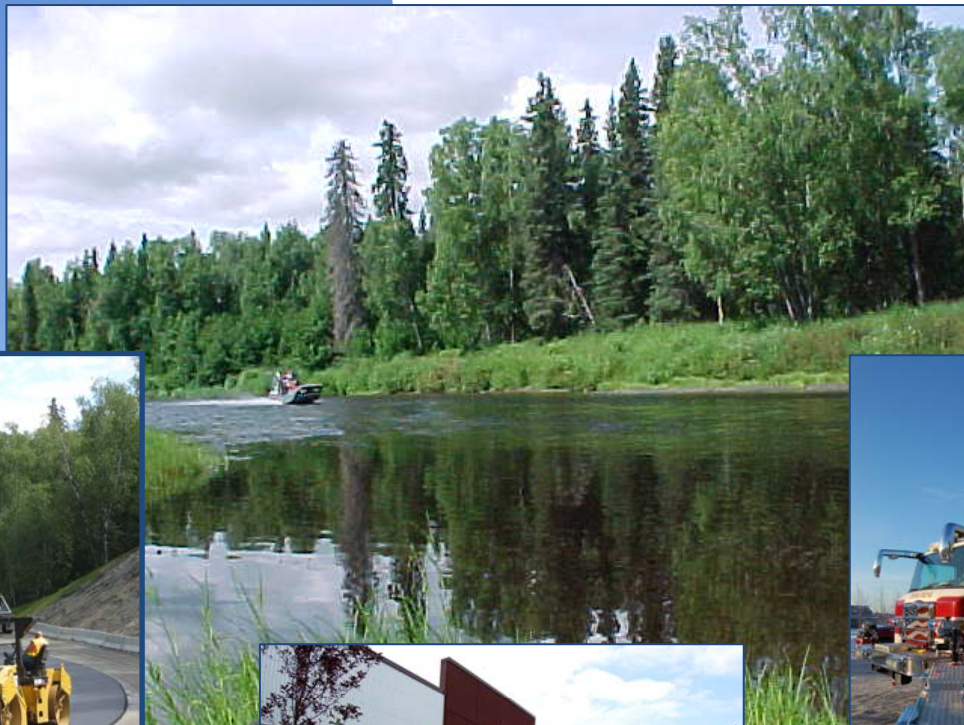




Matanuska-Susitna Borough Approved Annual Budget Fiscal Year 2011



APPROVED
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2011



MATANUSKA-SUSITNA BOROUGH

ELIZABETH GRAY, ACTING BOROUGH MANAGER

TAMMY E. CLAYTON, DIRECTOR OF FINANCE



MATANUSKA-SUSITNA BOROUGH

Borough Manager's Office

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To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2011 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2011 budget was formally adopted by the Assembly on May 18, 2010. A discussion of each section of the budget follows.

The approved comprehensive annual budget is presented in ten major sections: Financial Summary, General Fund, Special Revenue Funds, Solid Waste Enterprise Fund, Port Enterprise Fund, M/V Susitna Enterprise Fund, Debt Service Funds, Capital Projects/Grant Match Funds, Internal Service Funds and Other Information. The Financial Summary Section includes the mill levies adopted for fiscal year 2011, 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 three enterprise funds. The first is for the operation of Solid Waste, the second is for the operation of Port MacKenzie and the third is for the operation of the M/V Susitna. 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 any of these operations have a need to issue revenue bonds in the future, an enterprise fund would be required.

The Debt Service Fund section contains four separate funds. This includes the debt service for the school facilities, the Central Mat-Su Public Safety Building, the parks and recreation bonds and the debt service for the Animal Care Facility.

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 right-of-way acquisitions, Knik Museum, Willow Community Center and the underground storage tank fund.

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, animal care 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 2011 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 20, 2010 the Borough Manager introduced the proposed budget. Prior to introduction, the administration held a work session with the Assembly to review the proposed budget. Public hearings were held by the Assembly on the proposed fiscal year 2011 budget on April 27th and May 6th. The Assembly began deliberation on the budget on May 10, 2010. Deliberations continued on May 12th and May 18th. The proposed budget as amended was adopted on May 18, 2010. The fiscal year 2011 assembly adopted comprehensive budget includes the Borough's general operations, the school district's operations, road, fire and 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 numerous amendments throughout the budget.

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 equates to 25 percent of the budgeted expenditures of the operating funds in the fiscal year 2011 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$20,797,145.

A major amendment to the proposed fiscal year 2011 budget provided an additional \$1,407,025 to the Matanuska-Susitna Borough School District. In total, the district's budget increased to \$256,911,556.

Upon approval of the technical and other amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.956 mills and the nonareawide fund was approved at a rate of .394 mills. In addition to the amendments discussed above, the following summarizes the other major amendments to the Manager's Proposed Budget.

Assembly Amendments:

- Reduction of the Mill levies in the Areawide Fund, Nonareawide Fund, Caswell Fire Service Area and Caswell Lakes, South Colony, Knik, Big Lake, Meadow Lakes, Gold Trails, Talkeetna, Trapper Creek and Alpine Road Service Areas.
- Addition of \$1,800,000 for State Shared Revenue.
- Elimination of Reserves for Emergency Response (\$750,000), Capital (\$750,000) and Major Repair Renovation (\$1,000,000).
- Elimination of several capital projects including trail improvements (\$260,000), vehicles (\$115,000), traffic calming (\$50,000) and renovations (\$47,000).
- Elimination of overtime in all divisions except Emergency Services, Maintenance and Clerks Office (\$241,154).
- Elimination of three proposed new positions (\$305,046).
- Elimination of \$200,000 for lease space for Emergency Services.
- Elimination of \$298,616 from Economic Development.
- Elimination of \$830,000 for a Training Complex for Wasilla Lakes Fire Service Area.
- Elimination of \$100,000 for Crevasse Moraine Trailhead relocation in the Solid Waste Enterprise Fund.
- The budget for the MV Susitna Enterprise Funds was eliminated and replaced with a new budget since the Ferry will be located in Ketchikan during the Fiscal Year 2011.

