	36,947	3,000	2,000
	Total 3xxx	791,150	756,788	2,000
	TOTAL REVENUES	2,637,822	2,470,488	1,582,381

337 000 OTHER STATE REVENUE

337 800 STATE PERS RELIEF: The ARM Board approved a PERS rate of 33.89% for Fiscal Year 2008 which is what we budgeted. In the final days of the legislative session, it was approved that the State of Alaska will fund the difference between 22% and 33.89%.

341 xxx GENERAL GOVERNMENT

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 2008 is \$95,400.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2008 it is estimated that \$3,500 will be collected in fees from the Deshka River Park.

361 000 INTEREST EARNINGS

361 100 INTEREST ON INVESTMENTS: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at \$230,000 for the fiscal year 2008.

361 200 INTEREST ON LOANS: Estimated interest on a loan from the Permanent Fund for fiscal year 2008 is \$110,000.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$109,000 in fiscal year 2008.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$26,000.

366 000 PROPERTY SALES AND USES

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$750,000 during fiscal year 2008.

366 450 AG SALES: The agriculture sales program is expected to generate \$120,000 in income for fiscal year 2008.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$40,000 for fiscal year 2008.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$30,000.

369 000 OTHER REVENUE SOURCES

369 800 FINES: Various fines will be collected throughout the year totaling approximately \$2,000.

EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT

Division	Division Name	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
000	Non Departmental	1,755,528	365,500	337,500
135	Economic Development	150,000	150,000	0
141	Land Management	1,061,176	1,216,751	1,488,402
144	Asset Management	0	0	0
145	Community Development Admin	171,490	205,947	276,513
	FUND 203 TOTAL	3,138,194	1,938,198	2,102,415



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	30,313	0	66,481
Total Other State Revenue		30,313	0	66,481
RE41-General Government				
341.200	Recording Fees	1,157	1,500	1,500
341.450	Land Sales Brochures	3,400	4,000	1,500
341.800	Land Mgmt Fees	9,426	9,000	11,000
341.820	Bond Forfeiture	2,500	0	0
341.900	Miscellaneous Fees	354	1,200	400
341.905	Sale of Maps	1,444	1,000	1,000
341.945	Foreclosure Sale Fees	99,479	100,000	80,000
Total General Government		117,760	116,700	95,400
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	3,000	4,000	3,500
Total Parks & Recreation Fees		3,000	4,000	3,500
RE61-Interest Earnings				
361.100	Interest On Investments	224,166	120,000	230,000
361.200	Interest On Loans	6,818	120,000	110,000
361.400	Interest On Boro Lands	106,058	108,000	109,000
361.450	Interest On Ag Sales	26,291	25,000	26,000
Total Interest Earnings		363,333	373,000	475,000
RE66-Property Sales & Uses				
366.400	Land Sales	1,088,048	900,000	750,000
366.450	Ag Sales - Principal	174,936	190,000	120,000
366.500	Land Leases	39,533	30,000	40,000
366.600	Land Use Charges	29,750	100,000	30,000
Total Property Sales & Uses		1,332,266	1,220,000	940,000
RE67-Transfer From Other Funds				
367.260	Port Enterprise Fund	754,203	753,788	0
Total Transfer From Other Funds		754,203	753,788	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	34,497	0	0
369.800	Fines	2,450	3,000	2,000
Total Other Revenue Sources		36,947	3,000	2,000
Division Total: Non-Departmental		2,637,822	\$2,470,488	\$1,582,381



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
Department Total: Non-Departmental		<u>2,637,822</u>	<u>\$2,470,488</u>	<u>\$1,582,381</u>
Fund Total: LAND MANAGEMENT		<u>2,637,822</u>	<u>\$2,470,488</u>	<u>\$1,582,381</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	39,500	40,000	40,500
443.260	Computer - Admin & Audit	45,000	45,500	46,000
443.280	Finance - Admin & Audit	47,500	48,000	48,500
443.290	Legal - Admin & Audit	31,500	32,000	32,500
Total Intra Govern/Recov Expens		163,500	165,500	167,500
EX45-Operating Fund Transfers				
445.300	Trnfr To- Port Ent Fund	753,788	0	0
Total Operating Fund Transfers		753,788	0	0
EX46-Capital Project Transfers				
446.130	Trnfr To- Land Mngmt (Cp)	0	25,000	0
446.500	Transfer To- Fund 480	550,000	188,556	170,000
446.700	Tfr415/425/430/435/440/47	288,240	0	0
Total Capital Project Transfers		838,240	213,556	170,000
Division Total: Non-Departmental		1,755,528	379,056	337,500
Department Total: Non-Departmental		1,755,528	379,056	337,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 135-Economic De				
EX29-Other Contractual				
429.900	Other Contractual	150,000	150,000	0
Total Other Contractual		150,000	150,000	0
Division Total: Economic Development		150,000	150,000	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	440,920	433,187	451,285
411.200	Temp Wages & Adjmts	36,871	87,318	47,318
411.300	Overtime Wages	7,578	7,300	7,700
Total Salaries & Wages		485,369	527,805	506,303
EX12-Benefits				
412.100	Insurance Contrib	102,487	112,800	124,800
412.200	Unemployment Contrib	2,912	3,167	3,038
412.300	Medicare	7,038	7,654	7,342
412.400	Retirement Contrib. - DB Plan	73,820	72,176	155,550
412.600	Workers Compensation	10,764	19,870	19,472
412.700	Sbs Contribution	29,753	32,355	31,037
Total Benefits		226,775	248,022	341,239
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	89	325	225
413.200	Expense Reimb-Within Boro	0	50	0
Total Expenses Within Borough		89	375	225
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	10	40	0
Total Expenses Outside Of Boro		10	40	0
EX21-Communications				
421.100	Telephone	233	4,735	300
421.200	Postage	8,441	8,000	8,500
421.300	Communication Network	0	498	0
Total Communications		8,673	13,233	8,800
EX22-Advertising				
422.000	Advertising	5,898	7,168	6,000
422.010	Foreclosure Advertising	6,378	7,470	6,900
Total Advertising		12,276	14,638	12,900
EX23-Printing				
423.000	Printing	987	5,000	1,200
423.100	Resale/Printed Maps	0	0	5,300
Total Printing		987	5,000	6,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,159	0	0
424.200	Water & Sewer	477	0	0
424.300	Natural Gas	4,440	0	0
424.500	Garbage Pickups	0	1,200	250
Total Utilities-Building Oprtns		6,076	1,200	250
EX25-Rental/Lease				
425.200	Building Rental	0	150	0
425.300	Equipment Rental	0	1,008	500
Total Rental/Lease		0	1,158	500
EX26-Professional Charges				
426.200	Legal	6,214	4,000	0
426.300	Due & Fees	6,936	8,500	10,500
426.500	Recording Fees	2,152	3,600	2,500
426.600	Computer Software	7,709	5,300	7,800
426.800	Brokers/Appraiser Fees	17,594	21,875	17,750
426.810	Taxes and LID Fees	34,915	74,051	35,000
426.900	Other Professional Chgs	52,198	32,591	210,000
Total Professional Charges		127,716	149,917	283,550
EX27-Insurance & Bond				
427.100	Property Insurance	0	4,500	0
427.500	Liability Insurance	4,691	5,600	5,000
Total Insurance & Bond		4,691	10,100	5,000
EX28-Maintenance Services				
428.100	Building Maint Services	450	0	0
428.300	Equipment Maint Services	613	1,557	675
428.600	Road Maintenance Services	7,784	2,868	8,000
428.900	Other Bldg. Maint Service	0	300	0
428.910	Building Improve Services	0	4,800	0
Total Maintenance Services		8,847	9,525	8,675
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	220	1,500	450
429.710	Testing	0	800	300
429.900	Other Contractual	147,760	196,669	289,000
Total Other Contractual		147,980	198,969	289,750



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX30-Office Supplies				
430.100	Office Supplies < \$500	617	9	0
430.200	Copier/Fax Supplies	218	200	650
Total Office Supplies		836	209	650
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	20	200	100
431.200	Building Maint Supplies	0	2,321	0
431.300	Equipment Maint Supplies	5,588	4,434	5,600
431.400	Grounds Maint Supplies	31	664	50
431.900	Other Maint. Supplies	706	150	750
Total Maintenance Supplies		6,344	7,769	6,500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,107	3,200	3,200
Total Fuel/Oil-Vehicle Use		3,107	3,200	3,200
EX33-Misc Supplies				
433.100	Personnel Supplies	126	0	130
433.110	Clothing	36	0	0
433.120	Tools under \$500	147	0	0
433.300	Books/Subscriptions	474	400	500
433.900	Other Supplies	8,657	3,508	8,900
Total Misc Supplies		9,440	3,908	9,530
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,534	2,829	1,830
434.100	Other Equip under \$5,000	1,986	4,758	1,000
434.300	Furniture Under \$5,000	1,340	540	2,000
Total Equipment Under \$5,000		5,861	8,127	4,830
EX51-Equipment Over \$5000				
451.200	Vehicles	6,100	0	0
Total Equipment Over \$5000		6,100	0	0
Division Total: Land Management		1,061,176	1,203,195	1,488,402



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX11-Salaries & Wages				
411.100	Permanent Wages	86,069	97,386	98,148
411.200	Temp Wages & Adjmts	0	6,000	6,000
411.300	Overtime Wages	374	1,500	2,000
Total Salaries & Wages		86,443	104,886	106,148
EX12-Benefits				
412.100	Insurance Contrib	15,373	16,920	20,280
412.200	Unemployment Contrib	519	613	637
412.300	Medicare	1,253	1,481	1,540
412.400	Retirement Contrib. - DB Plan	14,878	18,514	33,940
412.600	Workers Compensation	1,232	1,692	1,746
412.700	Sbs Contribution	5,299	6,261	6,507
Total Benefits		38,554	45,481	64,650
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	356	1,650	1,710
Total Expenses Within Borough		356	1,650	1,710
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	289	237	300
414.200	Exp Reimb- Outside Boro	758	2,310	4,500
414.400	Travel Tickets	1,063	2,800	4,500
Total Expenses Outside Of Boro		2,111	5,347	9,300
EX21-Communications				
421.100	Telephone	176	450	975
421.200	Postage	0	400	450
421.300	Communication Network	0	0	600
Total Communications		176	850	2,025
EX25-Rental/Lease				
425.300	Equipment Rental	2,749	3,109	3,300
Total Rental/Lease		2,749	3,109	3,300
EX26-Professional Charges				
426.200	Legal	323	0	25,000
426.300	Due & Fees	125	400	400
426.600	Computer Software	295	675	700
426.900	Other Professional Chgs	10,000	0	0
Total Professional Charges		10,743	1,075	26,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX27-Insurance & Bond				
427.100	Property Insurance	0	5,233	0
427.500	Liability Insurance	542	1,737	700
Total Insurance & Bond		542	6,970	700
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,573	1,491	1,700
Total Maintenance Services		1,573	1,491	1,700
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,144	24,684	14,500
429.900	Other Contractual	16,289	5,431	40,000
Total Other Contractual		22,433	30,115	54,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,304	2,904	4,200
430.200	Copier/Fax Supplies	158	360	380
Total Office Supplies		3,462	3,264	4,580
EX33-Misc Supplies				
433.100	Personnel Supplies	88	38	0
433.200	Medical Supplies	129	650	675
433.300	Books/Subscriptions	160	200	225
433.900	Other Supplies	66	100	300
Total Misc Supplies		442	988	1,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,907	0	0
434.100	Other Equip under \$5,000	0	500	0
434.300	Furniture Under \$5,000	0	221	600
Total Equipment Under \$5,000		1,907	721	600
Division Total: Community Develop-Admin		171,490	205,947	276,513
Department Total: Community Development		1,382,666	1,559,142	1,764,915
Fund Total: LAND MANAGEMENT		3,138,194	1,938,198	2,102,415

**FIRE SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2008**

FUND	NAME	REVENUES				EXPENDITURES			
		PROPERTY TAXES	TRANSFER FROM AREAWIDE	OTHER	TOTAL REVENUE	OTHER EXPENDITURES	ADM/MNT ALLOCATION	CAPITAL PROJECTS	TOTAL EXPENDITURE BUDGET
250	Wasilla-Lakes FSA	5,138,280	-	241,854	5,380,134	3,028,936	268,722	2,167,000	5,464,658
251	Butte FSA	520,980	-	9,417	530,397	302,677	52,184	-	354,861
253	Sutton FSA	133,700	4,000	3,276	140,976	110,683	30,953	57,500	199,136
254	Talkeetna FSA	208,330	11,200	5,661	225,191	161,775	27,752	99,500	289,027
256	Big Lake FSA	532,310	4,000	14,563	550,873	411,526	59,216	40,000	510,742
257	Meadow Lakes FSA	973,890	3,600	13,539	991,029	456,923	64,738	410,000	931,661
258	Willow FSA	223,870	-	10,597	234,467	261,310	35,098	63,000	359,408
259	Gr Palmer Cons FSA	678,900	-	15,000	693,900	324,700	18,308	35,000	378,008
	TOTALS	8,410,260	22,800	313,907	8,746,967	5,058,530	556,971	2,872,000	8,487,501

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
250	Wasilla-Lakes FSA	4,147,222	4,799,210	5,380,134
251	Butte FSA	460,303	473,210	530,397
253	Sutton FSA	133,963	127,360	140,976
254	Talkeetna FSA	203,393	199,870	225,191
256	Big Lake FSA	481,863	484,300	550,873
257	Meadow Lakes FSA	772,913	852,240	991,029
258	Willow FSA	211,216	213,280	234,467
259	Greater Palmer Consolidated	902,769	588,170	693,900
	TOTAL FSA	7,313,642	7,737,640	8,746,967

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
250	Wasilla-Lakes FSA	3,235,286	5,357,032	5,464,658
251	Butte FSA	1,082,677	349,121	354,861
253	Sutton FSA	102,734	168,452	199,136
254	Talkeetna FSA	112,971	196,342	289,027
256	Big Lake FSA	292,123	529,121	510,742
257	Meadow Lakes FSA	548,067	672,563	931,661
258	Willow FSA	279,337	315,746	359,408
259	Greater Palmer Consolidated	390,501	676,285	378,008
	TOTAL FSA	6,043,696	8,264,662	8,487,501

RECONCILIATION OF FUND BALANCE: 250

WASILLA-LAKES FIRE SERVICE AREA

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	4,147,222	4,799,210	5,380,134
TOTAL EXPENDITURES	3,235,286	5,357,032	5,464,658

Audit balance as of 06/30/2006 1,756,078

Estimated revenues 2006-2007 fiscal year 4,799,210

Estimated expenditures 2006-2007 fiscal year (5,357,032)

Estimated adjustment to fund balance (557,822)

Estimated fund balance 6/30/2007 1,198,256

Estimated revenues 2007-2008 fiscal year 5,380,134

Estimated expenditures 2007-2008 fiscal year (2,994,658)

Capital Projects (2,167,000)

Debt Service (303,000)

Estimated FY2008 adjustment to fund balance (84,524)

Estimated fund balance 6/30/2008 1,113,732

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$3,767,090,800. A mill rate of 1.46 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	3,502,722,500	5,106,320	0	248,020	4,858,300
Sr Cit/Vet	202,264,100	294,800	294,800	0	0
Farm	16,212,600	0	0	0	0
Personal	45,891,600	67,000	0	3,300	63,700
Total	3,767,090,800	5,468,120	294,800	251,320	4,922,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$4,858,300
311 102	Real Property Taxes - Delinquent	85,000
311 200	Personal Property Taxes	63,700
311 202	Personal Property Taxes - Delinquent	-0-
311 400	Penalty & Interest on Delinquent Taxes	35,000
311 500	Vehicle Tax/State Collected	96,280

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	55,854
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361 000 INTEREST

361 100	Interest on Investments	35,000
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341 000 FEES

341 000	Fire Code Inspection Fees	150,000
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369-000 OTHER REVENUE

369 100	Miscellaneous	<u>1,000</u>
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TOTAL ESTIMATED REVENUES

\$5,380,134



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 250-WASILLA-LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	3,740,609	4,269,400	4,858,300
311.102	Real Property-Delinquent	80,089	45,000	85,000
311.200	Personal Property	65,572	68,700	63,700
311.202	Personal Property-Delinq	1	0	0
311.400	Penalty & Interest	47,385	30,000	35,000
311.500	Vehicle Tax State Collec	88,230	95,110	96,280
Total General Property Taxes		4,021,886	4,508,210	5,138,280
RE37-Other State Revenue				
337.800	State PERS Relief	8,660	0	55,854
Total Other State Revenue		8,660	0	55,854
RE41-General Government				
341.971	Fire Plan Review Fees	0	270,000	150,000
Total General Government		0	270,000	150,000
RE61-Interest Earnings				
361.100	Interest On Investments	51,300	20,000	35,000
Total Interest Earnings		51,300	20,000	35,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	65,376	1,000	1,000
Total Other Revenue Sources		65,376	1,000	1,000
Division Total: Non-Departmental		4,147,222	\$4,799,210	\$5,380,134
Department Total: Non-Departmental		4,147,222	\$4,799,210	\$5,380,134
Fund Total: WASILLA-LAKES FSA		4,147,222	\$4,799,210	\$5,380,134

RECONCILIATION OF FUND BALANCE: 251**BUTTE FIRE SERVICE AREA**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	460,303	473,210	530,397
TOTAL EXPENDITURES	1,082,677	349,121	354,861

Audit balance as of 06/30/2006 (142,132)

Estimated revenues 2006-2007 fiscal year 473,210

Estimated expenditures 2006-2007 fiscal year (349,121)

Loan Payment – Principal (74,833)

Estimated adjustment to fund balance 49,256

Estimated fund balance 06/30/2007 (92,876)

Estimated revenues 2007-2008 fiscal year 530,397

Estimated expenditures 2007-2008 fiscal year (354,861)

Loan Payment – Principal (74,833)

Estimated FY2008 adjustment to fund balance 100,703

Estimated fund balance 6/30/2008 7,827

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$250,346,100. A mill rate of 2.35 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	221,580,700	519,648	0	24,948	494,700
Sr Cit/Vet	26,485,700	62,114	62,114	0	0
Farm	2,279,700	0	0	0	0
Personal	0	0	0	0	0
Total	250,346,100	581,762	62,114	24,948	494,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$494,700
311 101	Real Property Taxes - Sr. Citizens/Dis. Vets	-0-
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	11,280

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	1,417
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361 000 INTEREST

361 100	Interest on Investments	<u>8,000</u>
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TOTAL ESTIMATED REVENUES 530,397



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 251-BUTTE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	400,518	446,300	494,700
311.102	Real Property-Delinquent	20,720	10,000	10,000
311.400	Penalty & Interest	8,698	5,000	5,000
311.500	Vehicle Tax State Collec	10,490	10,910	11,280
Total General Property Taxes		440,426	472,210	520,980
RE37-Other State Revenue				
337.800	State PERS Relief	1,730	0	1,417
Total Other State Revenue		1,730	0	1,417
RE61-Interest Earnings				
361.100	Interest On Investments	11,387	1,000	8,000
Total Interest Earnings		11,387	1,000	8,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	6,760	0	0
Total Other Revenue Sources		6,760	0	0
Division Total: Non-Departmental		460,303	\$473,210	\$530,397
Department Total: Non-Departmental		460,303	\$473,210	\$530,397
Fund Total: BUTTE FSA		460,303	\$473,210	\$530,397

RECONCILIATION OF FUND BALANCE: 253**SUTTON FIRE SERVICE AREA**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	133,963	127,360	140,976
TOTAL EXPENDITURES	102,734	168,452	199,136

Audit balance as of 06/30/2006 116,645

 Estimated revenues 2006-2007 fiscal year 127,360

 Estimated expenditures 2006-2007 fiscal year (168,452)

 Estimated adjustment to fund balance (41,092)

Estimated fund balance 06/30/2007 75,553

 Estimated revenues 2007-2008 fiscal year 140,976

 Estimated expenditures 2007-2008 fiscal year (141,636)
 Capital Projects (57,500)

 Estimated FY2008 adjustment to fund balance (58,160)

Estimated fund balance 6/30/2008 17,393

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$45,383,300. A mill rate of 3.05 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	41,091,000	125,300	0	6,200	119,100
Sr Cit/Vet	4,041,100	12,212	12,212	0	0
Farm	251,200	0	0	0	0
Personal	0	0	0	0	0
Total	45,383,300	137,512	12,212	6,200	119,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$119,100
311 102	Real Property Taxes - Delinquent	8,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Tax/State Collected	3,600

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	276
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342 000 RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	4,000
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361 000 INTEREST

361 100	Interest on Investments	<u>3,000</u>
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TOTAL ESTIMATED REVENUES \$140,976



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 253-SUTTON FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	94,185	106,800	119,100
311.102	Real Property-Delinquent	10,378	8,000	8,000
311.400	Penalty & Interest	3,775	2,500	3,000
311.500	Vehicle Tax State Collec	3,300	3,560	3,600
Total General Property Taxes		111,638	120,860	133,700
RE37-Other State Revenue				
337.800	State PERS Relief	7,075	0	276
Total Other State Revenue		7,075	0	276
RE42-Public Safety				
342.400	Building Rental	4,000	4,000	4,000
Total Public Safety		4,000	4,000	4,000
RE61-Interest Earnings				
361.100	Interest On Investments	3,929	2,500	3,000
Total Interest Earnings		3,929	2,500	3,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	7,321	0	0
Total Other Revenue Sources		7,321	0	0
Division Total: Non-Departmental		133,963	\$127,360	\$140,976
Department Total: Non-Departmental		133,963	\$127,360	\$140,976
Fund Total: SUTTON FSA		133,963	\$127,360	\$140,976

RECONCILIATION OF FUND BALANCE: 254

TALKEETNA FIRE SERVICE AREA

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	203,393	199,870	225,191
TOTAL EXPENDITURES	112,971	196,342	289,027

Audit balance as of 06/30/2006			170,159
Estimated revenues 2006-2007 fiscal year	199,870		
Estimated expenditures 2006-2007 fiscal year	(196,342)		
Loan – Principal Payment	(20,000)		
Estimated adjustment to fund balance		(16,472)	
Estimated fund balance 06/30/2007			153,687
Estimated revenues 2007-2008 fiscal year	225,191		
Estimated expenditures 2007-2008 fiscal year	(189,527)		
Capital Projects	(99,500)		
Loan – Principal Payment	(20,000)		
Estimated FY2008 adjustment to fund balance		(83,836)	
Estimated fund balance 6/30/2008			69,851

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$145,754,300. mill rate of 1.51 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	137,413,100	207,400	0	10,300	197,100
Sr Cit/Vet	8,206,200	12,300	12,300	0	0
Farm	0	0	0	0	0
Personal	135,000	200	0	0	200
Total	145,754,300	219,900	12,300	10,300	197,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$197,100
311 102	Real Property Taxes - Delinquent	4,500
311 200	Personal Property Taxes	200
311 400	Penalty & Interest on Delinquent Taxes	2,200
311 500	Vehicle Tax/State Collected	4,330

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	661
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342 000 RENTAL INCOME

342 400	Rent for one borough ambulance and one rescue unit	11,200
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361 000 INTEREST

361 100	Interest on Investments	<u>5,000</u>
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TOTAL ESTIMATED REVENUES \$225,191



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 254-TALKEETNA FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	160,599	175,400	197,100
311.102	Real Property-Delinquent	5,344	3,500	4,500
311.200	Personal Property	230	200	200
311.400	Penalty & Interest	3,008	2,000	2,200
311.500	Vehicle Tax State Collec	3,920	4,070	4,330
Total General Property Taxes		173,101	185,170	208,330
RE37-Other State Revenue				
337.800	State PERS Relief	7,275	0	661
Total Other State Revenue		7,275	0	661
RE42-Public Safety				
342.400	Building Rental	10,816	11,200	11,200
Total Public Safety		10,816	11,200	11,200
RE61-Interest Earnings				
361.100	Interest On Investments	7,522	3,500	5,000
Total Interest Earnings		7,522	3,500	5,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	5,000	0	0
Total Transfer From Other Funds		5,000	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	(321)	0	0
Total Other Revenue Sources		(321)	0	0
Division Total: Non-Departmental		203,393	\$199,870	\$225,191
Department Total: Non-Departmental		203,393	\$199,870	\$225,191
Fund Total: TALKEETNA FSA		203,393	\$199,870	\$225,191

RECONCILIATION OF FUND BALANCE: 256

BIG LAKE FIRE SERVICE AREA

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	481,863	484,300	550,873
TOTAL EXPENDITURES	292,123	529,121	510,742

Audit balance as of 06/30/2006			303,718
Estimated revenues 2006-2007 fiscal year	484,300		
Estimated expenditures 2006-2007 fiscal year	(529,121)		
Loan – Principal Payment	(16,500)		
Estimated adjustment to fund balance		(61,321)	
Estimated fund balance 06/30/2007			242,397
Estimated revenues 2007-2008 fiscal year	550,873		
Estimated expenditures 2007-2008 fiscal year	(470,742)		
Capital	(40,000)		
Loan – Principal Payment	(16,500)		
Estimated FY2008 adjustment to fund balance		23,631	
Estimated fund balance 6/30/2008			266,028

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$313,934,000. A mill rate of 1.82 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	291,982,700	530,287	0	25,387	504,900
Sr Cit/Vet	21,637,000	39,294	39,294	0	0
Farm	132,200	0	0	0	0
Personal	182,100	300	0	0	300
Total	313,934,000	569,881	39,294	25,387	505,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$504,900
311 102	Real Property Taxes - Delinquent	15,000
311 200	Personal Property Taxes	300
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Tax/State Collected	6,110

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	4,563
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342 000 RENTAL INCOME

342 400	Rent for borough ambulance	4,000
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361 000 INTEREST

361 100	Interest on Investments	10,000
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369 000 OTHER REVENUE

369 100	Miscellaneous	-0-
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TOTAL ESTIMATED REVENUES \$550,873



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 256-BIG LAKE FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	416,868	456,100	504,900
311.102	Real Property-Delinquent	16,941	10,000	15,000
311.200	Personal Property	364	300	300
311.400	Penalty & Interest	9,034	5,000	6,000
311.500	Vehicle Tax State Collec	5,620	5,900	6,110
Total General Property Taxes		448,827	477,300	532,310
RE37-Other State Revenue				
337.800	State PERS Relief	12,980	0	4,563
Total Other State Revenue		12,980	0	4,563
RE42-Public Safety				
342.400	Building Rental	4,000	4,000	4,000
Total Public Safety		4,000	4,000	4,000
RE61-Interest Earnings				
361.100	Interest On Investments	13,175	3,000	10,000
Total Interest Earnings		13,175	3,000	10,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	2,881	0	0
Total Other Revenue Sources		2,881	0	0
Division Total: Non-Departmental		481,863	\$484,300	\$550,873
Department Total: Non-Departmental		481,863	\$484,300	\$550,873
Fund Total: BIG LAKE FSA		481,863	\$484,300	\$550,873

RECONCILIATION OF FUND BALANCE: 257

MEADOW LAKES FIRE SERVICE AREA

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	772,913	852,240	991,029
TOTAL EXPENDITURES	548,067	672,563	931,661

Audit balance as of 06/30/2006 418,317

 Estimated revenues 2006-2007 fiscal year 852,240

 Estimated expenditures 2006-2007 fiscal year (672,563)
 Ordinance 07-063 (450,000)

 Estimated adjustment to fund balance (270,323)

Estimated fund balance 06/30/2007 147,994

 Estimated revenues 2007-2008 fiscal year 991,029

 Estimated expenditures 2007-2008 fiscal year (521,661)
 Capital Projects (410,000)

 Estimated FY2008 adjustment to fund balance 59,368

Estimated fund balance 6/30/2008 207,362

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$726,260,700. A mill rate of 1.40 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	683,339,200	955,610	0	46,810	908,800
Sr Cit/Vet	40,436,700	56,500	56,500	0	0
Farm	2,104,100	0	0	0	0
Personal	380,700	500	0	0	500
Total	726,260,700	1,012,610	56,500	46,810	909,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$908,800
311 102	Real Property Taxes - Delinquent	27,000
311 200	Personal Property Taxes	500
311 400	Penalty & Interest on Delinquent Taxes	11,500
311 500	Vehicle Tax/State Collected	26,090

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	5,539
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342 000 RENT INCOME

342 400	Rent for one borough ambulance	3,600
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361 000 INTEREST

361 100	Interest on Investments	<u>8,000</u>
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TOTAL ESTIMATED REVENUES \$991,029



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 257-MEADOW LAKES FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	684,161	790,000	908,800
311.102	Real Property-Delinquent	31,588	20,000	27,000
311.200	Personal Property	571	600	500
311.202	Personal Property-Delinq	1	0	0
311.400	Penalty & Interest	15,652	10,000	11,500
311.500	Vehicle Tax State Collec	22,150	24,040	26,090
Total General Property Taxes		754,123	844,640	973,890
RE37-Other State Revenue				
337.800	State PERS Relief	1,710	0	5,539
Total Other State Revenue		1,710	0	5,539
RE42-Public Safety				
342.400	Building Rental	3,600	3,600	3,600
Total Public Safety		3,600	3,600	3,600
RE61-Interest Earnings				
361.100	Interest On Investments	11,920	4,000	8,000
Total Interest Earnings		11,920	4,000	8,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,560	0	0
Total Other Revenue Sources		1,560	0	0
Division Total: Non-Departmental		772,913	\$852,240	\$991,029
Department Total: Non-Departmental		772,913	\$852,240	\$991,029
Fund Total: MEADOW LAKES FSA		772,913	\$852,240	\$991,029

RECONCILIATION OF FUND BALANCE: 258**WILLOW FIRE SERVICE AREA**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	211,216	213,280	234,467
TOTAL EXPENDITURES	279,337	315,746	359,408

Audit balance as of 06/30/2006 325,980

Estimated revenues 2006-2007 fiscal year 213,280

Estimated expenditures 2006-2007 fiscal year (315,746)

Estimated adjustment to fund balance (102,466)

Estimated fund balance 06/30/2007 223,514

Estimated revenues 2007-2008 fiscal year 234,467

Estimated expenditures 2007-2008 fiscal year (296,408)
Capital Projects (63,000)

Estimated FY2008 adjustment to fund balance (124,941)

Estimated fund balance 6/30/2008 98,573

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$245,095,200. A Mill rate of .96 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	227,266,300	218,100	0	10,900	207,200
Sr Cit/Vet	17,778,900	17,000	17,000	0	0
Farm	0	0	0	0	0
Personal	50,000	0	0	0	0
Total	245,095,200	235,100	17,000	10,900	207,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$207,200
311 102	Real Property Taxes - Delinquent	7,500
311 200	Personal Property Taxes	-0-
311 400	Penalty & Interest on Delinquent Taxes	3,500
311 500	Vehicle Tax/State Collected	5,670

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	597
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361 000 INTEREST

361 100	Interest on Investments	<u>10,000</u>
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TOTAL ESTIMATED REVENUES \$234,467



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 258-WILLOW FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	168,328	187,800	207,200
311.102	Real Property-Delinquent	10,217	7,000	7,500
311.200	Personal Property	50	0	0
311.400	Penalty & Interest	5,183	3,000	3,500
311.500	Vehicle Tax State Collec	5,220	5,480	5,670
Total General Property Taxes		188,998	203,280	223,870
RE37-Other State Revenue				
337.800	State PERS Relief	8,125	0	597
Total Other State Revenue		8,125	0	597
RE61-Interest Earnings				
361.100	Interest On Investments	14,140	10,000	10,000
Total Interest Earnings		14,140	10,000	10,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	(47)	0	0
Total Other Revenue Sources		(47)	0	0
Division Total: Non-Departmental		211,216	\$213,280	\$234,467
Department Total: Non-Departmental		211,216	\$213,280	\$234,467
Fund Total: WILLOW FSA		211,216	\$213,280	\$234,467

RECONCILIATION OF FUND BALANCE: 259 GR. PALMER CONSOLIDATED FIRE SERVICE AREA

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	902,769	588,170	693,900
TOTAL EXPENDITURES	390,501	676,285	378,008

Audit Balance as of 06/30/2006 947,685

Estimated revenues 2006-2007 fiscal year 588,170

Estimated expenditures 2006-2007 fiscal year (676,285)

Estimated adjustment to fund balance (88,115)

Estimated fund balance 06/30/2007 859,570

Estimated revenues 2007-2008 fiscal year 693,900

Estimated expenditures 2007-2008 fiscal year (343,008)
Capital Projects (35,000)

Estimated FY2008 adjustment to fund balance 315,892

Estimated fund balance 6/30/2008 1,175,462

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$1,055,350,800. A mill rate of .68 has been requested by the FSA Board of Supervisors and was approved to generate adequate tax revenue 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	966,546,200	657,200	0	32,800	624,400
Sr Cit/Vet	67,265,800	45,700	45,700	0	0
Farm	20,811,800	0	0	0	0
Personal	727,000	400	0	0	400
Total	1,055,350,800	703,300	45,700	32,800	624,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$624,400
311 102	Real Property Taxes - Delinquent	12,000
311 200	Personal Property Taxes	400
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	37,100

361 000 INTEREST

361 100	Interest on Investments	15,000
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369 000 OTHER REVENUE

369 100	Miscellaneous	<u>-0-</u>
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TOTAL ESTIMATED REVENUES \$693,900



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 259-GR PALMER CONS. FSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
RE11-General Property Taxes				
311.100	Real Property	476,144	533,700	624,400
311.102	Real Property-Delinquent	11,057	5,000	12,000
311.200	Personal Property	455	500	400
311.400	Penalty & Interest	6,068	4,000	5,000
311.500	Vehicle Tax State Collec	31,220	32,970	37,100
Total General Property Taxes		524,945	576,170	678,900
RE61-Interest Earnings				
361.100	Interest On Investments	26,898	12,000	15,000
Total Interest Earnings		26,898	12,000	15,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	348,014	0	0
Total Transfer From Other Funds		348,014	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	2,912	0	0
Total Other Revenue Sources		2,912	0	0
Division Total: Non-Departmental		902,769	\$588,170	\$693,900
Department Total: Non-Departmental		902,769	\$588,170	\$693,900
Fund Total: GR PALMER CONS. FSA		902,769	\$588,170	\$693,900

**ROAD SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2008**

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Loan P & I Payment	265 Admin Allocation	Total Budget	Total Costs Per Mile
270	Midway	43.68	968,770	5,000	973,770	909,043	601	69,510	979,154	22,417
271	Fairview	46.60	528,570	4,000	532,570	463,804	353	71,827	535,984	11,502
272	Caswell Lakes	74.17	409,470	2,500	411,970	300,962	2,120	99,615	402,697	5,429
273	South Colony	85.93	1,146,350	6,000	1,152,350	1,024,902	1,295	138,998	1,165,195	13,560
274	Knik	151.78	1,676,180	5,000	1,681,180	1,458,354	-	221,169	1,679,523	11,066
275	Lazy Mountain	13.83	166,910	1,500	168,410	148,099	7	18,622	166,728	12,056
276	Greater Willow	63.02	530,950	1,500	532,450	439,931	-	90,539	530,470	8,417
277	Big Lake	102.64	965,630	5,000	970,630	800,239	19,706	145,082	965,027	9,402
278	North Colony	14.36	111,620	1,500	113,120	101,222	160	21,643	123,025	8,567
279	Bogard	81.70	958,470	6,000	964,470	843,326	1,201	131,848	976,375	11,951
280	Greater Butte	46.82	558,130	2,500	560,630	491,827	67	65,896	557,790	11,913
281	Meadow Lakes	89.35	1,216,770	5,000	1,221,770	1,090,596	-	128,503	1,219,099	13,644
282	Gold Trails	99.50	1,235,740	7,000	1,242,740	1,095,941	724	148,961	1,245,626	12,519
283	Greater Talkeetna	61.71	372,430	2,000	374,430	283,834	-	83,214	367,048	5,948
284	Trapper Creek	15.63	138,300	800	139,100	116,154	-	20,932	137,086	8,771
285	Alpine	18.33	178,630	1,500	180,130	153,188	32	25,017	178,237	9,724
	TOTALS	1009.05	11,162,920	56,800	11,219,720	9,721,422	26,266	1,481,376	11,229,064	176,886

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
270	Midway RSA	662,612	842,820	973,770
271	Fairview RSA	388,518	432,900	532,570
272	Caswell Lake RSA	360,114	401,016	411,970
273	South Colony RSA	905,681	974,530	1,152,350
274	Knik RSA	1,275,826	1,503,200	1,681,180
275	Lazy Mountain RSA	143,618	162,320	168,410
276	Greater Willow RSA	490,739	476,310	532,450
277	Big Lake RSA	863,403	1,130,680	970,630
278	North Colony RSA	101,582	96,910	113,120
279	Bogard RSA	836,600	844,740	964,470
280	Greater Butte RSA	496,434	641,730	560,630
281	Meadow Lakes RSA	1,017,611	1,053,680	1,221,770
282	Gold Trails RSA	1,019,081	1,136,810	1,242,740
283	Greater Talkeetna	331,476	330,810	374,430
284	Trapper Creek RSA	127,678	120,180	139,100
285	Alpine RSA	166,531	198,580	180,130
	TOTAL RSA	9,187,504	10,347,216	11,219,720

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
270	Midway RSA	616,449	841,777	979,154
271	Fairview RSA	344,688	431,849	535,984
272	Caswell Lake RSA	296,988	397,236	400,697
273	South Colony RSA	960,346	972,515	1,165,195
274	Knik RSA	1,203,432	1,499,667	1,679,523
275	Lazy Mountain RSA	118,339	161,987	166,728
276	Greater Willow RSA	421,928	468,570	530,470
277	Big Lake RSA	729,682	1,109,554	948,327
278	North Colony RSA	71,986	119,565	123,025
279	Bogard RSA	889,623	842,802	976,375
280	Greater Butte RSA	432,397	640,607	557,790
281	Meadow Lakes RSA	836,218	1,051,589	1,219,099
282	Gold Trails RSA	1,069,884	1,134,503	1,245,626
283	Greater Talkeetna	265,713	329,335	367,048
284	Trapper Creek RSA	95,919	127,816	137,086
285	Alpine RSA	129,404	199,906	178,237
	TOTAL RSA	8,482,996	10,329,278	11,210,364

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

Fund		2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
265	Admin-Road Service	973,185	1,090,348	1,470,406

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2005 – 2006 ACTUAL	2006 - 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	972,808	1,079,376	1,549,260
TOTAL EXPENDITURES	973,185	1,090,348	1,470,406

Audit balance as of 6/30/2006			-0-
Estimated revenues 2006-2007 fiscal year	1,079,376		
Estimated expenditures 2006-2007 fiscal year	(1,090,348)		
Estimated adjustment to fund balance		(10,972)	
Estimated fund balance 6/30/2007			(10,972)
Estimated revenues 2007-2008 fiscal year	1,549,260		
Estimated expenditures 2007-2008 fiscal year	(1,233,406)		
Capital Projects	(237,000)		
Estimated FY 2008 adjustment to fund balance		78,854	
Estimated fund balance 6/30/2008			67,882



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Revenue</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE37-Other State Revenue				
337.800	State PERS Relief	0	0	67,882
Total Other State Revenue		0	0	67,882
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	972,506	1,079,376	1,351,378
368.225	Service Areas - PM	0	0	130,000
Total Recovery Wage,Fringe,Exp		972,506	1,079,376	1,481,378
RE69-Other Revenue Sources				
369.100	Miscellaneous	302	0	0
Total Other Revenue Sources		302	0	0
Division Total: Non-Departmental		972,808	\$1,079,376	\$1,549,260
Department Total: Non-Departmental		972,808	\$1,079,376	\$1,549,260
Fund Total: ADM-ROAD SERVICE AREAS		972,808	\$1,079,376	\$1,549,260



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.100	Permanent Wages	459,917	500,950	550,914
411.200	Temp Wages & Adjmts	12,470	16,000	16,000
411.300	Overtime Wages	17,362	22,378	20,000
Total Salaries & Wages		489,749	539,328	586,914
EX12-Benefits				
412.100	Insurance Contrib	104,918	129,015	148,980
412.200	Unemployment Contrib	2,937	3,213	3,522
412.300	Medicare	6,548	7,765	8,511
412.400	Retirement Contrib. - DB Plan	52,908	85,252	193,483
412.600	Workers Compensation	39,805	51,736	47,590
412.700	Sbs Contribution	30,018	32,824	35,978
Total Benefits		237,134	309,805	438,064
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	29	50	50
413.400	Meal Allowance -W/I Boro	0	100	100
Total Expenses Within Borough		29	150	150
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,638	750	2,000
414.400	Travel Tickets	3,414	1,000	2,100
Total Expenses Outside Of Boro		5,052	1,750	4,100
EX21-Communications				
421.100	Telephone	14,851	18,907	20,528
421.200	Postage	368	500	500
421.300	Communication Network	250	1,000	1,000
Total Communications		15,470	20,407	22,028
EX22-Advertising				
422.000	Advertising	2,387	5,000	3,000
Total Advertising		2,387	5,000	3,000
EX23-Printing				
423.000	Printing	40	250	500
Total Printing		40	250	500
EX24-Utilities-Building Optrns				
424.100	Electricity	3,086	5,000	5,500
424.200	Water & Sewer	662	1,000	1,500
424.300	Natural Gas	1,948	2,485	3,600
424.500	Garbage Pickups	408	750	1,000
Total Utilities-Building Optrns		6,103	9,235	11,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX25-Rental/Lease				
425.300	Equipment Rental	2,703	4,067	5,500
Total Rental/Lease		2,703	4,067	5,500
EX26-Professional Charges				
426.300	Due & Fees	753	500	1,000
426.600	Computer Software	6,343	3,441	15,000
426.900	Other Professional Chgs	250	0	0
Total Professional Charges		7,346	3,941	16,000
EX27-Insurance & Bond				
427.100	Property Insurance	685	900	700
427.200	Vehicle Insurance	142	0	250
427.500	Liability Insurance	2,727	3,400	3,400
Total Insurance & Bond		3,554	4,300	4,350
EX28-Maintenance Services				
428.100	Building Maint Services	0	425	1,000
428.200	Grounds Maint Services	0	2,566	0
428.300	Equipment Maint Services	6,375	9,434	16,000
428.400	Vehicle Maint Services	3,653	7,815	7,500
Total Maintenance Services		10,027	20,240	24,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,542	1,500	1,500
429.710	Testing	0	100	100
429.900	Other Contractual	1,666	4,000	2,500
Total Other Contractual		6,208	5,600	4,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,666	2,000	2,200
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,666	2,200	2,400
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4	700	4,000
431.200	Building Maint Supplies	0	687	600
431.300	Equipment Maint Supplies	6,601	8,900	6,400
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	860	400	400
Total Maintenance Supplies		7,466	10,887	11,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	288	0	300
432.200	Gas	33,784	37,550	36,000
Total Fuel/Oil-Vehicle Use		34,072	37,550	36,300
EX33-Misc Supplies				
433.100	Personnel Supplies	701	750	750
433.110	Clothing	1,540	2,650	2,500
433.120	Tools under \$500	1,247	2,000	3,000
433.200	Medical Supplies	0	561	300
433.300	Books/Subscriptions	110	350	350
433.500	Training Supplies	2,338	650	800
433.900	Other Supplies	4,256	18,000	15,000
Total Misc Supplies		10,191	24,961	22,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,756	2,470	5,400
434.100	Other Equip under \$5,000	9,257	6,505	7,000
434.300	Furniture Under \$5,000	135	0	1,200
Total Equipment Under \$5,000		17,147	8,975	13,600
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	0	0	1,000
443.260	Computer - Admin & Audit	0	0	1,000
443.280	Finance - Admin & Audit	0	0	6,000
443.290	Legal - Admin & Audit	0	0	500
Total Intra Govern/Recov Expens		0	0	8,500
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	95,000	79,500	0
446.700	Tfr415/425/430/435/440/47	15,000	0	237,000
Total Capital Project Transfers		110,000	79,500	237,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	6,840	0	17,500
451.200	Vehicles	0	2,202	0
Total Equipment Over \$5000		6,840	2,202	17,500
Division Total: Non-Departmental		973,185	1,090,348	1,470,406
Department Total: Non-Departmental		973,185	1,090,348	1,470,406
Fund Total: ADM-ROAD SERVICE AREAS		973,185	1,090,348	1,470,406