FISCAL YEAR 2011 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES, PARKS AND RECREATION AND ANIMAL CARE PROJECTS, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS AND MAINTAINENCE OF AN ADEQUATE FUND BALANCE RESERVE.

The fiscal year 2011 assembly adopted comprehensive budget is approximately \$ 14.4 million more than the 2010 revised budget. The major increase is in education operations which amounted to approximately \$6.5 million. Additionally debt service for school bonds increased \$1.5 million for the first debt service payment on the Security and Safety Bonds. Also new this fiscal year is the Enterprise Fund for the MV Susitna. That budget totaled \$4.6 million, the majority of which is depreciation. The remaining increase of \$1.8 million related to Borough operations as well as Fire and Road Service Area operations. The increases in these operations related to contractual obligations, equipment, studies and enhancements in Information Technology for GIS. Additionally this budget contains contractual increases for professional and other services.

FISCAL YEAR 2011 BUDGET TOTALS \$368,163,839.

Overview The adopted comprehensive budget for fiscal year 2011 totals \$368.2 million. Included in this total is \$256.9 million for school operations, \$19.9 million for debt service, \$45.2 million for Borough operations, \$6.5 million for fire service area operations, \$10.3 million for road service area operations, \$11.5 million for enterprise operations, \$12.8 million for capital projects, \$1.2 million for the dust control program, \$2.6 million for miscellaneous grants, and \$1.3 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 1, 2009 and as of the base year of 1999. For fiscal year 2011 that amount was \$23,817,761.

Early in the budget process, joint committees of the Assembly and School Board met along with the Borough Manager and District Superintendent. The District conveyed that they would again be implementing Program Based Budget process. Programs are prioritized. Funding of each program is dependent of the total funding approved and the prioritization. Approved in this budget is \$48,347,365 as the local contribution for education. This is based on the per student funding received in fiscal year 2010 increased by the average increase in the Consumer Price Index over the last 10 years, plus the additional funds approved by the assembly.

In addition to the direct contribution to the school district from local sources, \$18,444,139 must be provided for school construction debt service and related expenses. Of the \$18,444,139 in debt service payments and related costs, it is estimated that the Borough will receive \$12,280,710 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2011 is budgeted at \$6,163,429. The total local appropriation for education related costs, including operations and gross debt service, is \$275,355,695. The total appropriation amounts to 75 percent of all fiscal year 2011 expenditures.

TABLE 1

SCHOOL SUPPORT					
	Federal	State	Local	Borough	Total
Operate Schools	29,387,915	175,683,438	3,492,838	48,347,365	256,911,556
Debt Service		12,280,710		6,163,429	18,444,139
Total	29,387,915	187,964,148	3,492,838	54,510,794	275,355,695

The adopted budget for the school district for operations for the fiscal year 2011 budget is \$256,911,556 as compared to the amended budget for the district for fiscal year 2010 of \$250,431,255. Prior to subsequent amendments for additional funds received throughout the year, the budget as originally approved by the Assembly was \$231,472,500.

COMMUNITY SCHOOLS

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 2011 budget shows an increase of approximately \$1.9 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 1.31 percent. This increase in assessed value is namely due to the new residences and commercial buildings that were constructed over the past year. While the volume of new construction has declined, new construction of both residential and commercial has continued. The following table, Table 2, illustrates the units built and value of 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
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	1224	233,957,348	97	31,038,973
2008	775	114,754,139	38	45,761,861
2009	547	86,668,224	36	19,010,480

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 2011 alone, assessed valuations for these properties increased by over \$21 million. Whereas, the increase in these properties in fiscal year 2010 was \$41 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	5,949,931	-0-	5,949,931
2009	6,928,214	-0-	6,928,214
2010	7,529,667	-0-	7,529,667
2011	7,684,100	*	7,684,100
* No reimbursement is expected.			

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .78 mills.

OPERATING BUDGET CHANGES

The Matanuska-Susitna Borough is still one of the 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 new planning updates and studies, improvements for GIS, the Critical Care Response Team, AmeriCorps and Student Conservation Corps Crews and projects that improve efficiency and/or effectiveness such as technology improvements. All of these are discussed in detail below.

Fund 100: Areawide Operations Overall the general fund expenditures and transfers increased in total by \$7.2 million from the revised 2010 budget. Of that amount, \$3.3 million is for the Borough's contribution to education operating. Additionally \$1.5 million is for the first debt service payment on the School Safety and Security Bonds approved by the voters and \$1.1 million is the increased funding for capital projects. The other increases relate to technology improvements, planning and land use studies, contractual requirements, new protective clothing for the responders,

and personnel costs which will be discussed later. The approved capital projects for fiscal year 2011 are also discussed below.

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 includes adding funds for Noise Impact Analysis and for updating the Zoning Code. Additionally funds are included for traffic analysis, planning site design, subdivision code rewrite and contractual funds for land use buildout studies. It also includes funds to bring up AmeriCorps and Student Conservation Corps Crews who in the past have provided a great benefit to borough residents through their trail work. Funds were also included for a Community Cleanup.

Additionally, it is important to include projects that will improve efficiency and/or effectiveness. This year the emphasis in the Information Technology Department will be focused around improving services for citizens, continuing to improve borough efficiency, increasing the stability of systems and enhancing our information for decision making. Specifics of these initiatives within the OIT Division include providing online forms, more online payment options, improved website capabilities, and a continuation towards automation of all borough business functions. Major projects for the GIS Division include obtaining updated ortho-imagery and new Light Detection and Ranging (LiDAR) topographic mapping for the MSB core area and rail belt corridor, incorporation of survey control for improvement of the spatial accuracy of all GIS data layers, and an overhaul of the public map servers to improve speed and user-friendliness of the websites for all users. Also, due to the recent adoption by the Borough of an enterprise license agreement with Environmental Systems Research Institute (ESRI), work will continue on rolling out the ArcMap software to all users to help facilitate the advancement of our enterprise-wide GIS solution.

Within Emergency Services, funds have been budgeted to enhance medical care and attention within the Borough. The ambulance divisions will be working on the formation of Critical Care Response Teams. The teams will be transporting patients from Mat-Su Region to Anchorage and vice versa. This provides our responders with valued education that will benefit the Borough residents as they will be working with E.R. nurses. Also approved were several capital requests to address residents' needs. The requests by EMS are included under the tab for Capital. Additionally, they are discussed under the Capital section below.

In the Finance Department over the past couple years, we have worked towards the implementation of the new Financial and Assessment software systems. The Financial System went live in fiscal year 2006. The new Assessment system went live on May 29, 2007. The billing/tax collection side of the new Assessment system went live on July 1, 2008. To continue to enhance the efficiency of our systems and make information more readily accessible, we will be working on the implementation of the Govern Multi Media Project. This will allow taxpayers greater access to information and improve communications. Even though the Financial System is fairly new, we are continually looking at upgrades that will provide more efficiency. Funds were approved for training for the E-Suite Module which will enhance the HR/Payroll Module. Also approved were funds to purchase the Business Analytics Module. This will utilize multiple data tables to produce customized financial reports in a matter of minutes rather than days. This will also eliminate the necessity for licenses for Crystal Reports.

Approved in the capital projects/grant budget was \$1,525,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. \$1.200 million of these funds will provide match for grants from the Federal Transit Authority, FHWA, U.S. Fish and Wildlife and the State. Also included is \$200,000 as a grant match for Mascot and \$125,000 as a grant match for the Human Services Grant. Besides funds for matching grants, there was approved another \$65,000 for upgrades to the Alpine Historic Park, \$50,000 for the Knik Museum, \$190,000 for trails, \$515,000 for other recreation facilities, \$227,000 for upgrades to the Ice Arena, \$428,000 for upgrades to the pools and \$762,000 for the Administration Building. Rescue received approval for \$465,000 for response equipment, protective clothing, response vehicle and Search and Rescue ATV's and trailers in the Trapper Creek area. Lastly, \$490,000 was approved for various pieces of equipment for the Ambulance Districts and \$780,000 for ambulances. The equipment includes Biomedical Equipment, training equipment, audio-visual equipment, mass casualty equipment and a command vehicle. Additionally, upgrades to the Palmer and Lake Louise facilities were approved. The comprehensive list of requests is included under the tab for Capital.

The dust control road matching funds program was approved at \$1,165,000. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2011. If amounts are received in excess of \$1,165,000, as discussed previously, 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 \$1.5 million has been included for grants to the Mat-Su Convention and Visitors Bureau, the cities, other entities and for tourism related infrastructure.

Fund 200: Nonareawide Overall expenditures in the nonareawide fund decreased by approximately \$135,000 as compared to fiscal year 2010. This decrease is due namely to the reductions in Economic Development and Animal Care.

Fund 203: Land Management Operations The budget for the Land Management Fund shows an overall decrease of \$715,717 for operations. This relates to the reorganization of the department. The employees were aligned with the functional duties performed within the Borough. For example, the employee handling foreclosure related matters is now consolidated into the Budget and Revenue division. Additionally, one full time position and a portion of another position was eliminated.

Funds 248-259: 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 \$1,250,000 in funding for a new Station 51. The exact location has not been determined yet. Additionally approved was \$550,000 for a tanker and equipment. Butte Fire Service Area will receive \$350,000 for a 3,000 gallon Vac Tanker and \$150,000 for a Mini-Attack/CAFS Truck. West Lakes received approval for \$300,000 to purchase land for a new fire station.

Funds 265-285: 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 2011, we have incorporated the transfer for road capital projects

totaling \$3.7 million within the budget. The specific projects were identified in Assembly Memorandum 10-006 and approved by the Assembly on January 19, 2010

Fund 510: Solid Waste Enterprise Fund The Solid Waste Enterprise Fund is utilized to assist in clearly identifying the true cost of the Solid Waste operations and whether fees are sufficient to cover expenses of operation. The major change in the Solid Waste Enterprise Fund relates to Cell 3 construction. Funding was secured in the form of a \$3.5 million low cost (1.5%) DEC loan. The estimated interest payment included in the budget is \$52,500. Total principal and interest is projected to be \$227,500. Construction will begin during 2010 on this Cell. In addition to the new construction, \$125,000 was approved for electrical upgrades for the transfer sites.

Fund 520: 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 there is a decrease in the expenditures proposal in the Port Enterprise Fund of approximately \$193,000. \$31,000 of this relates to a decrease in the interest paid on the loan due to the Land Management Permanent Fund. This loan had level principal payments. As the loan has declined in balance, the interest payments have declined. Plus, the rate of interest has declined since it is tied to prime. Also, there has been a decrease in other professional services and other contractual services of approximately \$142,000. Of the funds remaining, they will be used for Permit Mitigation Fees, environmental and feasibility study modifications, ice studies, ACMP applications and for preliminary engineering and design services for permits. The remaining decrease was in depreciation.

A large portion of the Port Enterprise budget is for interest expense (\$363,100). 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 2011, the balance of the loan to the Land Management Permanent Fund and the General Obligation Bonds will be \$441,979 and \$7,220,000 respectively.

Fund 530: MV SUSITNA ENTERPRISE FUND A new enterprise fund has been created for fiscal year 2011 for the operation of the MV Susitna. A decision was made prior to adoption of the budget to have the ferry remain in Ketchikan for fiscal year 2011. The largest components of expenditures within the fund are for temporary wages for the crew, insurance, fuel and depreciation.