RECONCILIATION OF FUND BALANCE: 270**MDWAY ROAD SERVICE AREA**

	2005 - 2006 ACTUAL	2006 - 2007 AMENDED	2007 - 2008 APPROVED
TOTAL REVENUES	662,612	842,820	973,770
TOTAL EXPENDITURES	616,449	841,777	979,154

Audit balance as of 6/30/2006 173,800

Estimated revenues 2006-2007 fiscal year 842,820

Estimated expenditures 2006-2007 fiscal year (841,777)
Ordinance no. 06-065 (40,049)

Estimated adjustment to fund balance (39,006)

Estimated fund balance 6/30/2007 134,794

Estimated revenues 2007-2008 fiscal year 973,770

Estimated expenditures 2007-2008 fiscal year (458,795)
Capital projects (520,359)

Estimated FY 2008 adjustment to fund balance (5,384)

Estimated fund balance 6/30/2008 129,410



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 270-MIDWAY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	609,526	811,500	931,800
311.102	Real Property-Delinquent	17,255	5,000	14,000
311.200	Personal Property	9,036	9,900	5,300
311.400	Penalty & Interest	9,808	3,000	6,000
311.500	Vehicle Tax State Collec	10,400	10,920	11,670
Total General Property Taxes		656,025	840,320	968,770
RE61-Interest Earnings				
361.100	Interest On Investments	6,587	2,500	5,000
Total Interest Earnings		6,587	2,500	5,000
Division Total: Non-Departmental		662,612	\$842,820	\$973,770
Department Total: Non-Departmental		662,612	\$842,820	\$973,770
Fund Total: MIDWAY RSA		662,612	\$842,820	\$973,770



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 270-MIDWAY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,574	12,000	7,000
411.300	Overtime Wages	92	350	350
Total Salaries & Wages		5,666	12,350	7,350
EX12-Benefits				
412.200	Unemployment Contrib	34	79	45
412.300	Medicare	81	183	107
412.400	Retirement Contrib. - DB Plan	158	0	0
412.600	Workers Compensation	612	1,229	696
412.700	Sbs Contribution	347	760	451
Total Benefits		1,233	2,251	1,299
EX22-Advertising				
422.000	Advertising	193	300	350
Total Advertising		193	300	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,224	6,600	7,000
424.500	Garbage Pickups	273	759	0
Total Utilities-Building Oprtns		6,497	7,359	7,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	700
Total Rental/Lease		0	500	700
EX27-Insurance & Bond				
427.500	Liability Insurance	22	30	35
Total Insurance & Bond		22	30	35
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	500	1,000
428.600	Road Maintenance Services	137,011	147,241	312,500
Total Maintenance Services		137,011	147,741	313,500
EX29-Other Contractual				
429.710	Testing	0	500	500
429.900	Other Contractual	153	11,000	6,000
Total Other Contractual		153	11,500	6,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	194	600	700
Total Maintenance Supplies		194	600	700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 270-MIDWAY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	750
Total Fuel/Oil-Vehicle Use		0	500	750
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	50	50
433.900	Other Supplies	39,425	38,000	50,000
Total Misc Supplies		39,425	38,200	50,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	150	300
Total Equipment Under \$5,000		0	150	300
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	2,003	601
Total Loan Payments		0	2,003	601
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	42,477	47,332	69,510
Total Intra Govern/Recov Expens		42,477	47,332	69,510
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	383,579	570,961	520,359
Total Capital Project Transfers		383,579	570,961	520,359
Division Total: Non-Departmental		616,449	841,777	979,154
Department Total: Non-Departmental		616,449	841,777	979,154
Fund Total: MIDWAY RSA		616,449	841,777	979,154

RECONCILIATION OF FUND BALANCE: 271**FAIRVIEW ROAD SERVICE AREA**

	2005 - 2006 ACTUAL	2006 – 2006 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	388,518	432,900	532,570
TOTAL EXPENDITURES	344,688	431,849	535,984

Audit balance as of 6/30/2006 149,827

Estimated revenues 2006-2007 fiscal year 432,900

Estimated expenditures 2006-2007 fiscal year (431,849)
Ordinance no. 06-065 (23,532)

Estimated adjustment to fund balance (22,481)

Estimated fund balance 6/30/2007 127,346

Estimated revenues 2007-2008 fiscal year 532,570

Estimated expenditures 2007-2008 fiscal year (412,941)
Capital projects (123,043)

Estimated FY 2008 adjustment to fund balance (3,414)

Estimated fund balance 6/30/2008 123,932



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 271-FAIRVIEW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	361,622	416,100	504,900
311.102	Real Property-Delinquent	7,265	3,000	9,000
311.200	Personal Property	72	0	200
311.400	Penalty & Interest	4,447	1,900	3,000
311.500	Vehicle Tax State Collec	9,870	10,400	11,470
Total General Property Taxes		383,276	431,400	528,570
RE61-Interest Earnings				
361.100	Interest On Investments	5,242	1,500	4,000
Total Interest Earnings		5,242	1,500	4,000
Division Total: Non-Departmental		388,518	\$432,900	\$532,570
Department Total: Non-Departmental		388,518	\$432,900	\$532,570
Fund Total: FAIRVIEW RSA		388,518	\$432,900	\$532,570



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 271-FAIRVIEW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,165	11,500	6,500
411.300	Overtime Wages	241	350	350
Total Salaries & Wages		4,406	11,850	6,850
EX12-Benefits				
412.200	Unemployment Contrib	26	76	42
412.300	Medicare	59	175	100
412.400	Retirement Contrib. - DB Plan	133	0	0
412.600	Workers Compensation	475	1,172	649
412.700	Sbs Contribution	270	729	420
Total Benefits		963	2,152	1,211
EX22-Advertising				
422.000	Advertising	175	250	250
Total Advertising		175	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,739	5,000	5,000
424.500	Garbage Pickups	75	138	0
Total Utilities-Building Oprtns		2,814	5,138	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX26-Professional Charges				
426.300	Due & Fees	3,192	3,500	3,500
Total Professional Charges		3,192	3,500	3,500
EX27-Insurance & Bond				
427.500	Liability Insurance	367	440	500
Total Insurance & Bond		367	440	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	104,308	119,862	275,000
Total Maintenance Services		104,308	119,862	275,000
EX29-Other Contractual				
429.710	Testing	0	150	150
429.900	Other Contractual	1,504	8,500	4,500
Total Other Contractual		1,504	8,650	4,650
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	108	400	400
Total Maintenance Supplies		108	400	400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 271-FAIRVIEW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	175	175
Total Fuel/Oil-Vehicle Use		0	175	175
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	28,048	24,000	42,000
Total Misc Supplies		28,048	24,225	42,225
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	400	0
434.100	Other Equip under \$5,000	0	100	500
Total Equipment Under \$5,000		0	500	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	1,177	353
Total Loan Payments		0	1,177	353
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	40,033	47,681	71,827
Total Intra Govern/Recov Expens		40,033	47,681	71,827
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	158,769	205,349	123,043
Total Capital Project Transfers		158,769	205,349	123,043
Division Total: Non-Departmental		344,688	431,849	535,984
Department Total: Non-Departmental		344,688	431,849	535,984
Fund Total: FAIRVIEW RSA		344,688	431,849	535,984

RECONCILIATION OF FUND BALANCE: 272**CASWELL LAKES ROAD SERVICE AREA**

	2005– 2006 ACTUAL	2006 - 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	360,114	401,016	411,970
TOTAL EXPENDITURES	296,988	397,236	400,697

Audit balance as of 6/30/2006			91,475
Estimated revenues 2006-2007 fiscal year	401,016		
Estimated expenditures 2006-2007 fiscal year	(397,236)		
Loan – Principal Payment	(2,000)		
Estimated adjustment to fund balance		1,780	
Estimated fund balance 6/30/2007			93,255
Estimated revenues 2007-2008 fiscal year	411,970		
Estimated expenditures 2007-2008 fiscal year	(386,730)		
Capital projects	(13,967)		
Loan – Principal Payment	(2,000)		
Estimated FY 2008 adjustment to fund balance		9,273	
Estimated fund balance 6/30/2008			102,528



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 272-CASWELL LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	287,756	323,900	375,300
311.102	Real Property-Delinquent	31,005	18,400	22,000
311.400	Penalty & Interest	14,209	8,300	8,700
311.500	Vehicle Tax State Collec	3,090	3,330	3,470
Total General Property Taxes		336,060	353,930	409,470
RE61-Interest Earnings				
361.100	Interest On Investments	3,054	800	2,500
Total Interest Earnings		3,054	800	2,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	21,000	46,286	0
Total Transfer From Other Funds		21,000	46,286	0
Division Total: Non-Departmental		360,114	\$401,016	\$411,970
Department Total: Non-Departmental		360,114	\$401,016	\$411,970
Fund Total: CASWELL LAKE RSA		360,114	\$401,016	\$411,970



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,183	4,400	5,100
411.300	Overtime Wages	23	100	100
Total Salaries & Wages		2,206	4,500	5,200
EX12-Benefits				
412.200	Unemployment Contrib	13	27	32
412.300	Medicare	32	66	76
412.400	Retirement Contrib. - DB Plan	69	0	0
412.600	Workers Compensation	225	517	493
412.700	Sbs Contribution	135	276	319
Total Benefits		474	886	920
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	92	65	0
Total Expenses Within Borough		92	65	0
EX22-Advertising				
422.000	Advertising	405	350	350
Total Advertising		405	350	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	249	400	400
Total Utilities-Building Oprtns		249	400	400
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX26-Professional Charges				
426.300	Due & Fees	3,192	4,000	4,000
Total Professional Charges		3,192	4,000	4,000
EX27-Insurance & Bond				
427.500	Liability Insurance	371	450	500
Total Insurance & Bond		371	450	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	190,516	242,435	260,000
Total Maintenance Services		190,516	242,435	260,000
EX29-Other Contractual				
429.900	Other Contractual	1,011	5,000	3,000
Total Other Contractual		1,011	5,000	3,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	4	25	25
Total Maintenance Supplies		4	25	25
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	100
Total Fuel/Oil-Vehicle Use		0	0	100
EX33-Misc Supplies				
433.900	Other Supplies	3,076	11,286	12,000
Total Misc Supplies		3,076	11,286	12,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	122	240	120
Total Loan Payments		122	240	120
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	73,789	80,813	99,615
Total Intra Govern/Recov Expens		73,789	80,813	99,615
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	21,483	46,286	13,967
Total Capital Project Transfers		21,483	46,286	13,967
Division Total: Non-Departmental		296,988	397,236	400,697
Department Total: Non-Departmental		296,988	397,236	400,697
Fund Total: CASWELL LAKE RSA		296,988	397,236	400,697

RECONCILIATION OF FUND BALANCE: 273**SOUTH COLONY ROAD SERVICE AREA**

	2005 – 2006 ACTUAL	2006 - 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	905,681	974,530	1,152,350
TOTAL EXPENDITURES	960,346	972,515	1,165,195

Audit balance as of 6/30/2006 196,740

Estimated revenues 2006-2007 fiscal year 974,530

Estimated expenditures 2006-2007 fiscal year (972,515)
Ordinance no. 06-065 (86,343)

Estimated adjustment to fund balance (84,328)

Estimated fund balance 6/30/2007 112,412

Estimated revenues 2007-2008 fiscal year 1,152,350

Estimated expenditures 2007-2008 fiscal year (674,115)
Capital projects (491,080)

Estimated FY 2008 adjustment to fund balance (12,845)

Estimated fund balance 6/30/2008 99,567



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 273-SOUTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	848,809	935,900	1,096,700
311.102	Real Property-Delinquent	14,875	5,500	15,000
311.200	Personal Property	974	1,200	1,800
311.400	Penalty & Interest	8,350	4,400	7,000
311.500	Vehicle Tax State Collec	23,070	24,030	25,850
Total General Property Taxes		896,079	971,030	1,146,350
RE61-Interest Earnings				
361.100	Interest On Investments	9,602	3,500	6,000
Total Interest Earnings		9,602	3,500	6,000
Division Total: Non-Departmental		905,681	\$974,530	\$1,152,350
Department Total: Non-Departmental		905,681	\$974,530	\$1,152,350
Fund Total: SOUTH COLONY RSA		905,681	\$974,530	\$1,152,350



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 273-SOUTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	12,484	12,500	13,000
411.300	Overtime Wages	653	1,000	1,000
Total Salaries & Wages		13,137	13,500	14,000
EX12-Benefits				
412.200	Unemployment Contrib	79	81	84
412.300	Medicare	179	196	203
412.400	Retirement Contrib. - DB Plan	362	0	0
412.600	Workers Compensation	1,357	1,549	1,326
412.700	Sbs Contribution	805	828	859
Total Benefits		2,782	2,654	2,472
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		0	300	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,282	22,000	24,000
424.500	Garbage Pickups	663	564	0
Total Utilities-Building Oprtns		19,945	22,564	24,000
EX25-Rental/Lease				
425.300	Equipment Rental	314	1,100	1,100
Total Rental/Lease		314	1,100	1,100
EX26-Professional Charges				
426.900	Other Professional Chgs	9,500	10,500	10,500
Total Professional Charges		9,500	10,500	10,500
EX27-Insurance & Bond				
427.500	Liability Insurance	387	470	500
Total Insurance & Bond		387	470	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	284,771	362,781	370,000
Total Maintenance Services		284,771	362,781	370,000
EX29-Other Contractual				
429.710	Testing	0	250	250
429.900	Other Contractual	507	13,655	6,500
Total Other Contractual		507	13,905	6,750
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	419	2,000	2,500
Total Maintenance Supplies		419	2,000	2,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 273-SOUTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	800	1,000
Total Fuel/Oil-Vehicle Use		0	800	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	84,730	83,500	100,000
Total Misc Supplies		84,730	83,700	100,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	300	500
Total Equipment Under \$5,000		0	300	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	4,318	1,295
Total Loan Payments		0	4,318	1,295
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	81,881	91,466	138,998
Total Intra Govern/Recov Expens		81,881	91,466	138,998
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	461,973	362,157	491,080
Total Capital Project Transfers		461,973	362,157	491,080
Division Total: Non-Departmental		960,346	972,515	1,165,195
Department Total: Non-Departmental		960,346	972,515	1,165,195
Fund Total: SOUTH COLONY RSA		960,346	972,515	1,165,195

RECONCILIATION OF FUND BALANCE: 274**KNIK ROAD SERVICE AREA**

	2005 - 2006 ACTUAL	2006 – 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	1,275,826	1,503,200	1,681,180
TOTAL EXPENDITURES	1,203,432	1,499,667	1,679,523

Audit balance as of 6/30/2006 234,748

 Estimated revenues 2006-2007 fiscal year 1,503,200

 Estimated expenditures 2006-2007 fiscal year (1,499,667)

 Estimated adjustment to fund balance 3,533

Estimated fund balance 6/30/2007 238,281

 Estimated revenues 2007-2008 fiscal year 1,681,180

 Estimated expenditures 2007-2008 fiscal year (1,047,850)
 Capital projects (631,673)

 Estimated FY 2008 adjustment to fund balance 1,657

Estimated fund balance 6/30/2008 239,938



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 274-KNIK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,181,504	1,348,600	1,595,200
311.102	Real Property-Delinquent	44,079	20,000	40,000
311.200	Personal Property	133	100	1,000
311.400	Penalty & Interest	22,541	10,800	16,000
311.500	Vehicle Tax State Collec	18,750	21,700	23,980
Total General Property Taxes		1,267,007	1,401,200	1,676,180
RE37-Other State Revenue				
337.800	State PERS Relief	1,050	0	0
Total Other State Revenue		1,050	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	7,769	2,000	5,000
Total Interest Earnings		7,769	2,000	5,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	0	100,000	0
Total Transfer From Other Funds		0	100,000	0
Division Total: Non-Departmental		1,275,826	\$1,503,200	\$1,681,180
Department Total: Non-Departmental		1,275,826	\$1,503,200	\$1,681,180
Fund Total: KNIK RSA		1,275,826	\$1,503,200	\$1,681,180



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 274-KNIK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	12,231	17,000	19,000
411.300	Overtime Wages	294	600	600
Total Salaries & Wages		12,524	17,600	19,600
EX12-Benefits				
412.200	Unemployment Contrib	75	106	118
412.300	Medicare	172	256	285
412.400	Retirement Contrib. - DB Plan	1,249	0	0
412.600	Workers Compensation	1,291	2,020	1,856
412.700	Sbs Contribution	768	1,079	1,202
Total Benefits		3,555	3,461	3,461
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	372	231	0
Total Expenses Within Borough		372	231	0
EX22-Advertising				
422.000	Advertising	222	250	250
Total Advertising		222	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,722	8,000	8,000
424.500	Garbage Pickups	21	131	50
Total Utilities-Building Oprtns		6,743	8,131	8,050
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX26-Professional Charges				
426.300	Due & Fees	75	75	75
Total Professional Charges		75	75	75
EX27-Insurance & Bond				
427.500	Liability Insurance	70	100	120
Total Insurance & Bond		70	100	120
EX28-Maintenance Services				
428.600	Road Maintenance Services	450,067	612,188	675,000
428.920	Other Maintenance Service	5,099	0	0
Total Maintenance Services		455,166	612,188	675,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 274-KNIK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.710	Testing	0	400	400
429.900	Other Contractual	4,515	11,500	7,000
Total Other Contractual		4,515	11,900	7,400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	296	1,000	1,000
Total Maintenance Supplies		296	1,000	1,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	85,906	72,000	110,000
Total Misc Supplies		85,906	72,225	110,225
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	400	0
434.100	Other Equip under \$5,000	0	100	500
Total Equipment Under \$5,000		0	500	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	143,117	160,369	221,169
Total Intra Govern/Recov Expens		143,117	160,369	221,169
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	490,872	610,637	631,673
Total Capital Project Transfers		490,872	610,637	631,673
Division Total: Non-Departmental		1,203,432	1,499,667	1,679,523
Department Total: Non-Departmental		1,203,432	1,499,667	1,679,523
Fund Total: KNIK RSA		1,203,432	1,499,667	1,679,523

RECONCILIATION OF FUND BALANCE: 275**LAZY MOUNTAIN ROAD SERVICE AREA**

	2005 - 2006 ACTUAL	2006 - 2007 AMENDED	2007 - 2008 APPROVED
TOTAL REVENUES	143,618	162,320	168,410
TOTAL EXPENDITURES	118,339	161,987	166,728

Audit balance as of 6/30/2006 58,238

 Estimated revenues 2006-2007 fiscal year 162,320

 Estimated expenditures 2006-2007 fiscal year (161,987)
 Ordinance no. 06-065 (474)

 Estimated adjustment to fund balance (141)

Estimated fund balance 6/30/2007 58,097

 Estimated revenues 2007-2008 fiscal year 168,410

 Estimated expenditures 2007-2008 fiscal year (128,650)
 Capital projects (38,078)

 Estimated FY 2008 adjustment to fund balance 1,682

Estimated fund balance 6/30/2008 59,779



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Revenue</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	131,961	135,200	158,600
311.102	Real Property-Delinquent	3,741	1,700	2,800
311.400	Penalty & Interest	2,225	1,100	1,600
311.500	Vehicle Tax State Collec	3,570	3,820	3,910
Total General Property Taxes		141,497	141,820	166,910
RE61-Interest Earnings				
361.100	Interest On Investments	2,121	500	1,500
Total Interest Earnings		2,121	500	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	0	20,000	0
Total Transfer From Other Funds		0	20,000	0
Division Total: Non-Departmental		143,618	\$162,320	\$168,410
Department Total: Non-Departmental		143,618	\$162,320	\$168,410
Fund Total: LAZY MOUNTAIN RSA		143,618	\$162,320	\$168,410



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,900	2,500	1,200
411.300	Overtime Wages	92	100	100
Total Salaries & Wages		1,992	2,600	1,300
EX12-Benefits				
412.200	Unemployment Contrib	12	17	8
412.300	Medicare	29	41	19
412.400	Retirement Contrib. - DB Plan	88	0	0
412.600	Workers Compensation	229	252	124
412.700	Sbs Contribution	122	163	80
Total Benefits		480	473	231
EX22-Advertising				
422.000	Advertising	225	0	500
Total Advertising		225	0	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,940	4,700	4,400
424.500	Garbage Pickups	45	108	0
Total Utilities-Building Oprtns		3,985	4,808	4,400
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX27-Insurance & Bond				
427.500	Liability Insurance	3	10	15
Total Insurance & Bond		3	10	15
EX28-Maintenance Services				
428.600	Road Maintenance Services	57,546	87,861	92,000
Total Maintenance Services		57,546	87,861	92,000
EX29-Other Contractual				
429.710	Testing	0	50	50
429.900	Other Contractual	49	2,800	2,800
Total Other Contractual		49	2,850	2,850
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	2	25	25
Total Maintenance Supplies		2	25	25
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	250	300
Total Fuel/Oil-Vehicle Use		0	250	300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	81	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	7,037	5,445	7,500
Total Misc Supplies		7,037	5,676	7,700
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	200	200
Total Equipment Under \$5,000		0	200	200
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	24	7
Total Loan Payments		0	24	7
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	13,740	15,097	18,622
Total Intra Govern/Recov Expens		13,740	15,097	18,622
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	33,279	41,613	38,078
Total Capital Project Transfers		33,279	41,613	38,078
Division Total: Non-Departmental		118,339	161,987	166,728
Department Total: Non-Departmental		118,339	161,987	166,728
Fund Total: LAZY MOUNTAIN RSA		118,339	161,987	166,728