PERSONNEL

The adopted budget addresses some of the staffing needs generated by the growth in the Borough population and the increased demands as a result of that growth. While not addressing all needs, the two full time equivalent (FTE) positions approved by the Assembly will certainly assist in serving our taxpayers more efficiently. A new position was added in the Finance Administration. Also, a new position was added that will be split between Ambulance and West Lakes Fire Service Area.

A Financial Analyst was approved for Finance Administration. This position will assist with Debt Management by handling Arbitrage and managing financial aspects of the school projects financed by bond proceeds. The position will also assist with Risk Management by handling the claims management, assisting at renewal and with TULIP. They will prepare the Financial related RFP's. They will assist with the annual budget as well as the annual audit. They will also be utilized to work on special projects. The inclusion of this position resulted in a decrease in temporary wages and associated benefits.

A full-time District 2 Chief was approved to augment the full-time management over this growing area. It is becoming increasingly difficult to perform the day-to-day administrative and operational management necessary to maintain and enhance the performance of our Fire, EMS and rescue operations. We currently have only one full-time position in District 2, a Fire Service Area Assistant position that is funded by, and works solely for the fire service area (not EMS or Rescue). District 2 represents a significant piece of our overall department, and requires more day-to-day local management and leadership than can be provided by an "on-call" District 2 Chief and the DES Director. The District 2 Chief will be responsible for planning, coordinating and directing emergency medical, fire and rescue operations within one large fire service and rescue/ambulance service areas. Additionally, the position supervises and participates in emergency medical, rescue and fire suppression activities.

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 for planning and land use studies, noise impact analysis, updates to the Zoning Code, funds to improve GIS functions and formation of the Critical Care Response Team. Second, it was also the intent with this budget to not simply maintain the Borough's stable financial condition but to improve it. A contribution to this goal is the continuation of the reservation for the minimum fund balance. Third, this adopted budget will provide the mechanism to accomplish the goals outlined in the Borough's Strategic Plan.

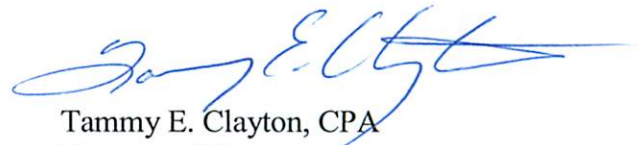
Services provided by our local government affect the quality of life of people living in the area served by the government. In our Borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$256 million (75 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. Administration and employees continue to strive to attain that goal and to meet 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 budget message and still provide the borough residents with the level of services that they expect. This again has been a difficult task. Many thanks also go to the employees of the Budget & Revenue Division, Cheyenne Heindel, Michael Newman and Katie Robinson in addition to Jennifer Ballinger, Alison Bradley, Penny Herndon and Rhonda Zak 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 evaluating 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.

Talis J. Colberg, Mayor
Lynne Woods, Deputy Mayor

Pete Houston
Ronald G. Arvin
Mark Ewing

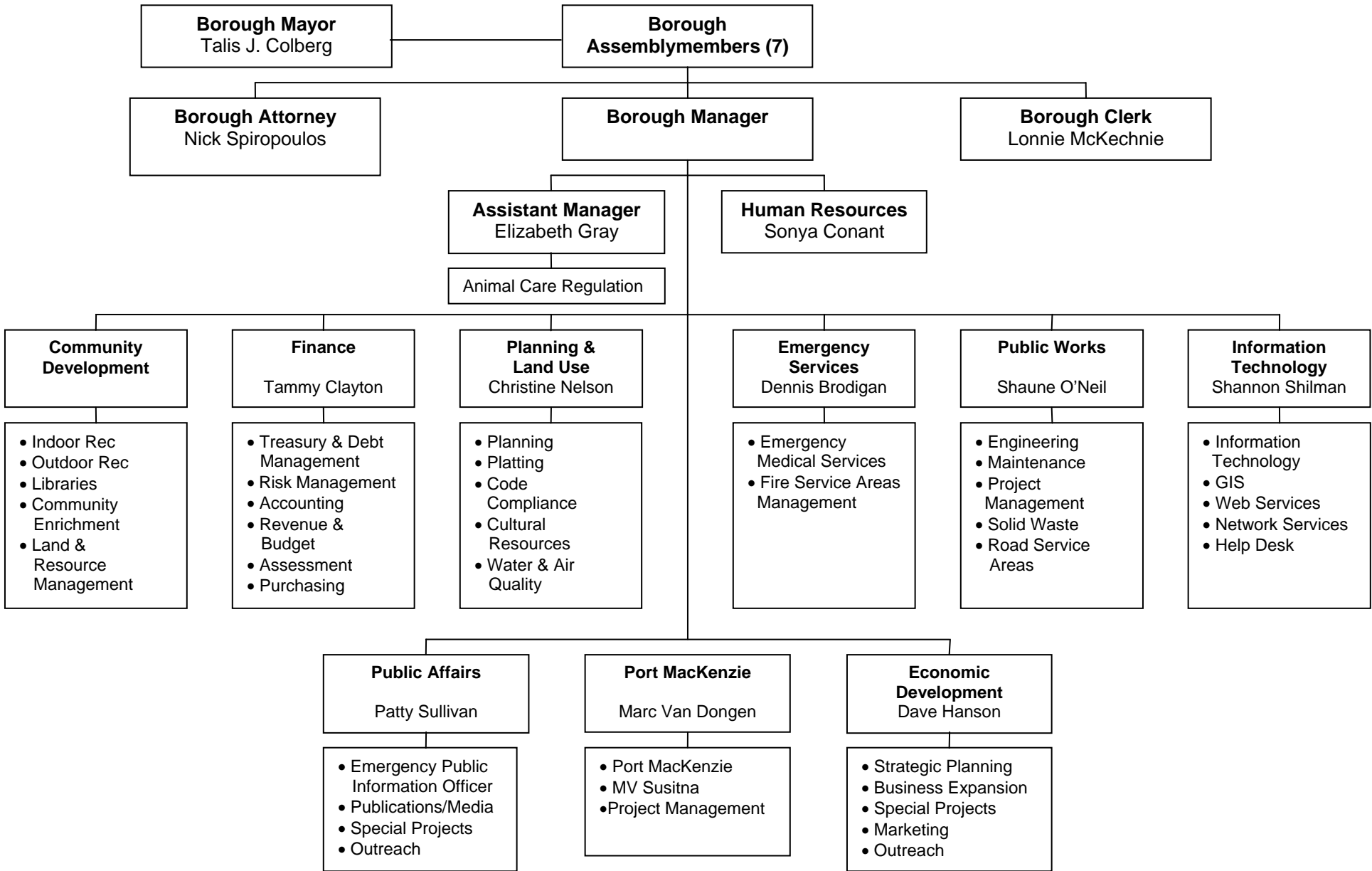
Cindy Bettine
Vern Halter
Jim Colver



BOROUGH STAFF

Elizabeth Gray
Nicholas Spiropoulos
Lonnie R. McKechnie
Tammy E. Clayton
Christine Nelson
Shaune O'Neal
Dennis Brodigan
Shannon Shilman
Dave Dunivan
Cheyenne Heindel

Acting Borough Manager
Borough Attorney
Borough Clerk
Director of Finance
Director of Planning & Land Use
Director of Public Works
Director of Emergency Services
Chief Information Officer
Borough Assessor
Revenue & Budget Manager



Non-code Ordinance

By: Borough Manager
Introduced: 04/20/10
Public Hearing: 04/27/10
Public Hearing: 05/06/10
Amended: 05/10/10
Amended: 05/12/10
Adopted: 05/18/10

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 10-010**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY APPROPRIATING MONIES FROM THE CENTRAL TREASURY FOR THE BOROUGH OPERATING FUNDS, EDUCATION OPERATING FUND, ENTERPRISE FUNDS AND CAPITAL FUNDS AND ESTABLISHING THE RATE OF LEVY FOR ALL BOROUGH FUNCTIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011.

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.....	40,720,188
200	Non-Areawide.....	3,389,852
202	Enhanced 911.....	892,469
203	Land Management.....	1,126,732
248	Caswell Fire Service Area.....	119,360
249	West Lakes Fire Service Area.....	1,176,451
250	Wasilla-Lakes Fire Service Area.....	3,826,742
251	Butte Fire Service Area.....	376,212
253	Sutton Fire Service Area.....	148,364
254	Talkeetna Fire Service Area.....	245,633
258	Willow Fire Service Area.....	294,860
259	Gr. Palmer Consol. Fire Service Area.....	349,111
265	Road Service Area: Administration.....	1,505,718
266	Grid Roller Maintenance.....	10,050
270	Midway Road Service Area.....	580,997
271	Fairview Road Service Area.....	406,520

272 Caswell Lakes Road Service Area.....415,800
 273 South Colony Road Service Area.....898,109
 274 Knik Road Service Area.....1,056,786
 275 Lazy Mountain Road Service Area.....179,456
 276 Greater Willow Road Service Area.....526,602
 277 Big Lake Road Service Area.....966,391
 278 North Colony Road Service Area.....109,905
 279 Bogard Road Service Area.....808,659
 280 Greater Butte Road Service Area.....451,225
 281 Meadow Lakes Road Service Area.....814,020
 282 Gold Trail Road Service Area.....850,742
 283 Gr. Talkeetna Road Service Area.....395,409
 284 Trapper Creek Road Service Area.....117,303
 285 Alpine Road Service Area.....160,024
 290 Talkeetna Flood Control.....18,427
 291 Garden Terrace Service Area.....105,580
 292 Point MacKenzie Service Area.....35,020
 293 Talkeetna Water/Sewer Service Area.....212,335
 294 Freedom Hills Road.....13,895
 295 Circle View/Stampede Estates E.C.S.A.2,600
 296 Chase Trail Service Area.....3,482
 297 Roads Outside Service Areas.....1,500
 300 Debt Service-Schools.....18,444,139
 315 Debt Service-COP's.....522,063
 320 Debt Service-Parks & Recreation.....341,940
 325 Debt Service-Nonareawide A/C.....569,855

Subtotal - Borough Operating Funds.....\$83,190,526

510 Solid Waste Enterprise Fund.....5,000,793
 520 Port Enterprise Fund.....1,900,427
 530 MV Susitna Enterprise Fund.....4,594,196

Subtotal - Borough Enterprise Funds.....\$11,495,416

204 Education Operating.....\$256,911,556

Subtotal - Education Operating.....\$256,911,556

*** Areawide Capital Projects.....4,976,500
 *** Areawide-Dust Control Program.....1,165,000
 *** Areawide-Palmer Block Grant.....59,227
 *** Areawide-Wasilla Block Grant.....72,089
 *** Areawide-Youth Court.....25,000
 *** Areawide-MSCVB.....585,000
 *** Areawide-Tourism Infrastructure.....315,000
 *** Areawide-Grant Match FTA/FHWA/USFWS/STATE1,200,000
 *** Areawide-Human Services Grant Match.....125,000
 *** Areawide-Mascot Grant Match.....200,000
 *** Non-Areawide Capital Projects.....159,000
 *** Enhanced 911.....450,000
 *** Caswell FSA Capital Projects.....45,000

*** West Lakes FSA Capital Projects.....479,000
 *** Wasilla-Lakes FSA Capital Projects.....2,150,000
 *** Butte FSA Capital Projects.....577,000
 *** Sutton FSA Capital Projects.....125,500
 *** Talkeetna FSA Capital Projects.....55,000
 *** RSA Administration.....20,000
 *** Midway RSA Capital Projects.....478,000
 *** Fairview RSA Capital Projects.....160,000
 *** Caswell Lakes RSA Capital Projects.....18,000
 *** South Colony RSA Capital Projects.....400,000
 *** Knik RSA Capital Projects.....855,194
 *** Lazy Mountain RSA Capital Projects.....8,000
 *** Greater Willow RSA Capital Projects.....89,000
 *** Big Lake RSA Capital Projects.....40,000
 *** North Colony RSA Capital Projects.....8,000
 *** Bogard RSA Capital Projects.....250,000
 *** Greater Butte RSA Capital Projects.....178,000
 *** Meadow Lakes RSA Capital Projects.....624,000
 *** Gold Trails RSA Capital Projects.....476,360
 *** Greater Talkeetna RSA Capital Projects.....5,000
 *** Trapper Creek RSA Capital Projects.....39,000
 *** Alpine RSA Capital Projects.....29,000
 *** Solid Waste Enterprise Fund.....125,000