RECONCILIATION OF FUND BALANCE: 276

GR. WILLOW ROAD SERVICE AREA

	2005 - 2006 ACTUAL	2006 – 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	490,739	476,310	532,450
TOTAL EXPENDITURES	421,928	468,570	530,470

Audit balance as of 6/30/2006 71,689

 Estimated revenues 2006-2007 fiscal year 476,310

 Estimated expenditures 2006-2007 fiscal year (468,570)

 Loan – principal payment (6,224)

Estimated adjustment to fund balance 1,516

Estimated fund balance 6/30/2007 73,205

 Estimated revenues 2007-2008 fiscal year 532,450

 Estimated expenditures 2007-2008 fiscal year (374,988)

 Capital projects (155,482)

 Estimated FY 2008 adjustment to fund balance 1,980

Estimated fund balance 6/30/2008 75,185



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 276-GREATER WILLOW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
RE11-General Property Taxes				
311.100	Real Property	429,842	457,300	503,500
311.102	Real Property-Delinquent	22,271	7,800	15,000
311.200	Personal Property	136	100	0
311.400	Penalty & Interest	11,478	4,800	7,500
311.500	Vehicle Tax State Collec	4,570	4,810	4,950
Total General Property Taxes		468,297	474,810	530,950
RE37-Other State Revenue				
337.800	State PERS Relief	595	0	0
Total Other State Revenue		595	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,847	1,500	1,500
Total Interest Earnings		1,847	1,500	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	20,000	0	0
Total Transfer From Other Funds		20,000	0	0
Division Total: Non-Departmental		490,739	\$476,310	\$532,450
Department Total: Non-Departmental		490,739	\$476,310	\$532,450
Fund Total: GREATER WILLOW RSA		490,739	\$476,310	\$532,450



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 276-GREATER WILLOW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,594	6,200	7,200
411.300	Overtime Wages	184	300	300
Total Salaries & Wages		3,778	6,500	7,500
EX12-Benefits				
412.200	Unemployment Contrib	23	39	45
412.300	Medicare	50	95	109
412.400	Retirement Contrib. - DB Plan	658	0	0
412.600	Workers Compensation	377	746	710
412.700	Sbs Contribution	232	399	460
Total Benefits		1,340	1,279	1,324
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	131	0	0
Total Expenses Within Borough		131	0	0
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,988	3,500	3,500
424.500	Garbage Pickups	0	52	300
Total Utilities-Building Oprtns		2,988	3,552	3,800
EX25-Rental/Lease				
425.300	Equipment Rental	731	2,000	2,000
Total Rental/Lease		731	2,000	2,000
EX27-Insurance & Bond				
427.500	Liability Insurance	1,065	1,300	1,400
Total Insurance & Bond		1,065	1,300	1,400
EX28-Maintenance Services				
428.600	Road Maintenance Services	182,637	190,000	220,000
428.920	Other Maintenance Service	5,099	0	0
Total Maintenance Services		187,735	190,000	220,000
EX29-Other Contractual				
429.900	Other Contractual	224	11,000	6,000
Total Other Contractual		224	11,000	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	118	1,000	1,000
Total Maintenance Supplies		118	1,000	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 276-GREATER WILLOW RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmenta				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	35,844	35,000	40,000
Total Misc Supplies		35,844	35,225	40,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	500
Total Equipment Under \$5,000		0	0	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	4	248	0
Total Loan Payments		4	248	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	62,244	68,793	90,539
Total Intra Govern/Recov Expens		62,244	68,793	90,539
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	125,726	146,973	155,482
Total Capital Project Transfers		125,726	146,973	155,482
Division Total: Non-Departmental		421,928	468,570	530,470
Department Total: Non-Departmental		421,928	468,570	530,470
Fund Total: GREATER WILLOW RSA		421,928	468,570	530,470

RECONCILIATION OF FUND BALANCE: 277**BIG LAKE ROAD SERVICE AREA**

	2003 – 2005 ACTUAL	2006 – 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	863,403	1,130,680	970,630
TOTAL EXPENDITURES	729,682	1,109,554	948,327

Audit balance as of 6/30/2006			173,493
Estimated revenues 2006-2007 fiscal year	1,130,680		
Estimated expenditures 2006-2007 fiscal year	(1,109,554)		
Loan – Principal Payment	(18,700)		
Estimated adjustment to fund balance		2,426	
Estimated fund balance 6/30/2007			175,919
Estimated revenues 2007-2008 fiscal year	970,630		
Estimated expenditures 2007-2008 fiscal year	(877,264)		
Capital projects	(71,063)		
Loan – Principal Payment	(16,700)		
Estimated FY 2008 adjustment to fund balance		5,603	
Estimated fund balance 6/30/2008			181,522



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 277-BIG LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	795,080	838,900	921,100
311.102	Real Property-Delinquent	32,376	13,000	25,000
311.200	Personal Property	483	500	400
311.400	Penalty & Interest	18,181	7,400	10,000
311.500	Vehicle Tax State Collec	8,420	8,880	9,130
Total General Property Taxes		854,540	868,680	965,630
RE37-Other State Revenue				
337.800	State PERS Relief	1,348	0	0
Total Other State Revenue		1,348	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	7,516	2,000	5,000
Total Interest Earnings		7,516	2,000	5,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	0	260,000	0
Total Transfer From Other Funds		0	260,000	0
Division Total: Non-Departmental		863,403	\$1,130,680	\$970,630
Department Total: Non-Departmental		863,403	\$1,130,680	\$970,630
Fund Total: BIG LAKE RSA		863,403	\$1,130,680	\$970,630



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 277-BIG LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,954	9,900	11,500
411.300	Overtime Wages	48	250	250
Total Salaries & Wages		3,002	10,150	11,750
EX12-Benefits				
412.200	Unemployment Contrib	18	61	71
412.300	Medicare	42	148	171
412.400	Retirement Contrib. - DB Plan	1,427	0	0
412.600	Workers Compensation	327	1,165	1,113
412.700	Sbs Contribution	184	623	721
Total Benefits		1,998	1,997	2,076
EX22-Advertising				
422.000	Advertising	393	250	250
Total Advertising		393	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,986	2,550	2,000
424.500	Garbage Pickups	0	3	0
Total Utilities-Building Oprtns		1,986	2,553	2,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	41	60	75
Total Insurance & Bond		41	60	75
EX28-Maintenance Services				
428.600	Road Maintenance Services	325,108	600,643	650,000
428.920	Other Maintenance Service	5,099	0	0
Total Maintenance Services		330,206	600,643	650,000
EX29-Other Contractual				
429.900	Other Contractual	362	5,304	10,000
Total Other Contractual		362	5,304	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	101	300	300
Total Maintenance Supplies		101	300	300
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	700	1,000
Total Fuel/Oil-Vehicle Use		0	700	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 277-BIG LAKE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	75
433.110	Clothing	0	100	75
433.120	Tools under \$500	0	100	75
433.900	Other Supplies	38,077	48,000	50,000
Total Misc Supplies		38,077	48,300	50,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,487	3,500	3,006
Total Loan Payments		1,487	3,500	3,006
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	100,959	110,133	145,082
Total Intra Govern/Recov Expens		100,959	110,133	145,082
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	251,069	324,164	71,063
Total Capital Project Transfers		251,069	324,164	71,063
Division Total: Non-Departmental		729,682	1,109,554	948,327
Department Total: Non-Departmental		729,682	1,109,554	948,327
Fund Total: BIG LAKE RSA		729,682	1,109,554	948,327

RECONCILIATION OF FUND BALANCE: 278**NORTH COLONY ROAD SERVICE AREA**

	2005 – 2006 ACTUAL	2006 – 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	101,582	96,910	113,120
TOTAL EXPENDITURES	71,986	119,565	123,025

Audit balance as of 6/30/2006 63,440

Estimated revenues 2006-2007 fiscal year 96,910

Estimated expenditures 2006-2007 fiscal year (119,565)
Ordinance no. 06-065 (10,656)

Estimated adjustment to fund balance (33,311)

Estimated fund balance 6/30/2007 30,129

Estimated revenues 2007-2008 fiscal year 113,120

Estimated expenditures 2007-2008 fiscal year (123,025)

Estimated FY 2008 adjustment to fund balance (9,905)

Estimated fund balance 6/30/2008 20,224



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Revenue</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 278-NORTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	87,219	89,400	100,500
311.102	Real Property-Delinquent	7,041	3,200	6,500
311.400	Penalty & Interest	3,458	1,700	2,500
311.500	Vehicle Tax State Collec	2,010	2,110	2,120
Total General Property Taxes		99,727	96,410	111,620
RE61-Interest Earnings				
361.100	Interest On Investments	1,855	500	1,500
Total Interest Earnings		1,855	500	1,500
Division Total: Non-Departmental		101,582	\$96,910	\$113,120
Department Total: Non-Departmental		101,582	\$96,910	\$113,120
Fund Total: NORTH COLONY RSA		101,582	\$96,910	\$113,120



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 278-NORTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	315	1,200	1,500
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		315	1,400	1,700
EX12-Benefits				
412.200	Unemployment Contrib	2	9	11
412.300	Medicare	5	21	25
412.400	Retirement Contrib. - DB Plan	13	0	0
412.600	Workers Compensation	37	161	161
412.700	Sbs Contribution	19	86	105
Total Benefits		75	277	302
EX22-Advertising				
422.000	Advertising	224	25	50
Total Advertising		224	25	50
EX24-Utilities-Building Oprtns				
424.100	Electricity	249	400	450
424.500	Garbage Pickups	84	54	0
Total Utilities-Building Oprtns		333	454	450
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	700
Total Rental/Lease		0	500	700
EX26-Professional Charges				
426.900	Other Professional Chgs	0	25	0
Total Professional Charges		0	25	0
EX27-Insurance & Bond				
427.500	Liability Insurance	7	15	20
Total Insurance & Bond		7	15	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	41,459	87,421	90,000
Total Maintenance Services		41,459	87,421	90,000
EX29-Other Contractual				
429.710	Testing	0	100	100
429.900	Other Contractual	51	1,500	1,500
Total Other Contractual		51	1,600	1,600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	46	200	200
Total Maintenance Supplies		46	200	200



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 278-NORTH COLONY RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	250	250
Total Fuel/Oil-Vehicle Use		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	50	50
433.120	Tools under \$500	0	50	50
433.900	Other Supplies	11,031	5,800	5,800
Total Misc Supplies		11,031	5,950	5,950
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	539	160
Total Loan Payments		0	539	160
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	14,329	15,676	21,643
Total Intra Govern/Recov Expens		14,329	15,676	21,643
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	4,116	5,233	0
Total Capital Project Transfers		4,116	5,233	0
Division Total: Non-Departmental		71,986	119,565	123,025
Department Total: Non-Departmental		71,986	119,565	123,025
Fund Total: NORTH COLONY RSA		71,986	119,565	123,025

RECONCILIATION OF FUND BALANCE: 279**BOGARD ROAD SERVICE AREA**

	2005-2006 ACTUAL	2006 – 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	836,600	844,740	964,470
TOTAL EXPENDITURES	889,623	842,802	976,375

Audit balance as of 6/30/2006 198,242

 Estimated revenues 2006-2007 fiscal year 844,740

 Estimated expenditures 2006-2007 fiscal year (842,802)
 Ordinance no. 06-065 (80,038)

 Estimated adjustment to fund balance (78,100)

Estimated fund balance 6/30/2007 120,142

 Estimated revenues 2007-2008 fiscal year 964,470

 Estimated expenditures 2006-2007 fiscal year (782,064)
 Capital Projects (194,311)

 Estimated FY 2008 adjustment to fund balance (11,905)

Estimated fund balance 6/30/2008 108,237



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 279-BOGARD RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	762,084	803,000	908,400
311.102	Real Property-Delinquent	11,855	7,000	15,000
311.200	Personal Property	1,941	2,000	3,600
311.400	Penalty & Interest	7,528	4,400	6,500
311.500	Vehicle Tax State Collec	23,870	24,340	24,970
Total General Property Taxes		807,278	840,740	958,470
RE37-Other State Revenue				
337.800	State PERS Relief	476	0	0
Total Other State Revenue		476	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	8,845	4,000	6,000
Total Interest Earnings		8,845	4,000	6,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	20,000	0	0
Total Transfer From Other Funds		20,000	0	0
Division Total: Non-Departmental		836,600	\$844,740	\$964,470
Department Total: Non-Departmental		836,600	\$844,740	\$964,470
Fund Total: BOGARD RSA		836,600	\$844,740	\$964,470



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 279-BOGARD RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,067	9,000	10,000
411.300	Overtime Wages	12	700	700
Total Salaries & Wages		6,079	9,700	10,700
EX12-Benefits				
412.200	Unemployment Contrib	36	59	65
412.300	Medicare	85	141	156
412.400	Retirement Contrib. - DB Plan	612	0	0
412.600	Workers Compensation	617	1,113	1,013
412.700	Sbs Contribution	373	595	656
Total Benefits		1,723	1,908	1,890
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	51	0	0
Total Expenses Within Borough		51	0	0
EX22-Advertising				
422.000	Advertising	171	216	250
Total Advertising		171	216	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	20,286	25,300	26,000
424.500	Garbage Pickups	527	0	0
Total Utilities-Building Oprtns		20,813	25,300	26,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	675	700
Total Rental/Lease		0	675	700
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,200	1,500
Total Professional Charges		0	1,200	1,500
EX27-Insurance & Bond				
427.500	Liability Insurance	48	60	75
Total Insurance & Bond		48	60	75
EX28-Maintenance Services				
428.600	Road Maintenance Services	235,094	269,391	523,500
Total Maintenance Services		235,094	269,391	523,500
EX29-Other Contractual				
429.710	Testing	0	300	300
429.900	Other Contractual	287	15,000	7,000
Total Other Contractual		287	15,300	7,300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 279-BOGARD RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	389	1,200	1,200
431.900	Other Maint. Supplies	0	593	0
Total Maintenance Supplies		389	1,793	1,200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	600	750
Total Fuel/Oil-Vehicle Use		0	600	750
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	50	50
433.120	Tools under \$500	0	50	50
433.900	Other Supplies	78,060	62,500	75,000
Total Misc Supplies		78,060	62,650	75,150
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	4,002	1,201
Total Loan Payments		0	4,002	1,201
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	79,955	87,940	131,848
Total Intra Govern/Recov Expens		79,955	87,940	131,848
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	466,954	362,067	194,311
Total Capital Project Transfers		466,954	362,067	194,311
Division Total: Non-Departmental		889,623	842,802	976,375
Department Total: Non-Departmental		889,623	842,802	976,375
Fund Total: BOGARD RSA		889,623	842,802	976,375

RECONCILIATION OF FUND BALANCE: 280**GREATER BUTTE ROAD SERVICE AREA**

	2005 - 2006 ACTUAL	2006 - 2007 AMENDED	2007 - 2008 APPROVED
TOTAL REVENUES	496,434	641,730	560,630
TOTAL EXPENDITURES	432,397	640,607	557,790

Audit balance as of 6/30/2006 117,566

Estimated revenues 2006-2007 fiscal year 641,730

Estimated expenditures 2006-2007 fiscal year (640,607)
Ordinance no. 06-065 (4,499)

Estimated adjustment to fund balance (3,376)

Estimated fund balance 6/30/2007 114,190

Estimated revenues 2007-2008 fiscal year 560,630

Estimated expenditures 2007-2008 fiscal year (415,993)
Capital projects (141,797)

Estimated FY 2008 adjustment to fund balance 2,840

Estimated fund balance 6/30/2008 117,030



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 280-GREATER BUTTE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	455,568	482,800	532,100
311.102	Real Property-Delinquent	18,416	3,900	10,000
311.400	Penalty & Interest	8,383	2,900	4,500
311.500	Vehicle Tax State Collec	10,570	11,130	11,530
Total General Property Taxes		492,937	500,730	558,130
RE61-Interest Earnings				
361.100	Interest On Investments	3,497	1,000	2,500
Total Interest Earnings		3,497	1,000	2,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	0	140,000	0
Total Transfer From Other Funds		0	140,000	0
Division Total: Non-Departmental		496,434	\$641,730	\$560,630
Department Total: Non-Departmental		496,434	\$641,730	\$560,630
Fund Total: GREATER BUTTE RSA		496,434	\$641,730	\$560,630



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,109	3,000	3,500
411.300	Overtime Wages	58	200	200
Total Salaries & Wages		2,167	3,200	3,700
EX12-Benefits				
412.200	Unemployment Contrib	13	20	23
412.300	Medicare	30	47	54
412.400	Retirement Contrib. - DB Plan	87	0	0
412.600	Workers Compensation	246	368	351
412.700	Sbs Contribution	133	197	227
Total Benefits		509	632	655
EX22-Advertising				
422.000	Advertising	222	0	100
Total Advertising		222	0	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,255	11,300	11,000
424.500	Garbage Pickups	267	196	0
Total Utilities-Building Oprtns		9,522	11,496	11,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	14	20	25
Total Insurance & Bond		14	20	25
EX28-Maintenance Services				
428.600	Road Maintenance Services	147,492	294,434	300,000
Total Maintenance Services		147,492	294,434	300,000
EX29-Other Contractual				
429.710	Testing	0	100	100
429.900	Other Contractual	168	12,655	12,000
Total Other Contractual		168	12,755	12,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	27	200	250
Total Maintenance Supplies		27	200	250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 280-GREATER BUTTE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	95	500
Total Fuel/Oil-Vehicle Use		0	95	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	19,921	16,170	20,000
Total Misc Supplies		19,921	16,370	20,200
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	225	67
Total Loan Payments		0	225	67
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	46,518	50,990	65,896
Total Intra Govern/Recov Expens		46,518	50,990	65,896
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	205,839	248,690	141,797
Total Capital Project Transfers		205,839	248,690	141,797
Division Total: Non-Departmental		432,397	640,607	557,790
Department Total: Non-Departmental		432,397	640,607	557,790
Fund Total: GREATER BUTTE RSA		432,397	640,607	557,790

RECONCILIATION OF FUND BALANCE: 281**MEADOW LAKES ROAD SERVICE AREA**

	2005 – 2006 ACTUAL	2006 - 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	1,017,611	1,053,680	1,221,770
TOTAL EXPENDITURES	836,218	1,051,589	1,219,099

Audit balance as of 6/30/2006 292,326

 Estimated revenues 2006-2007 fiscal year 1,053,680

 Estimated expenditures 2006-2007 fiscal year (1,051,589)

 Estimated adjustment to fund balance 2,091

Estimated fund balance 6/30/2007 294,417

 Estimated revenues 2007-2008 fiscal year 1,221,770

 Estimated expenditures 2007-2008 fiscal year (780,373)

 Capital projects (438,726)

 Estimated FY 2008 adjustment to fund balance 2,671

Estimated fund balance 6/30/2008 297,088



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 281-MEADOW LAKES RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	919,583	1,002,300	1,137,500
311.102	Real Property-Delinquent	51,104	21,800	45,000
311.200	Personal Property	1,142	1,100	2,000
311.202	Personal Property-Delinq	1	0	0
311.400	Penalty & Interest	22,877	11,300	16,000
311.500	Vehicle Tax State Collec	14,270	15,180	16,270
Total General Property Taxes		1,008,977	1,051,680	1,216,770
RE61-Interest Earnings				
361.100	Interest On Investments	8,634	2,000	5,000
Total Interest Earnings		8,634	2,000	5,000
Division Total: Non-Departmental		1,017,611	\$1,053,680	\$1,221,770
Department Total: Non-Departmental		1,017,611	\$1,053,680	\$1,221,770
Fund Total: MEADOW LAKES RSA		1,017,611	\$1,053,680	\$1,221,770



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 281-MEADOW LAKES RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,147	9,200	10,700
411.300	Overtime Wages	117	600	600
Total Salaries & Wages		6,264	9,800	11,300
EX12-Benefits				
412.200	Unemployment Contrib	38	59	68
412.300	Medicare	89	143	164
412.400	Retirement Contrib. - DB Plan	141	0	0
412.600	Workers Compensation	644	1,125	1,070
412.700	Sbs Contribution	384	601	693
Total Benefits		1,295	1,928	1,995
EX22-Advertising				
422.000	Advertising	0	383	250
Total Advertising		0	383	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,630	6,600	6,000
424.500	Garbage Pickups	3	100	100
Total Utilities-Building Oprtns		4,633	6,700	6,100
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX26-Professional Charges				
426.300	Due & Fees	3,192	4,000	4,000
426.900	Other Professional Chgs	1,000	1,000	1,000
Total Professional Charges		4,192	5,000	5,000
EX27-Insurance & Bond				
427.500	Liability Insurance	386	470	500
Total Insurance & Bond		386	470	500
EX28-Maintenance Services				
428.600	Road Maintenance Services	288,566	360,694	550,000
428.920	Other Maintenance Service	5,099	0	0
Total Maintenance Services		293,665	360,694	550,000
EX29-Other Contractual				
429.710	Testing	0	200	200
429.900	Other Contractual	310	27,500	14,500
Total Other Contractual		310	27,700	14,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Expense</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	115	500	500
431.900	Other Maint. Supplies	28	0	0
Total Maintenance Supplies		144	500	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	300	300
Total Fuel/Oil-Vehicle Use		0	300	300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	44,522	40,573	60,000
Total Misc Supplies		44,522	40,798	60,225
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	400	0
434.100	Other Equip under \$5,000	0	100	500
Total Equipment Under \$5,000		0	500	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	85,833	94,905	128,503
Total Intra Govern/Recov Expens		85,833	94,905	128,503
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	394,975	501,411	438,726
Total Capital Project Transfers		394,975	501,411	438,726
Division Total: Non-Departmental		836,218	1,051,589	1,219,099
Department Total: Non-Departmental		836,218	1,051,589	1,219,099
Fund Total: MEADOW LAKES RSA		836,218	1,051,589	1,219,099

RECONCILIATION OF FUND BALANCE: 282

GOLD TRAILS ROAD SERVICE AREA

	2005 - 2006 ACTUAL	2006 - 2007 AMENDED	2007 - 2008 APPROVED
TOTAL REVENUES	1,019,081	1,136,810	1,242,740
TOTAL EXPENDITURES	1,069,884	1,134,503	1,245,626

Audit balance as of 6/30/2006 213,771

Estimated revenues 2006-2007 fiscal year 1,136,810

Estimated expenditures 2006-2007 fiscal year (1,134,503)
Ordinance no. 06-065 (48,248)

Estimated adjustment to fund balance (45,941)

Estimated fund balance 6/30/2007 167,830

Estimated revenues 2007-2008 fiscal year 1,242,740

Estimated expenditures 2007-2008 fiscal year (752,049)
Capital projects (493,577)

Estimated FY 2008 adjustment to fund balance (2,886)

Estimated fund balance 6/30/2008 164,944



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 282-GOLD TRAILS RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	946,835	1,031,600	1,174,700
311.102	Real Property-Delinquent	25,421	10,400	25,000
311.400	Penalty & Interest	14,499	6,400	10,000
311.500	Vehicle Tax State Collec	22,500	24,410	26,040
Total General Property Taxes		1,009,255	1,072,810	1,235,740
RE61-Interest Earnings				
361.100	Interest On Investments	9,826	4,000	7,000
Total Interest Earnings		9,826	4,000	7,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	0	60,000	0
Total Transfer From Other Funds		0	60,000	0
Division Total: Non-Departmental		1,019,081	\$1,136,810	\$1,242,740
Department Total: Non-Departmental		1,019,081	\$1,136,810	\$1,242,740
Fund Total: GOLD TRAILS RSA		1,019,081	\$1,136,810	\$1,242,740



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 282-GOLD TRAILS RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	11,851	18,000	21,000
411.300	Overtime Wages	1,105	600	600
Total Salaries & Wages		12,956	18,600	21,600
EX12-Benefits				
412.200	Unemployment Contrib	78	112	130
412.300	Medicare	175	270	314
412.400	Retirement Contrib. - DB Plan	360	0	0
412.600	Workers Compensation	1,362	2,134	2,045
412.700	Sbs Contribution	794	1,141	1,325
Total Benefits		2,769	3,657	3,814
EX22-Advertising				
422.000	Advertising	566	250	250
Total Advertising		566	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	16,174	21,000	21,000
424.500	Garbage Pickups	840	108	0
Total Utilities-Building Oprtns		17,014	21,108	21,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500
EX26-Professional Charges				
426.300	Due & Fees	0	75	75
426.900	Other Professional Chgs	3,560	3,500	3,500
Total Professional Charges		3,560	3,575	3,575
EX27-Insurance & Bond				
427.500	Liability Insurance	73	90	100
Total Insurance & Bond		73	90	100
EX28-Maintenance Services				
428.600	Road Maintenance Services	378,938	411,427	450,000
Total Maintenance Services		378,938	411,427	450,000
EX29-Other Contractual				
429.710	Testing	0	200	200
429.900	Other Contractual	3,358	17,500	14,500
Total Other Contractual		3,358	17,700	14,700



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 282-GOLD TRAILS RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	215	750	750
Total Maintenance Supplies		215	750	750
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	350	350
Total Fuel/Oil-Vehicle Use		0	350	350
EX33-Misc Supplies				
433.100	Personnel Supplies	0	75	75
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	59,421	65,465	85,000
Total Misc Supplies		59,421	65,690	85,225
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	400	0
434.100	Other Equip under \$5,000	0	100	500
Total Equipment Under \$5,000		0	500	500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	2,413	724
Total Loan Payments		0	2,413	724
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	92,699	104,707	148,961
Total Intra Govern/Recov Expens		92,699	104,707	148,961
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	498,314	483,186	493,577
Total Capital Project Transfers		498,314	483,186	493,577
Division Total: Non-Departmental		1,069,884	1,134,503	1,245,626
Department Total: Non-Departmental		1,069,884	1,134,503	1,245,626
Fund Total: GOLD TRAILS RSA		1,069,884	1,134,503	1,245,626

RECONCILIATION OF FUND BALANCE: 283**GR. TALKEETNA ROAD SERVICE AREA**

	2005 - 2006 ACTUAL	2006 - 2007 AMENDED	2007 - 2008 APPROVED
TOTAL REVENUES	331,476	330,810	374,430
TOTAL EXPENDITURES	265,713	329,335	367,048

Audit balance as of 6/30/2006 107,426

 Estimated revenues 2006-2007 fiscal year 330,810

 Estimated expenditures 2006-2007 fiscal year (329,335)

 Estimated adjustment to fund balance 1,475

Estimated fund balance 6/30/2007 108,901

 Estimated revenues 2007-2008 fiscal year 374,430

 Estimated expenditures 2007-2008 fiscal year (352,284)
 Capital projects (14,764)

 Estimated FY 2008 adjustment to fund balance 7,382

Estimated fund balance 6/30/2008 116,283



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 283-GREATER TALKEETNA RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	302,901	316,200	352,700
311.102	Real Property-Delinquent	13,473	4,600	10,000
311.200	Personal Property	361	300	300
311.400	Penalty & Interest	7,162	4,100	4,500
311.500	Vehicle Tax State Collec	4,410	4,710	4,930
Total General Property Taxes		328,306	329,910	372,430
RE61-Interest Earnings				
361.100	Interest On Investments	3,170	900	2,000
Total Interest Earnings		3,170	900	2,000
Division Total: Non-Departmental		331,476	\$330,810	\$374,430
Department Total: Non-Departmental		331,476	\$330,810	\$374,430
Fund Total: GREATER TALKEETNA RSA		331,476	\$330,810	\$374,430



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 283-GREATER TALKEETNA RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,103	3,498	3,500
411.300	Overtime Wages	12	150	150
Total Salaries & Wages		1,115	3,648	3,650
EX12-Benefits				
412.200	Unemployment Contrib	7	19	22
412.300	Medicare	16	46	53
412.400	Retirement Contrib. - DB Plan	59	0	0
412.600	Workers Compensation	113	362	346
412.700	Sbs Contribution	68	201	224
Total Benefits		263	628	645
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	14	0
Total Expenses Within Borough		0	14	0
EX22-Advertising				
422.000	Advertising	224	100	100
Total Advertising		224	100	100
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	3	30	0
Total Utilities-Building Oprtns		3	30	0
EX25-Rental/Lease				
425.300	Equipment Rental	0	963	1,000
Total Rental/Lease		0	963	1,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	15,000	0
Total Professional Charges		0	15,000	0
EX27-Insurance & Bond				
427.500	Liability Insurance	14	20	25
Total Insurance & Bond		14	20	25
EX28-Maintenance Services				
428.600	Road Maintenance Services	172,316	211,986	230,000
Total Maintenance Services		172,316	211,986	230,000
EX29-Other Contractual				
429.900	Other Contractual	820	2,500	20,000
Total Other Contractual		820	2,500	20,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 283-GREATER TALKEETNA RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	11	150	150
Total Maintenance Supplies		11	150	150
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	2	500
Total Fuel/Oil-Vehicle Use		0	2	500
EX33-Misc Supplies				
433.900	Other Supplies	9,235	10,000	12,500
Total Misc Supplies		9,235	10,000	12,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	500
Total Equipment Under \$5,000		0	0	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	61,206	66,960	83,214
Total Intra Govern/Recov Expens		61,206	66,960	83,214
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	20,506	17,334	14,764
Total Capital Project Transfers		20,506	17,334	14,764
Division Total: Non-Departmental		265,713	329,335	367,048
Department Total: Non-Departmental		265,713	329,335	367,048
Fund Total: GREATER TALKEETNA RSA		265,713	329,335	367,048

RECONCILIATION OF FUND BALANCE: 284TRAPPER CREEK ROAD SERVICE AREA

	2005 - 2006 ACTUAL	2006 - 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	127,678	120,180	139,100
TOTAL EXPENDITURES	95,919	127,816	137,086

Audit balance as of 6/30/2006			42,615
Estimated revenues 2006-2007 fiscal year	120,180		
Estimated expenditures 2006-2007 fiscal year	(127,816)		
Estimated adjustment to fund balance		(7,636)	
Estimated fund balance 6/30/2007			34,979
Estimated revenues 2006-2007 fiscal year	139,100		
Estimated expenditures 2006-2007 fiscal year	(117,234)		
Capital projects	(19,852)		
Estimated FY 2008 adjustment to fund balance		2,014	
Estimated fund balance 6/30/2008			36,993



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 284-TRAPPER CREEK RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	113,493	114,700	128,200
311.102	Real Property-Delinquent	8,020	2,200	6,000
311.400	Penalty & Interest	3,806	1,400	2,500
311.500	Vehicle Tax State Collec	1,230	1,480	1,600
Total General Property Taxes		126,549	119,780	138,300
RE61-Interest Earnings				
361.100	Interest On Investments	1,129	400	800
Total Interest Earnings		1,129	400	800
Division Total: Non-Departmental		127,678	\$120,180	\$139,100
Department Total: Non-Departmental		127,678	\$120,180	\$139,100
Fund Total: TRAPPER CREEK RSA		127,678	\$120,180	\$139,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 283-GREATER TALKEETNA RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	11	150	150
Total Maintenance Supplies		11	150	150
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	2	500
Total Fuel/Oil-Vehicle Use		0	2	500
EX33-Misc Supplies				
433.900	Other Supplies	9,235	10,000	12,500
Total Misc Supplies		9,235	10,000	12,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	500
Total Equipment Under \$5,000		0	0	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	61,206	66,960	83,214
Total Intra Govern/Recov Expens		61,206	66,960	83,214
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	20,506	17,334	14,764
Total Capital Project Transfers		20,506	17,334	14,764
Division Total: Non-Departmental		265,713	329,335	367,048
Department Total: Non-Departmental		265,713	329,335	367,048
Fund Total: GREATER TALKEETNA RSA		265,713	329,335	367,048



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
Fund Total:	TRAPPER CREEK RSA	95,919	127,801	137,086

RECONCILIATION OF FUND BALANCE: 285**ALPINE ROAD SERVICE AREA**

	2005 – 2006 ACTUAL	2006 - 2007 AMENDED	2007 – 2008 APPROVED
TOTAL REVENUES	166,531	198,580	180,130
TOTAL EXPENDITURES	129,404	199,906	178,237

Audit balance as of 6/30/2006 74,981

Estimated revenues 2006-2007 fiscal year 198,580

Estimated expenditures 2006-2007 fiscal year (199,906)
Ordinance no. 06-065 (2,161)

Estimated adjustment to fund balance (3,487)

Estimated fund balance 6/30/2007 71,494

Estimated revenues 2007-2008 fiscal year 180,130

Estimated expenditures 2007-2008 fiscal year (169,375)
Capital projects (8,862)

Estimated FY 2008 adjustment to fund balance 1,893

Estimated fund balance 6/30/2008 73,387



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 285-ALPINE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	143,197	144,500	161,100
311.102	Real Property-Delinquent	12,558	3,300	9,500
311.400	Penalty & Interest	4,759	2,000	3,500
311.500	Vehicle Tax State Collec	3,980	4,380	4,530
Total General Property Taxes		164,493	154,180	178,630
RE61-Interest Earnings				
361.100	Interest On Investments	2,038	400	1,500
Total Interest Earnings		2,038	400	1,500
RE67-Transfer From Other Funds				
367.400	Capital Projects	0	44,000	0
Total Transfer From Other Funds		0	44,000	0
Division Total: Non-Departmental		166,531	\$198,580	\$180,130
Department Total: Non-Departmental		166,531	\$198,580	\$180,130
Fund Total: ALPINE RSA		166,531	\$198,580	\$180,130



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 285-ALPINE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	984	1,600	2,500
411.300	Overtime Wages	0	100	100
Total Salaries & Wages		984	1,700	2,600
EX12-Benefits				
412.200	Unemployment Contrib	6	11	16
412.300	Medicare	13	25	38
412.400	Retirement Contrib. - DB Plan	19	0	0
412.600	Workers Compensation	103	196	247
412.700	Sbs Contribution	60	105	160
Total Benefits		201	337	461
EX22-Advertising				
422.000	Advertising	222	0	200
Total Advertising		222	0	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,530	2,300	2,500
424.500	Garbage Pickups	93	48	0
Total Utilities-Building Oprtns		1,623	2,348	2,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	400	500
Total Rental/Lease		0	400	500
EX27-Insurance & Bond				
427.500	Liability Insurance	7	10	15
Total Insurance & Bond		7	10	15
EX28-Maintenance Services				
428.600	Road Maintenance Services	65,557	116,202	125,000
Total Maintenance Services		65,557	116,202	125,000
EX29-Other Contractual				
429.900	Other Contractual	66	4,500	4,500
Total Other Contractual		66	4,500	4,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	9	50	50
Total Maintenance Supplies		9	50	50
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	250	300
Total Fuel/Oil-Vehicle Use		0	250	300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 285-ALPINE RSA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	50
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.900	Other Supplies	4,842	7,950	8,000
Total Misc Supplies		4,842	8,150	8,200
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	108	32
Total Loan Payments		0	108	32
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	18,280	20,009	25,017
Total Intra Govern/Recov Expens		18,280	20,009	25,017
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	37,613	44,075	8,862
446.700	Tfr415/425/430/435/440/47	0	3,919	0
Total Capital Project Transfers		37,613	47,994	8,862
Division Total: Non-Departmental		129,404	202,058	178,237
Department Total: Non-Departmental		129,404	202,058	178,237
Fund Total: ALPINE RSA		129,404	202,058	178,237

RECONCILIATION OF FUND BALANCE: 290**TALKEETNA FLOOD CONTROL**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	12,426	11,610	12,830
TOTAL EXPENDITURES	23,638	23,419	8,483

Audit balance as of 6/30/2006			20,407
Estimated revenues 2006-2007 fiscal year	11,610		
Estimated expenditures 2006-2007 fiscal year	(23,419)		
Estimated adjustment to fund balance		(11,809)	
Estimated fund balance 6/30/2007			8,598
Estimated revenues 2007-2008 fiscal year	12,830		
Estimated expenditures 2007-2008 fiscal year	(8,483)		
Estimated FY2008 adjustment to fund balance		4,347	
Estimated fund balance 6/30/2008			12,945

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$12,394,100. A mill rate of 1.02 is requested to generate adequate tax revenue 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	11,730,100	11,900	0	500	11,400
Sr Cit/Vet	620,800	600	600	0	0
Farm	0	0	0	0	0
Personal	43,200	0	0	0	0
Total	12,394,100	12,500	600	500	11,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$11,400
311 102	Real Property Taxes - Delinquent	100
311 200	Personal Property Taxes	-0-
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	530

361 000 INTEREST

361 100	Interest Earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES \$12,830

RECONCILIATION OF FUND BALANCE: 291**GARDEN TERRACE ESTATES**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	92,162	59,520	65,872
TOTAL EXPENDITURES	31,857	44,082	52,366

Audit balance as of 6/30/2006			22,755
Estimated revenues 2006-2007 fiscal year	59,520		
Estimated expenditures 2006-2007 fiscal year	(44,082)		
Loan – Principal Payment	(8,272)		
Estimated adjustment to fund balance		7,166	
Estimated fund balance 6/30/2007			29,921
Estimated revenues 2007-2008 fiscal year	65,872		
Estimated expenditures 2007-2008 fiscal year	(52,366)		
Loan – Principal Payment	(8,272)		
Estimated FY2008 adjustment to fund balance		5,234	
Estimated fund balance 6/30/2008			35,155

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$8,424,700. A mill rate of 8.48 is requested to generate adequate tax revenue 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	7,560,400	64,100	0	3,200	60,900
Sr Cit/Vet	864,300	7,300	7,300	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	8,424,700	71,400	7,300	3,200	60,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$60,900
311 102	Real Property Taxes - Delinquent	1,500
311 400	Penalty & Interest on Delinquent Taxes	500
311 500	Vehicle Tax/State Collected	430

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	2,042
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361 000 INTEREST

361 100	Interest Earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES \$65,872

RECONCILIATION OF FUND BALANCE: 292

POINT MACKENZIE SERVICE AREA

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	50,133	50,500	42,000
TOTAL EXPENDITURES	0	40,000	40,000

Audit balance as of 6/30/2006			73,071
Estimated revenues 2006-2007 fiscal year	50,500		
Estimated expenditures 2006-2007 fiscal year	(40,000)		
Estimated adjustment to fund balance		10,500	
Estimated fund balance 6/30/2007			83,571
Estimated revenues 2007-2008 fiscal year	42,000		
Estimated expenditures 2007-2008 fiscal year	(40,000)		
Estimated FY2008 adjustment to fund balance		2,000	
Estimated fund balance 6/30/2008			85,571

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is \$8,194,300. A mill rate of 5.26 mills is requested to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	8,194,300	43,098	0	2,098	41,000
Sr Cit/Vet	0	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	8,194,300	43,098	0	2,098	41,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$41,000
311 200	Personal Property Taxes	-0-

361 000 INTEREST

361 100	Interest Earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES		<u>\$42,000</u>
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RECONCILIATION OF FUND BALANCE: 293**TALKEETNA WATER/SEWER**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	181,076	195,200	220,013
TOTAL EXPENDITURES	155,883	165,312	195,966

Audit balance as of 6/30/2006 (79,430)

Estimated revenues 2006-2007 fiscal year 195,200

Estimated expenditures 2006-2007 fiscal year (165,312)

Loan – Principal Payment (12,625)

Estimated adjustment to fund balance 17,263

Estimated fund balance 6/30/2007 (62,167)

Estimated revenues 2007-2008 fiscal year 220,013

Estimated expenditures 2007-2008 fiscal year (195,966)

Loan – Principal Payment (12,625)

Estimated FY2008 adjustment to fund balance 11,422

Estimated fund balance 6/30/2008 (50,745)

RECONCILIATION OF FUND BALANCE: 294**FREEDOM HILLS SUBDIVISION ROAD**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	2,525	1,800	1,500
TOTAL EXPENDITURES	0	10,000	10,000

Audit Balance as of 6/30/2006			65,963
Estimated revenues 2006-2007 fiscal year	1,800		
Estimated expenditures 2006-2007 fiscal year	(10,000)		
Estimated adjustment to fund balance		(8,200)	
Estimated fund balance 6/30/2007			57,763
Estimated revenues 2007-2008 fiscal year	1,500		
Estimated expenditures 2007-2008 fiscal year	(10,000)		
Estimated FY2008 adjustment to fund balance		(8,500)	
Estimated fund balance 6/30/2008			49,263

RECONCILIATION OF FUND BALANCE: 295**CIRCLE VIEW / STAMPEDE ESTATES**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	17,955	11,608	10,200
TOTAL EXPENDITURES	1,640	7,500	10,080

Audit Balance as of 6/30/2006			(157,261)
Estimated revenues 2006-2007 fiscal year	11,608		
Estimated expenditures 2006-2007 fiscal year	(7,500)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		(1,892)	
Estimated fund balance 6/30/2007			(159,153)
Estimated revenues 2007-2008 fiscal year	10,200		
Estimated expenditures 2007-2008 fiscal year	(10,080)		
Loan – Principal Payment	(6,000)		
Estimated FY2008 adjustment to fund balance		(5,880)	
Estimated fund balance 6/30/2008			(165,033)

RECONCILIATION OF FUND BALANCE: 296**CHASE TRAIL SERVICE AREA**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	1,003	820	630
TOTAL EXPENDITURES	1,443	2,925	2,900

Audit balance as of 6/30/2006			21,522
Estimated revenues 2006-2007 fiscal year	820		
Estimated expenditures 2006-2007 fiscal year	(2,925)		
Estimated adjustment to fund balance		(2,105)	
Estimated fund balance 6/30/2007			19,417
Estimated revenues 2007-2008 fiscal year	630		
Estimated expenditures 2007-2008 fiscal year	(2,900)		
Estimated FY2008 adjustment to fund balance		(2,270)	
Estimated fund balance 6/30/2008			17,147

The estimated 2007-2008 fiscal year assessed valuation (as of January 1, 2007) is -0-. A mill rate of 0.00 was approved for fiscal year 2007 for trail maintenance.