Subtotal - Borough Capital Projects.....\$16,565,870

TOTAL APPROPRIATION

\$368,163,368

Section 4. Appropriation for accrued wages payable. There is hereby appropriated an additional sum of \$250,000 into an account within the areawide fund, \$20,000 into an account within the non-areawide fund and \$10,000 into an account within the Land Management Fund to cover the estimated amount accrued for wages and benefits as of June 30, 2010 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 an account within the areawide fund and \$10,000 into an account within the non-areawide fund for insurance reserves to provide for self-insurance retention costs as well as unforeseen premium adjustments and losses in fiscal year 2011.

Section 6. Appropriation to a reserve for administrative office space. There is hereby appropriated an additional sum of \$500,000 into a reserve within the areawide fund for administrative office space. Said funds are to be expended only upon assembly approval.

Section 7. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$20,797,145 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 2011 budget, excluding the budgeted expenditures of the school district.

Section 8. Appropriation for insurance deductible. There is hereby appropriated an additional sum of \$100,000 from the Property and Casualty Self Insurance Fund, Fund 640, to the DSJ Building Disaster Project Fund, Fund 445 for the property deductible for the DSJ Building Disaster.

Section 9. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2011. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 10. Tax levies. The rates of tax levy on each dollar of assessed valuation of taxable property are hereby fixed at the following amounts in mills per each dollar of taxable property:

TAX FUND

Areawide	9.956
Non-Areawide	0.394
Butte Fire Service Area #2	2.94
Sutton Fire Service Area #4	3.71
Talkeetna Flood Control #7	1.32
Garden Terrace Service Area #8	8.51
Midway Road Service Area #9	2.41
Fairview Road Service Area #14	1.66
Caswell Lakes Road Service Area #15	4.11
South Colony Road Service Area #16	1.50
Knik Road Service Area #17	2.75
Lazy Mountain Road Service Area #19	2.62
Greater Willow Road Service Area #20	3.39
Big Lake Road Service Area #21	2.57
North Colony Road Service Area #23	4.01
Talkeetna Fire Service Area #24	1.84
Bogard Road Service Area #25	1.53
Greater Butte Road Service Area #26	3.04
Meadow Lakes Road Service Area #27	3.24
Gold Trails Road Service Area #28	2.00
Gr. Talkeetna Road Service Area #29	2.73
Trapper Creek Road Service Area #30	3.74
Alpine Road Service Area #31	3.35
Willow Fire Service Area #35	1.21
Point MacKenzie Service Area #69	7.33
Wasilla-Lakes FSA #130	1.83
Circle View/Stampede Estates	
Erosion Control Service Area #131	3.47
Gr. Palmer Consolidated FSA #132	0.84
Caswell Fire Service Area #135	3.00
West Lakes Fire Service Area #136	1.56
Palmer, city of	3.00
Wasilla, city of	0.00
Houston, city of	3.00

Section 11. 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 12. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 13. 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 14. 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.

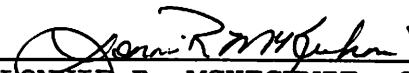
Section 15. Due dates of taxes, general government and service areas. The above taxes are due and payable August 16, 2010, for the first installment, and February 15, 2011, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 16. Effective date. Ordinance Serial No. 10-010 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 18 day
of May, 2010.


TALIS J. COLBERG, Borough Mayor

ATTEST:


LONNIE R. MCKECHNIE, CMC, Borough Clerk
(SEAL)

PASSED UNANIMOUSLY: Woods, Arvin, Ewing, Bettine, Colver, and
Halter.

**CITY OF WASILLA
ORDINANCE SERIAL NO. 10-17(AM)**

AN ORDINANCE OF THE CITY OF WASILLA, ALASKA PROVIDING FOR THE ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2011 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, Annual Budget, the Wasilla City Council hereby adopts the Annual Budget for the Fiscal Year 2011 as presented by the Mayor and introduced on April 26, 2010.

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, 2011, 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, 2011, 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, 2011, fall short of the estimates appropriated by this ordinance the affected appropriation is reduced by the amount of the shortfall in receipts.

Section 4. Appropriation. There is hereby appropriated out of the revenues of the City of Wasilla, for the fiscal year beginning July 1, 2010, the sum of \$28,533,559, which includes \$2,302,094 of transfers between funds, to be raised by taxation and otherwise, which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