NET TAX LEVY REQUIREMENT

Breakdown information between real and personal property assessed valuations and taxes:

311 000 GENERAL PROPERTY TAXES

311 102	Real Property Taxes- Delinquent	-0-
311 500	Vehicle Tax	130

361 000 INTEREST

361 100	Interest Earnings	<u>\$500</u>
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TOTAL ESTIMATED REVENUES		<u>\$630</u>
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RECONCILIATION OF FUND BALANCE: 297**ROADS OUTSIDE SERVICE AREA**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	181	100	100
TOTAL EXPENDITURES	793	1,500	2,500

Audit Balance as of 6/30/2006 4,343

Estimated revenues 2006-2007 fiscal year 100

Estimated expenditures 2006-2007 fiscal year (1,500)

Estimated adjustment to fund balance (1,400)

Estimated fund balance 6/30/2007 2,943

Estimated revenues 2007-2008 fiscal year 100

Estimated expenditures 2007-2008 fiscal year (2,500)

Estimated FY2008 adjustment to fund balance (2,400)

Estimated fund balance 6/30/2008 543

RECONCILIATION OF FUND BALANCE: 204**EDUCATION OPERATING**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	160,081,489	183,687,945	223,960,344
TOTAL EXPENDITURES	156,642,282	183,687,945	223,960,344

Estimated fund balance 6/30/2006			-0-
Estimated revenues 2006-2007 fiscal year	183,687,945		
Estimated expenditures 2006-2007 fiscal year	(183,687,945)		
Estimated FY2007 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2007			-0-
Estimated revenues 2007-2008 fiscal year	223,960,344		
Estimated expenditures 2007-2008 fiscal year	(223,960,344)		
Estimated FY2008 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2008			-0-



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	1,816,944	22,699,638	28,684,854
Total Federal Grants		1,816,944	22,699,638	28,684,854
RE37-Other State Revenue				
337.300	Education/State	115,901,417	118,903,493	147,892,875
Total Other State Revenue		115,901,417	118,903,493	147,892,875
RE50-Education Revenue				
350.000	Education/Local	4,282,723	2,504,409	3,749,616
Total Education Revenue		4,282,723	2,504,409	3,749,616
RE67-Transfer From Other Funds				
367.110	Areawide	38,080,405	39,580,405	43,632,999
Total Transfer From Other Funds		38,080,405	39,580,405	43,632,999
Division Total: Non-Departmental		160,081,489	\$183,687,945	\$223,960,344
Department Total: Non-Departmental		160,081,489	\$183,687,945	\$223,960,344
Fund Total: EDUCATION OPERATING		160,081,489	\$183,687,945	\$223,960,344



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	156,642,282	183,687,945	223,960,344
Total Education		156,642,282	183,687,945	223,960,344
Division Total: Non-Departmental		156,642,282	183,687,945	223,960,344
Department Total: Non-Departmental		156,642,282	183,687,945	223,960,344
Fund Total: EDUCATION OPERATING		156,642,282	183,687,945	223,960,344

RECONCILIATION OF FUND BALANCE: 510**SOLID WASTE ENTERPRISE FUND**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	3,547,305	3,250,470	3,887,006
TOTAL EXPENDITURES	3,062,759	4,036,823	4,574,699

Unrestricted Net Assets at June 30, 2006 1,410,054

Estimated revenues 2006-2007 fiscal year 3,250,470

Estimated expenditures 2006-2007 fiscal year (4,036,823)

Ordinance 07-003 (388,859)

Ordinance 07-079 (600,000)

Estimated fiscal year 2007 adjustment to net assets (1,775,212)

Estimated Unrestricted Net Assets at June 30, 2007 (365,158)

Estimated revenues 2007-2008 fiscal year 3,887,006

Estimated expenditures 2007-2008 fiscal year (4,314,699)

Capital Projects (260,000)

Estimated fiscal year 2008 adjustment to net assets (687,693)

Estimated Unrestricted Net Assets at June 30, 2008 (1,052,851)



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	22,741	0	81,406
Total Other State Revenue		22,741	0	81,406
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Cchecks	130	0	0
344.600	Landfill User Fees	3,355,915	3,160,000	3,650,000
344.700	Finance Charge	573	470	500
344.800	Sale of Recyclable Materials	0	0	100
344.900	Hazardous Waste Fees	65,166	50,000	65,000
Total Sanitation/Septage Fees		3,421,783	3,210,470	3,715,600
RE61-Interest Earnings				
361.100	Interest On Investments	102,218	40,000	90,000
Total Interest Earnings		102,218	40,000	90,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	563	0	0
Total Proceeds Of Gfs Disposal		563	0	0
Division Total: Non-Departmental		3,547,305	\$3,250,470	\$3,887,006
Department Total: Non-Departmental		3,547,305	\$3,250,470	\$3,887,006
Fund Total: SOLID WASTE		3,547,305	\$3,250,470	\$3,887,006



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX34-Equipment Under \$5,000				
451.998	Amortization Expense	47,176	45,017	50,000
Total Equipment Under \$5,000		47,176	45,017	50,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	0	203,350
Total Loan Payments		0	0	203,350
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	3,100	3,500	4,000
443.260	Computer - Admin & Audit	1,500	2,000	2,500
443.280	Finance - Admin & Audit	9,200	10,000	9,500
443.290	Legal - Admin & Audit	2,100	2,500	3,000
443.300	Maintenance	0	34,000	35,000
Total Intra Govern/Recov Expens		15,900	52,000	54,000
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	35,000	1,791,678	260,000
Total Capital Project Transfers		35,000	1,791,678	260,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	108,766	86,000	140,000
Total Equipment Over \$5000		108,766	86,000	140,000
EX52-Landfill Postclosure				
452.000	Postclosure Costs	166,989	189,889	220,717
Total Landfill Postclosure		166,989	189,889	220,717
Division Total: Non-Departmental		373,831	2,164,584	928,067
Department Total: Non-Departmental		373,831	2,164,584	928,067



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	206,076	233,288	237,186
411.200	Temp Wages & Adjmts	42,157	16,208	44,265
411.300	Overtime Wages	7,773	7,000	7,000
Total Salaries & Wages		256,006	256,496	288,451
EX12-Benefits				
412.100	Insurance Contrib	66,035	79,195	85,800
412.200	Unemployment Contrib	1,523	1,634	1,731
412.300	Medicare	3,615	3,949	4,183
412.400	Retirement Contrib. - DB Plan	47,346	52,607	82,755
412.600	Workers Compensation	48,304	49,889	53,613
412.700	Sbs Contribution	15,558	16,692	17,682
Total Benefits		182,380	203,966	245,764
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	132	(21)	0
413.200	Expense Reimb-Within Boro	0	50	0
Total Expenses Within Borough		132	29	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	83	250	0
414.200	Exp Reimb- Outside Boro	1,552	1,500	1,600
414.400	Travel Tickets	1,703	1,848	3,200
414.900	Other Exp-Outside Boro	189	150	150
Total Expenses Outside Of Boro		3,527	3,748	4,950
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	121	22	0
Total Bad Debts Expense		121	22	0
EX21-Communications				
421.100	Telephone	8,296	8,914	11,600
421.200	Postage	276	400	700
421.300	Communication Network	0	0	1,800
Total Communications		8,572	9,314	14,100
EX22-Advertising				
422.000	Advertising	3,273	2,735	3,000
Total Advertising		3,273	2,735	3,000
EX23-Printing				
423.000	Printing	751	658	0
Total Printing		751	658	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,119	13,550	17,000
424.300	Natural Gas	670	1,000	5,500
424.600	Heating Fuel-Oil	1,668	3,675	500
Total Utilities-Building Oprtns		15,456	18,225	23,000
EX25-Rental/Lease				
425.300	Equipment Rental	1,897	593	1,000
Total Rental/Lease		1,897	593	1,000
EX26-Professional Charges				
426.300	Due & Fees	5,355	5,200	4,500
426.600	Computer Software	2,551	4,100	3,500
426.900	Other Professional Chgs	22,857	26,936	47,000
Total Professional Charges		30,762	36,236	55,000
EX27-Insurance & Bond				
427.100	Property Insurance	7,143	5,146	7,500
427.500	Liability Insurance	1,430	1,700	1,500
Total Insurance & Bond		8,573	6,846	9,000
EX28-Maintenance Services				
428.100	Building Maint Services	4,900	1,430	0
428.200	Grounds Maint Services	850	800	1,000
428.300	Equipment Maint Services	12,161	7,000	15,000
428.400	Vehicle Maint Services	1,783	691	1,700
428.920	Other Maintenance Service	200	2,000	2,000
Total Maintenance Services		19,894	11,921	19,700
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,349	2,000	4,500
429.210	Training/Instructor Fees	0	600	600
429.500	Labor Services	541,034	709,046	910,000
429.710	Testing	60,022	65,700	66,000
429.900	Other Contractual	26,818	64,836	80,000
Total Other Contractual		630,223	842,182	1,061,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,019	1,605	2,350
430.200	Copier/Fax Supplies	0	500	500
Total Office Supplies		2,019	2,105	2,850



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,263	578	4,000
431.200	Building Maint Supplies	475	2,500	2,100
431.300	Equipment Maint Supplies	7,912	9,100	7,000
431.400	Grounds Maint Supplies	1,351	1,300	1,700
Total Maintenance Supplies		14,001	13,478	14,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	800
432.200	Gas	9,400	8,230	8,000
Total Fuel/Oil-Vehicle Use		9,400	8,230	8,800
EX33-Misc Supplies				
433.100	Personnel Supplies	476	1,034	1,500
433.110	Clothing	1,126	1,450	1,250
433.120	Tools under \$500	468	800	800
433.200	Medical Supplies	315	450	300
433.300	Books/Subscriptions	143	225	200
433.500	Training Supplies	0	100	100
433.700	Resale Supplies	633	0	0
433.900	Other Supplies	1,779	2,740	3,500
Total Misc Supplies		4,941	6,799	7,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,587	4,360	0
434.100	Other Equip under \$5,000	3,597	3,945	3,000
434.300	Furniture Under \$5,000	1,082	13,001	4,000
Total Equipment Under \$5,000		6,266	21,306	7,000
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	17,583	0	0
Total Intra Govern/Recov Expens		17,583	0	0
Division Total: Central Landfill		1,215,777	1,444,889	1,766,165



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	289,481	334,287	360,983
411.200	Temp Wages & Adjmts	60,586	24,908	51,265
411.300	Overtime Wages	6,259	8,500	7,500
Total Salaries & Wages		356,326	367,695	419,748
EX12-Benefits				
412.100	Insurance Contrib	98,450	114,445	124,800
412.200	Unemployment Contrib	2,113	2,287	2,519
412.300	Medicare	5,088	5,526	6,087
412.400	Retirement Contrib. - DB Plan	66,724	89,001	124,879
412.600	Workers Compensation	69,675	81,038	83,320
412.700	Sbs Contribution	21,585	23,361	25,731
Total Benefits		263,637	315,658	367,336
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	579	703	600
413.200	Expense Reimb-Within Boro	15	200	200
413.300	Exp Allowance-Within Boro	0	200	0
Total Expenses Within Borough		594	1,103	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	54	0	60
414.200	Exp Reimb- Outside Boro	0	0	100
Total Expenses Outside Of Boro		54	0	160
EX21-Communications				
421.100	Telephone	8,027	9,372	8,200
421.200	Postage	276	300	500
Total Communications		8,303	9,672	8,700
EX22-Advertising				
422.000	Advertising	2,150	0	1,500
Total Advertising		2,150	0	1,500
EX23-Printing				
423.000	Printing	328	439	500
Total Printing		328	439	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,673	9,336	8,000
424.600	Heating Fuel-Oil	386	500	0
Total Utilities-Building Oprtns		8,060	9,836	8,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX25-Rental/Lease				
425.100	Land Lease	6,000	6,000	0
425.300	Equipment Rental	0	1,000	200
Total Rental/Lease		6,000	7,000	200
EX26-Professional Charges				
426.300	Due & Fees	0	500	500
426.600	Computer Software	0	169	500
426.900	Other Professional Chgs	35	150	0
Total Professional Charges		35	819	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	2,389	1,973	3,000
Total Insurance & Bond		2,389	1,973	3,000
EX28-Maintenance Services				
428.100	Building Maint Services	6,349	7,000	10,000
428.200	Grounds Maint Services	13,219	13,362	20,000
428.300	Equipment Maint Services	413	700	700
428.400	Vehicle Maint Services	275	500	500
428.500	Commun Equip Maint Servic	0	800	0
428.900	Other Bldg. Maint Service	0	800	1,000
428.920	Other Maintenance Service	43	150	150
Total Maintenance Services		20,298	23,312	32,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	929	1,250	1,250
429.500	Labor Services	501,633	354,857	404,000
429.710	Testing	19,349	20,000	25,000
429.900	Other Contractual	18,585	24,052	54,000
Total Other Contractual		540,497	400,159	484,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	884	1,068	1,500
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		884	1,068	1,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	200	200
431.200	Building Maint Supplies	1,788	(698)	800
431.300	Equipment Maint Supplies	608	1,400	1,000
431.400	Grounds Maint Supplies	292	600	600
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		2,688	1,602	2,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	100
432.200	Gas	1,020	946	1,800
Total Fuel/Oil-Vehicle Use		1,020	946	1,900
EX33-Misc Supplies				
433.100	Personnel Supplies	597	(1,550)	700
433.110	Clothing	195	500	300
433.120	Tools under \$500	233	500	500
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	0	100	0
433.500	Training Supplies	0	200	200
433.700	Resale Supplies	633	0	0
433.900	Other Supplies	756	2,000	1,000
Total Misc Supplies		2,415	1,950	2,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,100	7,000
434.100	Other Equip under \$5,000	3,936	7,067	6,000
434.300	Furniture Under \$5,000	0	50	500
Total Equipment Under \$5,000		3,936	10,217	13,500
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	6,690	0	0
Total Intra Govern/Recov Expens		6,690	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	105,000
Total Equipment Over \$5000		0	0	105,000
Division Total: Transfer Sites		1,226,302	1,153,449	1,455,144



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	45,475	47,934	71,089
411.200	Temp Wages & Adjmts	10,168	16,800	17,640
411.300	Overtime Wages	858	500	900
Total Salaries & Wages		56,501	65,234	89,629
EX12-Benefits				
412.100	Insurance Contrib	15,402	16,920	24,960
412.200	Unemployment Contrib	339	385	538
412.300	Medicare	798	929	1,300
412.400	Retirement Contrib. - DB Plan	10,424	4,149	24,397
412.600	Workers Compensation	11,480	15,134	17,954
412.700	Sbs Contribution	3,460	3,927	5,495
Total Benefits		41,903	41,444	74,644
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	8	0	0
413.200	Expense Reimb-Within Boro	0	0	100
Total Expenses Within Borough		8	0	100
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	800
414.400	Travel Tickets	0	0	800
Total Expenses Outside Of Boro		0	0	1,600
EX21-Communications				
421.100	Telephone	213	(30)	800
421.200	Postage	0	200	200
Total Communications		213	170	1,000
EX22-Advertising				
422.000	Advertising	450	300	1,000
Total Advertising		450	300	1,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	1,500
424.300	Natural Gas	0	0	800
424.600	Heating Fuel-Oil	175	1,814	0
Total Utilities-Building Oprtns		175	1,814	2,300
EX25-Rental/Lease				
425.300	Equipment Rental	2,200	0	500
Total Rental/Lease		2,200	0	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Due & Fees	0	50	150
426.600	Computer Software	0	1,750	500
426.900	Other Professional Chgs	140	285	1,000
Total Professional Charges		140	2,085	1,650
EX27-Insurance & Bond				
427.500	Liability Insurance	360	283	500
Total Insurance & Bond		360	283	500
EX28-Maintenance Services				
428.100	Building Maint Services	0	144	500
428.400	Vehicle Maint Services	0	0	500
428.920	Other Maintenance Service	0	0	500
Total Maintenance Services		0	144	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	125	1,500	500
429.210	Training/Instructor Fees	0	400	0
429.500	Labor Services	0	1,900	500
429.900	Other Contractual	135,904	168,146	160,000
Total Other Contractual		136,029	171,946	161,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	120	200
Total Office Supplies		0	120	200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	250	500
431.200	Building Maint Supplies	0	221	300
431.300	Equipment Maint Supplies	443	100	100
Total Maintenance Supplies		443	571	900
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,201	1,447	3,000
Total Fuel/Oil-Vehicle Use		3,201	1,447	3,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX33-Misc Supplies				
433.100	Personnel Supplies	562	500	800
433.110	Clothing	251	700	500
433.120	Tools under \$500	275	(889)	500
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	0	200
433.500	Training Supplies	0	100	200
433.900	Other Supplies	2,251	2,650	2,500
Total Misc Supplies		3,339	3,161	4,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,440	0
434.100	Other Equip under \$5,000	1,387	5,531	3,000
434.300	Furniture Under \$5,000	0	0	3,000
Total Equipment Under \$5,000		1,387	6,971	6,000
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	500	0	0
Total Intra Govern/Recov Expens		500	0	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	50,226	0
Total Equipment Over \$5000		0	50,226	0
Division Total: Hazardous Waste Removal		246,849	345,916	350,323



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX29-Other Contractual				
429.900	Other Contractual	0	75,000	75,000
Total Other Contractual		<u>0</u>	<u>75,000</u>	<u>75,000</u>
Division Total: Recycling		<u>0</u>	<u>75,000</u>	<u>75,000</u>
Department Total: Public Works		<u>2,688,928</u>	<u>3,019,254</u>	<u>3,646,632</u>
Fund Total: SOLID WASTE		<u>3,062,759</u>	<u>5,183,838</u>	<u>4,574,699</u>

RECONCILIATION OF FUND BALANCE: 520**PORT ENTERPRISE FUND**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	1,641,922	450,400	1,077,876
TOTAL EXPENDITURES	2,389,763	1,947,623	1,963,402

Unrestricted Net Assets at June 30, 2006 (2,019,662)

Estimated revenues 2006-2007 fiscal year 450,400

Estimated expenditures 2006-2007 fiscal year (1,947,623)

Estimated fiscal year 2007 adjustment to net assets (1,497,223)

Estimated Unrestricted Net Assets at June 30, 2007 (3,516,885)

Estimated revenues 2007-2008 fiscal year 1,077,876

Estimated expenditures 2007-2008 fiscal year (1,948,402)

Capital Projects (15,000)

Estimated fiscal year 2008 adjustment to net assets (885,526)

Unrestricted Net Assets at June 30, 2008 (4,402,411)

337 000 OTHER STATE REVENUE

337.100	Debt Service Reimbursement	\$751,588
337.800	State PERS Relief	<u>26,288</u>
	Subtotal	<u>\$777,876</u>

341 000 GENERAL GOVERNMENT

341.840	Port Dockage Fees	\$50,000
341.841	Port Wharfage Fees	250,000
341.844	Port Lease/Permit Fees	0
341.900	Miscellaneous Fees	<u>0</u>
	Subtotal	<u>\$300,000</u>

	TOTAL ESTIMATED REVENUES	<u>\$1,077,876</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	754,203	753,788	751,588
337.800	State PERS Relief	4,609	0	26,288
Total Other State Revenue		758,812	753,788	777,876
RE41-General Government				
341.840	Port Dockage Fees	13,496	50,000	50,000
341.841	Port Wharfage Fees	100,292	400,000	250,000
341.900	Miscellaneous Fees	49	400	0
Total General Government		113,836	450,400	300,000
RE62-Intragovernmental				
362.300	Capital Contributions	15,485	0	0
Total Intragovernmental		15,485	0	0
RE67-Transfer From Other Funds				
367.230	Land Management	753,788	0	0
Total Transfer From Other Funds		753,788	0	0
Division Total: Non-Departmental		1,641,922	\$1,204,188	\$1,077,876
Department Total: Non-Departmental		1,641,922	\$1,204,188	\$1,077,876



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 520-PORT	DEPARTMENT 100-Assembly	DIVISION 112-Port Development		
	Division Total: Port Development	0	\$0	\$0
	Department Total: Assembly	0	\$0	\$0
Fund Total: PORT		1,641,922	\$1,204,188	\$1,077,876



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	440,207	506,588	488,375
Total Debt Service		440,207	506,588	488,375
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	5,250	6,000	6,500
443.260	Computer - Admin & Audit	2,750	3,500	3,750
443.280	Finance - Admin & Audit	5,250	6,000	6,500
443.290	Legal - Admin & Audit	2,750	3,500	4,000
Total Intra Govern/Recov Expens		16,000	19,000	20,750
EX45-Operating Fund Transfers				
445.210	Transfer To- Land Mgmt	754,203	753,788	0
Total Operating Fund Transfers		754,203	753,788	0
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	15,500	0	15,000
446.900	Transfer To- Fund 450	(261,621)	0	0
Total Capital Project Transfers		(246,121)	0	15,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	661,611	683,500	900,000
Total Equipment Over \$5000		661,611	683,500	900,000
EX65-Other				
465.000	Other	250	250	0
Total Other		250	250	0
Division Total: Non-Departmental		1,626,150	1,963,126	1,424,125
Department Total: Non-Departmental		1,626,150	1,963,126	1,424,125