General Fund			Special Revenue Funds	
Legislative			Library	\$ 895,020
Clerk	\$	367,288	Youth Court	149,280
Records Management		74,730	Technology Replacement	92,597
Council		189,692		
Mayor			Permanent Funds	
Administration		294,746	Cemetery	\$ 650
General Administration		336,090		
Human Resources		217,855	Enterprise Funds*	
Planning		267,253	Water	
Finance			Operations & Transfers	\$ 804,378
Finance		1,008,867	Debt Service	345,061
MIS		311,095	Capital	1,270,354
			Total Water Funds	\$ 2,419,793
Public Safety				
Administration		718,281	Sewer	
Multi Task Drug Enforcement		132,193	Operations & Transfers	948,911
Investigation		312,750	Debt Service	20,645
Police - Patrol		2,579,840	Capital	72,500
COPS-SRO		148,098	Total Sewer Funds	\$ 1,042,056
Bureau of Highway Patrol		123,616		
Dispatch		2,126,096	Airport	
Code Compliance		158,890	Operations & Transfers	\$ 201,038
Public Works			Capital	\$ 4,421,054
Administration		464,604	Total Airport	\$ 4,622,092
Roads		1,098,724		
Property Maintenance		637,819	Curtis D. Menard Memorial Sports Center (CMMSC)	
Meta Rose		60,524	Operations & Transfers	\$ 1,252,001
			Debt Service	2,071,844
Cultural & Recreation			Capital	25,000
Museum		193,876	Total CMMSC Fund	\$ 3,348,845
Parks Maintenance		580,904		
Recreation Services		159,153		
Non-Departmental			Debt Service Funds	
Non-Departmental		82,000	1982 Original Water Bond	20,000
Transfers		1,926,944	1986 Southside Water District	5,754
Total General Fund	\$	14,571,928	General Obligation	426,544
Capital Fund	\$	565,000		
Right-Of-Way Fund	\$	-		
Roads Fund	\$	145,000		
Vehicle Fund	\$	229,000		

*Does not include depreciation.

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

Section 6. Effective Date. This ordinance shall take effect July 1, 2010.

ADOPTED by the Wasilla City Council on May 10, 2010.



VERNE E. RUPPRIGHT, Mayor

ATTEST:



KRISTIE SMITHERS, MMC, City Clerk

[SEAL]

VOTE: Hall, Harris, Holler, Katkus, and Woodruff in favor. Larson absent.

Introduced by: City Manager Allen
 Date: November 24, 2009
 Public Hearing (1 of 2): November 24, 2009
 Public Hearing (2 of 2): December 8, 2009
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Chmielewski	
Erbey	
Vanover	
Brown	
Best	
Combs	

CITY OF PALMER, ALASKA

RESOLUTION NO. 10-001

A RESOLUTION OF THE PALMER CITY COUNCIL ADOPTING A BUDGET FOR THE CITY OF PALMER, ALASKA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2010 AND ENDING DECEMBER 31, 2010 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 2010 Budget was held on Tuesday, November 24, 2009, and continued on Tuesday, December 8, 2009; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2010 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 2010 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	\$ 10,167,578
Enterprise Fund	
Water/Sewer (02)	\$ 2,003,380
Airport (03)	\$ 217,718
Solid Waste (05)	\$ 453,500
Golf Course (15)	\$ 869,000
Capital Projects	
Equipment (09)	\$ 170,000
Special Revenue	
Police Grants (52)	\$ 106,140
Narcotics Grants (53)	\$ 57,755
Total Revenues	\$ 14,045,071

Expenditures	
General Fund (01)	\$ 10,167,578
Water/Sewer Fund (02)	\$ 1,722,822
Airport Fund (03)	\$ 217,441
Solid Waste Collection Fund (05)	\$ 404,654
Golf Course (15)	\$ 784,880
Police Grants (52)	\$ 106,140
Narcotics Grant (53)	\$ 57,755
Subtotal Expenditures	\$ 13,461,270
Capital Improvements	
Capital Projects Equipment (09)	\$ 170,000
Total Expenditures	\$ 13,631,270

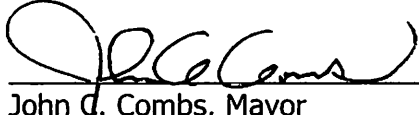
Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2010 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.

Section 4. That the 2010 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 2010 operating budget is adopted for a period of one (1) year, that being from January 1, 2010, through December 31, 2010.

Section 6. That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2010, through December 31, 2010.

Passed and approved by the City Council of the City of Palmer, Alaska, this eighth day of December, 2009.



 John C. Combs, Mayor



 Janette M. Bower, CMC, City Clerk

RESOLUTION 10-06

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF HOUSTON, ALASKA SETTING THE RATE OF LEVY AT 3 MILS FOR A TAX ON PERSONAL AND REAL PROPERTY FOR 2010.

WHEREAS, the Council for the City of Houston has approved the levy of a Real and Personal Property Tax pursuant to AS 29.45.590 in the amount of three (3.0) Mills of the assessed value of the property taxed within the City of Houston; and

WHEREAS, the authority to levy a tax on real and personal property in the amount of 0.5 mills was approved at a regular election on October 3, 1989 for the operation and maintenance of the city's Fire Department; and

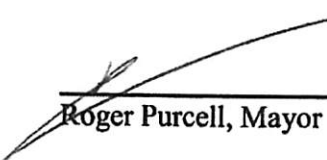
WHEREAS, the authority to levy a tax on real and personal property in the amount of 2.5 mills was approved at a special election on December 19, 2000 for the maintenance and/or improvements of the city roads.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOUSTON, ALASKA, that:

The City of Houston shall levy a tax of three (3.0) Mills of 2010 assessed value of all property taxed by the Matanuska-Susitna Borough within the City of Houston, Alaska. As stated in HMC 4.16.010(D), the City Council is authorized and shall, by June 15th of each year, present to the Matanuska-Susitna Borough Assembly a statement of the City's rate of levy unless a different date is agreed upon by the Borough and the City. The date of equalization and the date when said tax shall become delinquent shall be the same dates as promulgated for equalization and delinquency, as set by the Matanuska-Susitna Borough.


PASSED AND APPROVED by a duly constituted quorum of the City Council for the City of Houston, Alaska this 13th day of May, 2010.

THE CITY OF HOUSTON, ALASKA



Roger Purcell, Mayor

ATTEST:



Steven M. Cunningham, City Clerk



DESCRIPTION OF BUDGET DOCUMENT

The budget document is divided into several sections. The first part of the budget is in the introduction, which includes the table of contents and narratives about the budget document, budget process and fund structure. Additionally, an ordinance is included in the introductory section of the budget. Ordinance No. 10-010 appropriated monies from the central treasury and established the rate of levy for all borough operating funds, enterprise funds and capital funds for fiscal year 2011. The ordinance also appropriated monies from the central treasury for the Education Operating Fund. The next section is the overview. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the borough without having to sift through the many pages of detailed information.