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	126,014	128,859	126,857
411.200	Temp Wages & Adjmts	8,332	4,793	4,500
411.300	Overtime Wages	23	2,600	2,756
Total Salaries & Wages		134,369	136,252	134,113
EX12-Benefits				
412.100	Insurance Contrib	22,529	28,200	31,200
412.200	Unemployment Contrib	717	777	805
412.300	Medicare	1,732	1,876	1,945
412.400	Retirement Contrib. - DB Plan	25,239	28,571	43,926
412.600	Workers Compensation	4,763	5,175	2,206
412.700	Sbs Contribution	7,321	7,809	8,222
Total Benefits		62,300	72,408	88,304
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	83	1	120
413.200	Expense Reimb-Within Boro	434	1,408	450
413.500	Meeting Comp - W/I Boro	0	0	100
413.900	Other Exp - Within Boro	0	0	450
Total Expenses Within Borough		517	1,409	1,120
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	394	93	450
414.200	Exp Reimb- Outside Boro	2,125	1,150	1,500
414.400	Travel Tickets	3,253	300	3,000
414.900	Other Exp-Outside Boro	0	0	1,000
Total Expenses Outside Of Boro		5,772	1,543	5,950
EX21-Communications				
421.100	Telephone	2,360	6,350	5,500
421.200	Postage	263	1,000	1,050
Total Communications		2,622	7,350	6,550
EX22-Advertising				
422.000	Advertising	7,786	6,500	15,000
Total Advertising		7,786	6,500	15,000
EX23-Printing				
423.000	Printing	784	900	5,300
Total Printing		784	900	5,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Optrns				
424.100	Electricity	874	5,864	15,000
424.500	Garbage Pickups	0	900	4,000
424.600	Heating Fuel-Oil	0	19,097	25,000
Total Utilities-Building Optrns		874	25,861	44,000
EX25-Rental/Lease				
425.200	Building Rental	995	0	0
425.300	Equipment Rental	6,517	6,000	12,000
Total Rental/Lease		7,512	6,000	12,000
EX26-Professional Charges				
426.200	Legal	363	3,000	7,000
426.300	Due & Fees	400	387	2,200
426.600	Computer Software	1,402	1,169	2,500
426.900	Other Professional Chgs	202,870	195,171	78,110
Total Professional Charges		205,035	199,727	89,810
EX27-Insurance & Bond				
427.100	Property Insurance	18,515	19,000	20,000
427.500	Liability Insurance	13,069	15,000	14,000
427.600	Insurance Consulting Fee	0	120	120
Total Insurance & Bond		31,584	34,120	34,120
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	15,000
428.300	Equipment Maint Services	0	172	3,100
428.400	Vehicle Maint Services	0	0	2,100
428.600	Road Maintenance Services	11,662	10,000	22,000
428.920	Other Maintenance Service	6,960	653	9,000
Total Maintenance Services		18,622	10,825	51,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	382	470	1,500
429.210	Training/Instructor Fees	0	0	2,000
429.900	Other Contractual	271,021	173,312	18,110
Total Other Contractual		271,403	173,782	21,610
EX30-Office Supplies				
430.100	Office Supplies < \$500	928	1,200	4,100
430.200	Copier/Fax Supplies	23	250	1,000
Total Office Supplies		950	1,450	5,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	300
431.200	Building Maint Supplies	0	100	3,200
431.300	Equipment Maint Supplies	0	100	1,200
431.400	Grounds Maint Supplies	38	0	4,700
Total Maintenance Supplies		38	200	9,400
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	500
432.200	Gas	1,525	2,500	5,500
Total Fuel/Oil-Vehicle Use		1,525	2,500	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	42	425	300
433.120	Tools under \$500	0	200	500
433.200	Medical Supplies	0	269	200
433.300	Books/Subscriptions	114	200	800
433.700	Resale Supplies	1,233	0	1,500
433.900	Other Supplies	1,238	20,438	6,400
Total Misc Supplies		2,627	21,532	9,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,937	0	0
434.100	Other Equip under \$5,000	1,355	7,000	0
434.300	Furniture Under \$5,000	0	27,000	0
Total Equipment Under \$5,000		9,292	34,000	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	1,926	0
Total Small Bldg Const/Imprv		0	1,926	0
Division Total: Port Development		763,614	738,285	539,277
Department Total: Assembly		763,614	738,285	539,277
Fund Total: PORT		2,389,763	2,701,411	1,963,402

RECONCILIATION OF FUND BALANCE: FUND 300 SCHOOL DEBT SERVICE

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	13,600,363	13,700,000	16,885,000
TOTAL EXPENDITURES	13,730,696	13,772,988	16,895,523

Audit balance as of 6/30/2006			237,843
Estimated revenues 2006-2007 fiscal year	13,700,000		
Estimated expenditures 2006-2007 fiscal year	(13,772,988)		
Estimated adjustment to fund balance		(72,988)	
Estimated fund balance 6/30/2007			164,855
Estimated revenues 2007-2008 fiscal year	16,885,000		
Estimated expenditures 2007-2008 fiscal year	(16,895,523)		
Estimated FY2008 adjustment to fund balance		(10,523)	
Estimated fund balance 6/30/2008			154,332

REVENUE DETAIL: FUND 300**SCHOOL DEBT SERVICE**

CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TRANSFER FROM OTHER FUNDS:			
General Fund/Areawide	13,600,363	13,700,000	16,885,000
TOTAL REVENUES	13,600,363	13,700,000	16,885,000

**SCHEDULE OF LONG TERM DEBT: FUND 300
FISCAL YEAR 2008**

SCHOOL DEBT SERVICE

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2007	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2008
1998 Series A	51,950,000	5,145,000	2,510,000	257,250	2,767,250	2,635,000
1999 Series A*	36,745,000	18,100,000	2,220,000	961,532	3,181,532	15,880,000
2000 Series A	10,500,000	1,375,000	435,000	73,116	508,116	940,000
2001 Series A	14,143,000	2,440,000	570,000	111,425	681,425	1,870,000
2004 Series A	15,895,000	8,005,000	600,000	333,725	933,725	7,405,000
2004 Series B	6,305,000	4,890,000	245,000	195,888	440,888	4,645,000
2004 Series D**	44,575,000	43,090,000	145,000	1,987,558	2,132,558	42,945,000
2005 Series A	27,700,000	11,570,000	990,000	449,463	1,439,463	10,580,000
2006 Series A	20,500,000	20,500,000	415,000	1,224,958	1,639,958	20,085,000
2006 Series B	19,200,000	19,200,000	385,000	1,159,184	1,544,184	18,815,000
2007 Series A***	33,505,000	33,505,000	0	1,586,424	1,586,424	33,505,000
TOTAL DEBT SERVICE REQUIREMENTS		167,820,000	8,515,000	8,340,523	16,855,523	159,305,000

* Include the partial refunding of the 1994 Series A bonds totaling \$7,895,000.

** Include the partial refunding of the 1998 Series A Bonds, 1999 Series A Bonds, 2000 Series A Bonds and 2001 Series A Bonds totaling \$44,575,000.

*** Includes the partial refunding of the 1998 Series A Bonds, 2001 Series A, 2004 Series A, 2004 Series B and 2005 Series B



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Revenue</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.500	Interest On Bond Sales	188	0	0
Total Interest Earnings		188	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	13,600,000	13,700,000	16,885,000
Total Transfer From Other Funds		13,600,000	13,700,000	16,885,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	175	0	0
369.200	Sale Of G.O. Bonds	0	36,651,053	0
Total Other Revenue Sources		175	36,651,053	0
Division Total: Non-Departmental		13,600,363	\$50,351,053	\$16,885,000
Department Total: Non-Departmental		13,600,363	\$50,351,053	\$16,885,000
Fund Total: DEBT SERVICE (SCHOOLS)		13,600,363	\$50,351,053	\$16,885,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	7,040,000	7,415,000	8,515,000
441.200	Dbt Srv-Interest-Schools	6,688,020	6,317,988	8,340,523
441.300	Debt Refunding	0	36,651,053	0
Total Debt Service		13,728,020	50,384,041	16,855,523
EX65-Other				
465.000	Other	2,676	40,000	40,000
Total Other		2,676	40,000	40,000
Division Total: Non-Departmental		13,730,696	50,424,041	16,895,523
Department Total: Non-Departmental		13,730,696	50,424,041	16,895,523
Fund Total: DEBT SERVICE (SCHOOLS)		13,730,696	50,424,041	16,895,523

RECONCILIATION OF FUND BALANCE: FUND 310**CIRCLE VIEW DEBT SERVICE**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	470	0	0
TOTAL EXPENDITURES	19,000	2,320	470

Audit balance as of 6/30/2006			2,790
Estimated revenues 2006-2007 fiscal year	-0-		
Estimated expenditures 2006-2007 fiscal year	(2,320)		
Estimated adjustment to fund balance		(2,320)	
Estimated fund balance 6/30/2007			470
Estimated revenues 2007-2008 fiscal year	-0-		
Estimated expenditures 2007-2008 fiscal year	(470)		
Estimated FY2008 adjustment to fund balance		(470)	
Estimated fund balance 6/30/2008			-0-



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Revenue</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 310-DEBT SERVICE (CIRCLE VW) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departr				
RE61-Interest Earnings				
361.100	Interest On Investments	470	0	0
Total Interest Earnings		470	0	0
Division Total: Non-Departmental		470	\$0	\$0
Department Total: Non-Departmental		470	\$0	\$0
Fund Total: DEBT SERVICE (CIRCLE VW)		470	\$0	\$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 310-DEBT SERVICE (CIRCLE VW) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX45-Operating Fund Transfers				
445.230	Transfer To- Service Area	0	2,320	470
Total Operating Fund Transfers		0	2,320	470
EX46-Capital Project Transfers				
446.200	Transfer To- Fund 445	19,000	0	0
Total Capital Project Transfers		19,000	0	0
Division Total: Non-Departmental		19,000	2,320	470
Department Total: Non-Departmental		19,000	2,320	470
Fund Total: DEBT SERVICE (CIRCLE VW)		19,000	2,320	470

**RECONCILIATION OF FUND BALANCE: FUND 315 CERTIFICATES OF PARTICIPATION
DEBT SERVICE**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	543,090	525,000	525,000
TOTAL EXPENDITURES	525,268	521,423	524,174

Audit balance as of 6/30/2006 578,188

Reserve for Final Debt Service Payment (534,666)

 Estimated revenues 2006-2007 fiscal year 525,000

 Estimated expenditures 2006-2007 fiscal year (521,423)

 Estimated adjustment to fund balance 3,577

Estimated fund balance 6/30/2007 47,099

 Estimated revenues 2007-2008 fiscal year 525,000

 Estimated expenditures 2007-2008 fiscal year (524,174)

 Estimated FY2008 adjustment to fund balance 826

Estimated fund balance 6/30/2008 47,925

REVENUE DETAIL: FUND 315**CERTIFICATES OF PARTICIPATION
DEBT SERVICE**

CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
Interest	18,090	5,000	20,000
Transfer from Areawide Fund	210,000	208,000	202,000
Transfer from Wasilla Lakes FSA	315,000	312,000	303,000
TOTAL REVENUES	543,090	525,000	525,000

**SCHEDULE OF LONG TERM DEBT: FUND 315
FISCAL YEAR 2008**

CERTIFICATES OF PARTICIPATION

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2007	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2008
COP's - 2000	5,235,000	3,590,000	320,000	198,174	518,174	3,270,000
TOTAL DEBT SERVICE REQUIREMENTS		3,590,000	320,000	198,174	518,174	3,270,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	18,090	5,000	20,000
Total Interest Earnings		18,090	5,000	20,000
RE67-Transfer From Other Funds				
367.110	Areawide	210,000	208,000	202,000
367.700	Service Areas	315,000	312,000	303,000
Total Transfer From Other Funds		525,000	520,000	505,000
Division Total: Non-Departmental		543,090	\$525,000	\$525,000
Department Total: Non-Departmental		543,090	\$525,000	\$525,000
Fund Total: DEBT SERVICE (COPs)		543,090	\$525,000	\$525,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	177,000	183,000	192,000
441.120	Dbt Srv-Principal-Borough	118,000	122,000	128,000
441.210	Dbt Srv-Interest-Fire	136,461	128,054	118,904
441.220	Dbt Srv-Interest-Borough	90,974	85,369	79,270
Total Debt Service		522,435	518,423	518,174
EX65-Other				
465.000	Other	2,833	3,000	6,000
Total Other		2,833	3,000	6,000
Division Total: Non-Departmental		525,268	521,423	524,174
Department Total: Non-Departmental		525,268	521,423	524,174
Fund Total: DEBT SERVICE (COPs)		525,268	521,423	524,174

RECONCILIATION OF FUND BALANCE: FUND 320**PARKS & RECREATION BONDS
DEBT SERVICE**

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	352,000	350,000	340,000
TOTAL EXPENDITURES	351,120	349,438	338,493

Audit balance as of 6/30/2006			6,555
Estimated revenues 2006-2007 fiscal year	350,000		
Estimated expenditures 2006-2007 fiscal year	(349,438)		
Estimated adjustment to fund balance		562	
Estimated fund balance 6/30/2007			7,117
Estimated revenues 2007-2008 fiscal year	340,000		
Estimated expenditures 2007-2008 fiscal year	(338,493)		
Estimated FY2008 adjustment to fund balance		1,507	
Estimated fund balance 6/30/2008			8,624

REVENUE DETAIL: FUND 320**PARKS & RECREATION BONDS
DEBT SERVICE**

CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TRANSFER FROM OTHER FUNDS:			
Areawide Fund	352,000	350,000	340,000
TOTAL REVENUES	352,000	350,000	340,000

**SCHEDULE OF LONG TERM DEBT: FUND 320
FISCAL YEAR 2008**

PARKS & RECREATION BONDS

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2007	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2008
2001 Series B	4,400,000	1,210,000	180,000	55,965	235,965	1,030,000
2007 Series B*	2,210,000	2,210,000	0	100,528	100,528	2,210,000
TOTAL DEBT SERVICE REQUIREMENTS		3,420,000	180,000	156,493	336,493	3,240,000

*This was for the partial refunding of the 2001 Series B Bonds.



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Revenue	2007 Amended Budget	2008 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE67-Transfer From Other Funds				
367.110	Areawide	352,000	350,000	340,000
Total Transfer From Other Funds		352,000	350,000	340,000
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	0	2,379,907	0
Total Other Revenue Sources		0	2,379,907	0
Division Total: Non-Departmental		352,000	\$2,729,907	\$340,000
Department Total: Non-Departmental		352,000	\$2,729,907	\$340,000
Fund Total: DEBT SERVICE (PARKS/REC)		352,000	\$2,729,907	\$340,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual Expense	2007 Amended Budget	2008 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	165,000	170,000	180,000
441.220	Dbt Srv-Interest-Borough	185,863	178,438	156,493
441.300	Debt Refunding	0	2,379,907	0
Total Debt Service		350,863	2,728,345	336,493
EX65-Other				
465.000	Other	258	1,000	2,000
Total Other		258	1,000	2,000
Division Total: Non-Departmental		351,120	2,729,345	338,493
Department Total: Non-Departmental		351,120	2,729,345	338,493
Fund Total: DEBT SERVICE (PARKS/REC)		351,120	2,729,345	338,493

RECONCILIATION OF FUND BALANCE: FUND 325 NONAREAWIDE A/C DEBT SERVICE

	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TOTAL REVENUES	0	0	590,000
TOTAL EXPENDITURES	0	0	587,404

Fund balance 6/30/2007 -0-

Estimated revenues 2007-2008 fiscal year 590,000

Estimated expenditures 2007-2008 fiscal year (587,404)

Estimated fund balance 6/30/2008 2,596

REVENUE DETAIL: FUND 325

**NONAREAWIDE A/C
DEBT SERVICE**

CLASSIFICATION	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 APPROVED
TRANSFER FROM OTHER FUNDS:			
Nonareawide Fund	0	0	590,000
TOTAL REVENUES	0	0	590,000

**SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2008**

NONAREAWIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2007	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2008
2007 Series B	5,750,000	-	251,779	330,625	582,404	5,498,221
TOTAL DEBT SERVICE REQUIREMENTS		-	251,779	330,625	582,404	5,498,221



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

11/6/2007

<u>Account</u>	<u>Description</u>	<u>2006 Actual Revenue</u>	<u>2007 Amended Budget</u>	<u>2008 Assembly Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
	RE01-Budgetary Fund Balance			
	RE61-Interest Earnings			
	RE67-Transfer From Other Funds			
367.120	Non Areawide	0	0	590,000
	Total Transfer From Other Funds	<u>0</u>	<u>0</u>	<u>590,000</u>
	RE69-Other Revenue Sources			
	Division Total: Non-Departmental	<u>0</u>	<u>\$0</u>	<u>\$590,000</u>
	Department Total: Non-Departmental	<u>0</u>	<u>\$0</u>	<u>\$590,000</u>
	Fund Total: DEBT SERVICE (A/C COPs)	<u>0</u>	<u>\$0</u>	<u>\$590,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

11/6/2007

<u>Account</u>	<u>Description</u>	2006 Actual <u>Expense</u>	2007 Amended Budget	2008 Assembly <u>Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.140	Dbt Svc, Principal	0	0	251,779
441.240	Dbt Svc, Interest	0	0	330,625
Total Debt Service		0	0	582,404
EX65-Other				
465.000	Other	0	0	5,000
Total Other		0	0	5,000
Division Total: Non-Departmental		0	0	587,404
Department Total: Non-Departmental		0	0	587,404
Fund Total: DEBT SERVICE (A/C COPs)		0	0	587,404

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2008**

Approved Funding Source:

<u>DESCRIPTION</u>	Manager Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enterprise Funds	Enhanc 911
<u>Grants/Pass Through</u>							
MSCVB Grant	652,500	652,500					
Tourism Infrastructure	217,500	217,500					
Study - Tourism Infrastructure Needs	75,000	75,000					
Facility Facility Construction	40,000	40,000					
City of Palmer Block Grant	236,905	236,905					
City of Wasilla Block Grant	288,355	288,355					
CIRCAC Grant (Port)	15,000					15,000	
Upper Susitna Soil & Water Conservation	7,500				7,500		
Wasilla Soil & Water Conservation	7,500				7,500		
Human Service Grant	60,000	60,000					
Youth Court	30,000	30,000					
CDBG Grant Match	125,000	125,000					
Grant Match	1,500,000	1,500,000					
Federal Transit Administration							
Federal Highway Administration							
Department of Agriculture							
<u>Community Development</u>							
<u>MSCVB Building</u>							
Carpet Replacement	15,000	15,000					
Drywall Repair and Interior Paint	20,000	20,000					
<u>Parks and Outdoor Recreation</u>							
Deshka River, Cabins / Facilities	75,000	75,000					
West Butte Parking Expansion	20,000	20,000					
Jordan Lake Nature Area Pavilion (Final Phase)	20,000	20,000					
Parks and Rec Shop Talkeetna (50% joint with TS&W)	375,000	375,000					
Pavement Vacuum Sweeper	60,000	60,000					
Bobcat with Attachments	50,000	50,000					
F350 Regular Cab 4WD with Snow Plow	50,000	50,000					

CAPITAL PROJECTS/GRANTS/PASS

FISCAL YEAR 2008

Approved Funding Source:

<u>DESCRIPTION</u>	Manager Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enterprise Funds	Enhanc 911
<u>Brett Memorial Ice Arena</u>							
Dasher Board Repair/Upgrade	85,000	85,000					
Replace Sound System	15,000	15,000					
<u>Community Pools</u>							
Replace Staff Shower Stalls (P & W) and Domestic Mixing Valve (W)	26,000	26,000					
Replace Front Counter/Cabinets/Hardware (P & W)	14,000	14,000					
Locker Room Lighting Upgrade (W)	55,000	55,000					
ADA Compliant Shower & Door Operators (W)	40,000	40,000					
Additional Lockers (W)	24,000	24,000					
<u>Libraries</u>							
New Trapper Creek Library	355,000		355,000				
<u>Willow Community Center</u>							
New Generator (Emergency Back Up)	50,000	50,000					
<u>New Sutton Community Center (40%)</u>	600,000	600,000					
<u>Land and Resource Management</u>							
Road Right-of-Way Acquisitions	180,000	100,000			80,000		
Municipal Entitlement Land Surveys	75,000				75,000		
<u>Finance</u>							
Responder Financial Software	250,000	250,000					
<u>Economic Development</u>							
Mat-Su College	100,000		100,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2008**

Approved Funding Source:

DESCRIPTION	Manager Approved	Non- Areawide	Service Areas	Land Management	Enterprise Funds	Enhanc 911
<u>Planning</u>						
2010 Census	35,000	35,000				
<u>Public Works</u>						
Underground Storage Tank Fund	10,000	10,000				
Security Upgrades, Phase I	20,000	20,000				
Roof Assessment Study - Phase I	45,000	45,000				
Bridge Assessment Study (under 25 feet) - Phase II	50,000	50,000				
Borough wide Building Energy Audits - Phase I	50,000	50,000				
Borough Admin Building Remodel/Annex	300,000	300,000				
SUV 4WD (Fleet replacement, 5 each)	115,000	115,000				
12 Passenger Van (Replacement)	45,000	45,000				
Brake Lathe	7,500	7,500				
Coolant Recovery & Recycle System	5,500	5,500				
Air Compressor	5,500	5,500				
Administration Building						
Window replacements - Phase II (4 year program)	120,000	120,000				
Gym Doors with security	50,000	50,000				
Hardware replacement, Interior & Exterior (Security)	200,000	200,000				
Sheetrock repairs and Paint Interior - Phase II	25,000	25,000				
Generator Stack Extension or Scrubber	20,000	20,000				
Carpet Replacement - Phase II (Finance)	50,000	50,000				
Gym Structural Investigation & Preliminary Restroom						
Addition Design	50,000	50,000				
Gym Wall Repairs and Paint	50,000	50,000				
Interior Signage	10,000	10,000				
New Maintenance Shop						
Emergency Generator and Transfer Switch	50,000	25,000		25,000		

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2008**

Approved Funding Source:

<u>DESCRIPTION</u>	Manager Approved	Areawide	Non- Areawide	Service Areas	Land Management	Enterprise Funds	Enhanc 911
<u>Road Service Area Capital Projects</u>							
<u>Administration</u>							
Striping Machine	80,000			80,000			
End Dump Truck	20,000			20,000			
Emergency Communications Radios (7 each)	35,000			35,000			
Pavement Condition Index Information	50,000			50,000			
Midsized 4WD Crew Cab (Replacement)	27,000			27,000			
Midway RSA	520,359			520,359			
Fairview RSA	123,043			123,043			
Caswell RSA	13,967			13,967			
South Colony RSA	491,080			491,080			
Knik RSA	631,673			631,673			
Lazy Mountain RSA	38,078			38,078			
Greater Willow RSA	155,482			155,482			
Big Lake RSA	71,063			71,063			
Bogard RSA	194,311			194,311			
Greater Butte RSA	141,797			141,797			
Meadow Lakes RSA	438,726			438,726			
Gold Trails RSA	493,577			493,577			
Greater Talkeetna RSA	14,764			14,764			
Trapper Creek RSA	19,852			19,852			
Alpine RSA	8,862			8,862			
<u>Emergency Services</u>							
<u>Administration</u>							
Command Vehicle Replacement	30,000	30,000					
Red Alert EMS Module & License	28,500	28,500					
Studio Cameras (2 each) and Lighting System	8,500	8,500					
Office Furniture	25,000	25,000					
Plumbing Upgrades	25,000	25,000					
EMS Patient Care Report Computer Tablets System	40,000	40,000					

CAPITAL PROJECTS/GRANTS/PASS

FISCAL YEAR 2008

Approved Funding Source:

<u>DESCRIPTION</u>	Manager Approved	Non- Areawide	Service Areas	Land Management	Enterprise Funds	Enhanc 911
<u>Ambulance Divisions</u>						
DISTRICT #1 - CENTRAL AMBULANCE						
Medic One Vehicle (Replacement)	47,000	47,000				
AED for First Responders Program	25,000	25,000				
Human Patient Simulator, Adult	45,000	45,000				
Cardiac Monitor Replacements (2)	42,000	42,000				
Human Patient Simulator, Infant	35,000	35,000				
Replace Ambulance	140,000	140,000				
Alerting System - (Station 6-1 40%)	28,000	28,000				
DISTRICT #2 - BIG LAKE AND MEADOW LAKES AMBULANCE						
Land Purchase - Big Lake FSA (50%*)	80,000	80,000				
Cardiac Monitor (Zoll Biphasic M Series Defibrillator)	25,000	25,000				
DISTRICT #3 - PALMER AMBULANCE						
Command Vehicle - Palmer EMS	47,000	47,000				
Zoll Monitor/Defibrillator	25,000	25,000				
DISTRICT #4 - TALKEETNA/TRAPPER CREEK/SUNSHINE AMBULANCE						
Zoll Monitor/Defibrillator - Talkeetna	25,000	25,000				
Kitchen Addition - Sunshine (1/3 cost)	7,000	7,000				
DISTRICT #7 - BUTTE AMBULANCE						
ALMR Radios	18,000	18,000				
<u>Rescue</u>						
Hurst Power Tool Replacement Willow Rescue	40,000	40,000				
Hurst Power Tool -Accessories Replacement-Areawide	15,000	15,000				
Kitchen Addition - Station 11-2 (1/3 cost)	7,000	7,000				
Water Rescue Crew/Towing Vehicle	50,000	50,000				
New Search & Rescue (SAR) 4-wheeler & trailer	23,000	23,000				
New Search & Rescue (SAR) Snow machine & trailer	23,000	23,000				

CAPITAL PROJECTS/GRANTS/PASS

FISCAL YEAR 2008

Approved Funding Source:

<u>DESCRIPTION</u>	Manager Approved	Non- Areawide	Service Areas	Land Management	Enterprise Funds	Enhanc 911
<u>Animal Care and Regulation</u>						
Barn Upgrades	10,000		10,000			
Extended Cab 4WD (2 Replacements)	70,000		70,000			
<u>Enhanced 911</u>						
Enhanced 911 Equipment	72,445					72,445
Passthrough - City of Palmer	10,340					10,340
Passthrough - City of Wasilla	10,340					10,340
<u>Wasilla-Lakes FSA</u>						
Protective Clothing and Uniforms	50,000		50,000			
Interface/Water Supply Engines (2) and Equipment	830,000		830,000			
New Station 66 Fairview Loop -Construction, Equipment and Furniture	1,100,000		1,100,000			
Site Work and Landscaping - various stations	90,000		90,000			
Station 6-1 Alerting System (60%)	42,000		42,000			
Large Format Printer/Scanner and Equipment	20,000		20,000			
Crack Seal/Asphalt Seal/Stripe - Station 6-5	15,000		15,000			
Replace Co-Ray-Vac - Station 6-5	20,000		20,000			
<u>Sutton FSA</u>						
Generator Replacement	50,000		50,000			
Asphalt Sealing	7,500		7,500			
<u>Talkeetna FSA</u>						
Generator Replacement - Station 11-1	50,000		50,000			
Kitchen Addition (1/3 cost) - Station 11-2	7,000		7,000			
Generator Replacement - Station 11-2	35,000		35,000			
Asphalt Sealing - Station 11-2	7,500		7,500			
<u>Big Lake FSA</u>						
Land Purchase Consolidate F.S. (25%*)	40,000		40,000			

CAPITAL PROJECTS/GRANTS/PASS

FISCAL YEAR 2008

Approved Funding Source:

<u>DESCRIPTION</u>	Manager Approved	Non- Areawide	Service Areas	Land Management	Enterprise Funds	Enhanc 911	
<u>Meadow Lakes FSA</u>							
Tanker Replacement - Station 7-2	400,000		400,000				
Asphalt Sealing - Station 7-1 & 7-2	10,000		10,000				
<u>Willow FSA</u>							
Airpack Bottles #469619 (10 each)	6,000		6,000				
MMR SCBA Frames & Bottles (3 each)	12,000		12,000				
Exterior Paint - Station 12-2	10,000		10,000				
New Generator - Station 12-2	35,000		35,000				
<u>Greater Palmer FSA</u>							
New Generator - Stephan Station 3-2	35,000		35,000				
<u>Solid Waste Services</u>							
<u>Transfer Sites</u>							
Additional lights at Talkeetna & Willow, replace ramp and retaining wall at Sunshine, Butte Roof	145,000				145,000		
<u>Central Landfill</u>							
Hazardous Waste Area Paving, rebuild Burn Barrel, Retaining Wall	60,000				60,000		
Rebuild Indoor & Outdoor Scales	30,000				30,000		
4WD Pick-up	25,000				25,000		
<u>Roads</u>							
Dust Control Program	1,300,190	1,300,190					
TOTALS:	16,200,709	8,661,950	535,000	6,465,634	170,000	275,000	9

*Total projected land cost is \$160,000. The remaining 25% (\$40,000) will be requested by Big Lake FSA in the Fiscal Year 2009 budget.

**RECONCILIATION OF FUND BALANCE: 600
REVOLVING LOAN FUND - SERVICE AREA OPERATING**

Cash Balance as of 6/30/2006		24,944
Recoveries 7/1/2006 - 6/30/2007:		
Garden Terrace	8,272	
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
New Loans 7/1/2006 – 6/30/2007:	<u>-0-</u>	
Adjustment to Cash Balance		26,897
Estimated Cash Balance as of 6/30/2007		51,841
Anticipated Recoveries 7/1/2007-6/30/2008:		
Garden Terrace	8,272	
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
Estimated New Loans 7/1/2007-6/30/2008	<u>-0-</u>	
Adjustment to Cash Balance		26,897
Estimated Cash Balance as of 6/30/2008		78,738
Loans Outstanding as of 6/30/2008:		
Garden Terrace	24,812	
Circle View S.A.	162,000	
Talkeetna Water & Sewer	25,500	
Talkeetna Water & Sewer	<u>37,500</u>	
Due to Fund		249,812
Fund Balance as of 6/30/2008		<u>328,550</u>

**RECONCILIATION OF FUND BALANCE: 605
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2006		-0-
Recoveries 7/1/2006-6/30/2007:		
Talkeetna FSA	20,000	
Big Lake FSA	13,000	
Big Lake FSA	3,500	
Butte FSA	74,833	
New Loans 7/1/2006-6/30/2007:	<u>-0-</u>	
Net Adjustment to Cash Balance		111,333
Estimated Cash Balance as of 6/30/2007		111,333
Anticipated Recoveries 7/1/2007-6/30/2008:		
Talkeetna FSA	20,000	
Big Lake FSA	13,000	
Big Lake FSA	3,500	
Butte FSA	74,833	
Estimated New Loans 7/1/2007-6/30/2008	<u>-0-</u>	
Adjustment to Cash Balance		111,333
Estimated Cash Balance as of 6/30/2008		222,666
Loans Outstanding as of 6/30/2008:		
Talkeetna FSA	20,000	
Big Lake FSA	65,000	
Big Lake FSA	17,500	
Butte FSA	74,834	
Due to Fund		177,334
Fund Balance as of 6/30/2008		<u>400,000</u>

**RECONCILIATION OF FUND BALANCE: 610
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2006		444,426
Recoveries 7/1/2006-6/30/2007:		
Caswell Lakes RSA	2,000	
Big Lake RSA	2,000	
Big Lake RSA	13,700	
Big Lake RSA	3,000	
Greater Willow RSA	6,224	
Estimated New Loans 7/1/2006-6/30/2007	<u>-0-</u>	
Adjustment to Cash Balance		26,924
Cash Balance as of 6/30/2007		471,350
Anticipated Recoveries 7/1/2007-6/30/2008:		
Caswell Lake RSA	2,000	
Big Lake RSA	13,700	
Big Lake RSA	3,000	
Estimated New Loans 7/1/2007-6/30/2008	<u>-0-</u>	
Adjustment to Cash Balance		18,700
Estimated Cash Balance as of 6/30/2008		490,050
Loans Outstanding as of 6/30/2008:		
Big Lake RSA	27,400	
Big Lake RSA	<u>6,000</u>	
Due to Fund		33,400
Fund Balance as of 6/30/2008		<u>523,450</u>

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Borough Clerk	Total	3.650
		Borough Clerk	0.750
		Deputy Borough Clerk	0.400
		Borough Clerk's Secretary	0.900
		Administrative Secretary I	1.600
	Elections	Total	1.450
		Borough Clerk	0.250
		Deputy Borough Clerk	0.600
		Borough Clerk's Secretary	0.100
		Administrative Secretary I	0.500
	Records Management	Total	1.900
		Records Management Officer	1.000
		Administrative Secretary I	0.900
	Administration	Total	4.150
		Borough Manager	0.750
		Assistant Manager	0.600
		Executive Assistant	0.800
		Asst Borough Manager's Secretary	1.000
		Public Affairs Manager	1.000
	Law	Total	6.000
		Borough Attorney	1.000
		Deputy Borough Attorney	1.000
		Assistant Borough Attorney	2.000
		Legal Secretary II	1.000
		Legal Secretary I	1.000
	Human Resources	Total	2.020
		Human Resource Manager	1.000
Human Resource Specialist		1.000	
Volunteer Coordinator		0.020	
Information Technology	Total	10.500	
	Chief Information Officer	1.000	
	Programmer/Analyst	3.000	
	Network/Microcomputer Specialist	1.000	
	IT Technician	3.000	

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
		IT Specialist-System Admin	1.000
		Webmaster	1.000
		Administration Secretary	0.500
	GIS	Total	6.000
		GIS Manager	1.000
		GIS Addressing Officer	1.000
		GIS Technician	3.000
		GIS Tech-Data Analyst	1.000
MAYOR	Mayor	Total	0.200
		Borough Manager's Secretary	0.200
FINANCE	Administration	Total	1.700
		Borough Administrative Director	0.700
		Administrative Secretary II	1.000
	Revenue/Budget	Total	10.000
		Financial Analyst	1.000
		Collection Supervisor	1.000
		Excise Tax Officer	1.000
		Accounting Assistant II	2.000
		Bankruptcy- F/C Records Technician	1.000
		Document Technician	1.000
		Accounting Assistant I	3.000
	Accounting	Total	16.000
		Comptroller	1.000
		Assistant Comptroller	1.000
		Accountant	1.000
		Financial Technician	1.000
		Accounting Assistant II	5.000
		Ambulance Clerk	1.000
		Benefits- Acct Asst II	1.000
		Accounting Assistant I	4.000
		Office Assistant	1.000
	Purchasing	Total	7.000
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Assistant	2.000
		Inventory/Purchasing Technician	1.000
		Office Assistant	1.000
		Buyer	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
	Assessment	Total	20.000
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Assessment Records Supervisor	1.000
		Appraiser	5.000
		Appraisal Technician	1.000
		Administrative Secretary I	1.000
		Assessment Assistant	4.000
PLANNING & LAND USE	Planning	Total	10.500
		Planning Services Chief	1.000
		Planner II	4.000
		Transportation/Environmental Manager	1.000
		Planner I	1.000
		Administrative Secretary II	0.500
		Administrative Secretary I	1.000
		Planner / Grant Writer	1.000
		Traffic Technician	1.000
	Platting	Total	8.000
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Administrative Secretary I	1.000
		Office Assistant	2.000
	Cultural Resources	Total	1.000
		Cultural Resources Specialist II	1.000
	Planning Admin	Total	1.500
		Planning & Land Use Director	1.000
		Administrative Secretary II	0.500
	Code Compliance	Total	5.000
		Code Compliance Services Chief	1.000
		Code Compliance Officer	3.000
		Administrative Secretary I	1.000
	Water & Air Quality	Total	1.000
		Planner II (Environmental)	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Public Works Admin	Total	1.800	
		Director of Public Works	0.900	
		Administrative Secretary II	0.900	
		Facility Maintenance	Total	8.800
			Division Manager Operations and Maintenance	0.300
			Talkeetna Operations and Maintenance	0.050
			Equipment Mechanic	1.000
			Facility Maintenance Specialist	2.900
			Administrative Secretary I	0.550
			Equipment Mechanic I	1.000
			Building Maintenance Specialist	1.000
			Custodian II	1.000
			Custodian I	1.000
			Operations	Total
		Division Manager Operations and Maintenance		0.350
		Administrative Secretary I		0.350
		Road Maintenance Technician		0.050
			Projects Manager I	0.200
		Project Mgmt /Engineering	Total	12.550
			Division Manager-Engineering	1.000
			Civil Engineer	0.800
			Projects Manager II	2.000
			Projects Manager I	3.000
			Right of Way Agent	0.950
			Engineering Technician	0.850
			Civil Engineer Tech	1.000
			Engineering Coordinator	1.000
	Engineering Secretary 1		0.950	
	PM Administrative Assistant	1.000		

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
EMERGENCY SERVICES	Administration	Total	12.990
		Emergency Services Director	0.950
		Emergency Services Deputy Director	0.900
		EMS District One Chief	0.100
		EMS Quality Assurance Manager	1.000
		Emergency Manager	1.000
		Health & Safety Officer Officer	0.570
		Training Coordinator	2.000
		Administrative Secretary II	0.800
		Equipment Mechanic	0.210
		Volunteer Coordinator	0.960
		EMS Instructor	1.000
		Emergency Support Specialist	1.000
		Building Support Worker	0.300
		Administrative Secretary II	0.200
Office Assistant	2.000		
	Ambulance - District 1	Total	7.210
		EMS District 1 Chief	0.450
		EMS Coordinator	1.000
		Health & Safety Officer Officer	0.230
		Emergency Services Assistant	1.000
		Equipment Mechanic	0.530
		Medic One (40-hour)	4.000
	Ambulance - District 2	Total	0.140
		Health & Safety Officer Officer	0.040
		Equipment Mechanic	0.100
	Ambulance - District 3	Total	0.290
		Health & Safety Officer Officer	0.090
		Equipment Mechanic	0.200
	Ambulance - District 4	Total	0.070
		Health & Safety Officer Officer	0.020
		Equipment Mechanic	0.050
	Ambulance - District 5	Total	0.090
		Health & Safety Officer Officer	0.030
		Equipment Mechanic	0.060
	Ambulance - District 6	Total	0.040
		Health & Safety Officer Officer	0.010
		Equipment Mechanic	0.030

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
	Ambulance - District 7	Total	0.040
		Health & Safety Officer	0.010
		Equipment Mechanic	0.030
COMMUNITY DEVELOPMENT	Brett Memorial Ice Arena	Total	4.000
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	Indoor/Outdoor Recreation	Total	2.000
		Recreation and Library Services Manager	1.000
		Administrative Secretary I	1.000
	Pools	Total	11.050
		Pool Manager	2.000
		Pool Maintenance Technician	1.000
		Water Safety Instructor	8.050
	Outdoor Recreation	Total	2.840
		Outdoor Recreation Specialist	1.000
		Outdoor Recreation Technician	1.840
	Community Development Administration	Total	1.700
		Community Development Director	0.200
		Real Estate Acquisition Officer	1.000
		Administrative Secretary II	0.500
TOTAL AREAWIDE FUND, FUND 100			184.130

**SUMMARY OF APPROVED POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title
ASSEMBLY	Economic Development	Total
		Borough Manager
		Assistant Manager
		Economic Development Director
		Administrative Secretary I
	Finance - Administration	Total
		Borough Administrative Director
	Information Technology	Total
		Systems Administration
EMERGENCY SERVICES	Animal Care	Total
		Emergency Services Director
		Veterinarian/Shelter Supervisor
		Emergency Services Deputy
		Director
		Chief Animal Care/Regulation
		Officer
		Volunteer Coordinator
		Administrative Secretary II
		Deputy Animal Care/Regulation
		Officer II
Deputy Animal Care/Regulation		
Officer		
Animal Care/Regulation Technician		
Shelter Assistant		

**SUMMARY OF APPROVED POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2008**

Department	Division	Title
COMMUNITY DEVELOPMENT	Sutton Library	Total
		Librarian
		Librarian Assistant
	Talkeetna Library	Total
		Librarian
		Librarian Assistant
	Trapper Creek Library	Total
		Librarian
	Willow Library	Total
		Librarian
		Librarian Assistant
	Big Lake Library	Total
		Librarian
		Librarian Assistant
	TOTAL NON-AREAWIDE FUND, FUND 200	

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2008**

Department	Division	Title
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FUND 202

ASSEMBLY	Enhanced 911	Total GIS Addressing Assistant
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TOTAL ENHANCED 911 FUND, FUND 202

FUND 203

COMMUNITY DEVELOPMENT	Land Management	Total Land & Resource Management Chief Real Property Analyst Land Management Agent Land Disposal & Tax Specialist Land & Resource Management Technician Administrative Secretary I Resource Management Specialist Land Management Specialist
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	Community Development Administration	Total Community Development Director Administrative Secretary II
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TOTAL LAND MANAGEMENT FUND, FUND 203

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent	
EMERGENCY SERVICES	FUND 250			
	Central FSA	Total	7.92	
		EMS District 1 Chief	0.45	
		Fire Service Area Assistant	2.00	
		Fire Code Official	2.00	
		Administrative Secretary II	0.80	
		Equipment Mechanic	0.97	
		Building Support Worker	1.70	
	TOTAL CENTRAL FSA FUND, FUND 250			7.92
		FUND 251		
	Butte FSA	Total	0.20	
		Equipment Mechanic	0.20	
TOTAL BUTTE FSA FUND, FUND 251			0.20	
	FUND 253			
	Sutton FSA	Total	0.04	
		Equipment Mechanic	0.04	
TOTAL SUTTON FSA FUND, FUND 253			0.04	

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
FUND 254			
	Talkeetna FSA	Total	0.08
		Equipment Mechanic	0.08
TOTAL TALKEETNA FSA FUND, FUND 254			0.08
FUND 256			
EMERGENCY SERVICES (cont'd)	Big Lake FSA	Total	0.64
		Equipment Mechanic	0.14
		Fire Service Area Assistant	0.50
TOTAL BIG LAKE FSA FUND, FUND 256			0.64
FUND 257			
	Meadow Lakes FSA	Total	0.78
		Equipment Mechanic	0.28
		Fire Service Area Assistant	0.50
TOTAL MEADOW LAKES FSA FUND, FUND 257			0.78
FUND 258			
	Willow FSA	Total	0.08
		Equipment Mechanic	0.08
TOTAL WILLOW FSA FUND, FUND 258			0.08

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
FUND 259			
	Greater Palmer FSA	Total	0.00
		Equipment Mechanic	0.00
		Data Processing Technician -- EMS	0.00
TOTAL GREATER PALMER FSA FUND, FUND 259			0.00
PUBLIC WORKS	FUND 265		
	RSA Administration	Total	9.55
		Director of Public Works	0.05
		Division Manager Operations and Maintenance	0.30
		Civil Engineer	0.20
		Road Maintenance Superintendent II	1.00
		Road Maintenance Superintendent I	2.00
		Road Maintenance Supervisor/ Construction Inspector	1.00
		Project Manager	0.80
		Right of Way Agent	0.05
		Road Maintenance Management Coordinator	1.00
		Engineer Technician	0.15
		Road Maintenance Technician	1.95
		Administrative Secretary II	0.05
		Administrative Secretary I	0.95
		Engineering Secretary I	0.05
TOTAL RSA ADMINISTRATION FUND, FUND 265			9.55

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent
FUND 291			
	Garden Terrace	Total	0.275
		Talkeetna Operations and Maintenance	0.200
		Facilities Maintenance Specialist	0.025
		Administrative Secretary I	0.050
TOTAL GARDEN TERRACE FUND, FUND 291			0.275
PUBLIC WORKS	FUND 293		
(cont'd)			
	Talkeetna Sewer & Water	Total	0.975
		Division Manager Operations and Maintenance	0.050
		Talkeetna Operations and Maintenance	0.750
		Facilities Maintenance Specialist	0.075
		Administrative Secretary I	0.100
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			0.975

**SUMMARY OF APPROVED POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2008**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Central Landfill	Total	5.50	
		Dir of Public Works	0.05	
		Solid Waste Division Manager	0.50	
		Project Manager I	0.40	
		Administrative Secretary I	0.40	
		Administration Secretary II	0.05	
		Landfill Gatehouse Attendant	2.00	
		Solid Waste Administrative Assistant	0.50	
		Solid Waste Utility I	1.60	
		Transfer Sites	Total	8.00
			Solid Waste Division Manager	0.40
			Project Manager I	0.50
			Transfer Site Operator	6.00
			Solid Waste Administrative Assistant	0.50
			Solid Waste Utility I	0.20
			Administrative Secretary I	0.40
		Hazardous Waste	Total	1.60
			Solid Waste Division Manager	0.20
			Administrative Secretary I	0.20
			Solid Waste Utility I	0.20
			Environmental Technician	1.00
	TOTAL SOLID WASTE FUND, FUND 510			15.10
	ASSEMBLY	Port	Total	2.00
			Port Director/Engineer	1.00
			Port Administrative Secretary	1.00
	TOTAL PORT FUND, FUND 520			2.00