Following the overview are sections for each type of fund, beginning with the general fund (areawide fund) and followed by special revenue funds, enterprise funds, debt service funds, capital projects fund and internal service funds. Each section provides detailed information on revenues and expenditures for each fund within the fund type. There is also a page detailing the expenditures by account number. Expenditure information includes the actual 2009 expenditures and the 2010 budget as approved by the assembly in addition to any subsequent amendments.

Non-areawide, land management, enhanced 911, education and service area budgets are found in the special revenue section. All special revenue funds are summarized on the first page of their respective section and are followed by budget pages similar to the department budgets described above.

Following the Nonareawide Fund are specific sections for the Solid Waste Enterprise Fund, Port Enterprise Fund, MV Susitna Enterprise Fund and Debt Service Funds. The revolving loan funds are in the Internal Service Funds section. Under the heading of Other Information, the reader will find the chart of accounts and a summary of employees by division.

THE BUDGET PROCESS

The budget process begins in December 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 managers 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 31st, the assembly must appropriate the amount to be made available from local sources. Fine tuning of the budget, both in terms of estimated revenues and appropriations, occurs as the final budget is deliberated and passed by the assembly.

The preliminary budget document 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 2011 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 April and May. By May 31st, 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. This year the budget was adopted on May 18th.

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 or between departments 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 are the non-areawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and education operating.

Debt Service Fund: Debt Service Funds are used to account for the payment of principal and interest on general obligation debt incurred to finance school or recreation projects. Each bond issue is accounted for separately in the funds. A separate debt service fund has also been established for the Lease, Certificates of Participation for the Central Mat-Su Public Safety Building and the Animal Care Facility.

Capital Projects Funds: Capital projects funds account for financial resources used for the acquisition or construction of capital projects. This fund is also utilized to account for the renovation and renewal of existing facilities and roads as well as for grants or pass through funds to other entities.

PROPRIETARY FUNDS

Enterprise Funds: The enterprise funds are used to account for the revenues earned from external fees, expenses incurred, and net income of activities for solid waste, the Port and the MV Susitna. These funds are financed and operated in a manner similar to a private business enterprise where the intent of the borough assembly is that costs of providing goods or services to the general public be financed or recovered primarily through user charges.

Internal Service Funds: The borough's internal service funds (various insurance funds and revolving loan funds) are used to account for the financing of goods and services provided to other departments of the borough. The insurance funds provide for the property and casualty self-

insurance, the health insurance self-insurance, the unemployment insurance self-insurance and the worker's compensation self-insurance requirements of the borough and are financed through interfund transfers. The revolving loan fund is used to finance capital acquisitions or construction in the service areas. This manner of financing major purchases or construction projects eliminates the substantial impact such purchases would otherwise have on annual operating budgets.

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 can only be expended after the issuance of the formal declaration of emergency. Also within the areawide fund a reserve is allowed for one-time capital expenditures or site acquisition costs. The reserve can only be expended upon Assembly approval. Lastly, borough code allows for a reserve for major repair and renovation within the Areawide Fund. Annual contributions to the reserve cannot exceed \$1,000,000 and expenditures can only be for qualified projects as determined in accordance with Action Memorandum 04-042. 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 \$25,000.

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 school debt from 60 percent to 70 percent depending on whether the project has been reviewed (60

percent reimbursement) or approved (70 percent reimbursement) by the Department of Education and Early Development.

Maintenance of a sound investment policy of borough monies. The borough uses a central treasury whereby all cash of the general government, the school district, service areas and any other agency of the borough are accumulated and invested. This procedure not only provides internal control but yields a higher rate of return on our investments because the amount available to invest is larger. The investment policy approved by the Assembly includes requirements for collateralization, diversification and safekeeping, as well as listing authorized investment instruments. The main objectives of this policy are the safeguarding of principal, maintaining sufficient liquidity to meet the borough's cash flow requirements and striving to achieve the highest rate of return on borough investments and deposits, with due regard to the security of the investments and margins of risk. The borough's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The borough's cash is fully invested at all times and investments are safekept either in trust departments or deposits are fully collateralized.

Striving to maintain the best possible rating on bonds. There are many elements taken into consideration by bond rating agencies when evaluating bond issues. One item looked at is the financial performance of the municipality or enterprise. The financial accounting and reporting of the borough is in accordance with methods prescribed by the Government Accounting Standards Board (GASB) and recommended practices of the Government Finance Officers Association of the United States and Canada (GFOA). This practice has the benefits of ensuring conformity with today's complex and ever-changing reporting regulations, and the safeguarding of borough assets, as well as presenting a fair statement of the borough's financial operations and position. A decrease in bond ratings would increase the cost of issuing bonds. Currently the borough's published credit ratings are as follows:

- Standard & Poor's AA
- Fitch Rating Service AA-
- Moody's Investor's Services AA₂

FISCAL YEAR 2011
APPROVED
MILL LEVIES FOR BOROUGH SERVICES

CODE	FUND	DESCRIPTION	FY2011 APPROVED MILL LEVY
	100	Areawide	9.956
	200	Non-Areawide	0.394
FSA 2	251	Butte Fire Service Area	2.94
FSA 4	253	Sutton Fire Service Area	3.71
SSA 7	290	Talkeetna Flood Control	1.32
SSA 8	291	Garden Terrace Area	8.51
RSA 9	270	Midway Road Service Area	2.41
RSA 14	271	Fairview Road Service Area	1.66
RSA 15	272	Caswell Road Service Area	4.11
RSA 16	273	South Colony Road Service Area	1.50
RSA 17	274	Knik Road Service Area	2.75
RSA 19	275	Lazy Mountain Road Service Area	2.62
RSA 20	276	Greater Willow Road Service Area	3.39
RSA 21	277	Big Lake Road Service Area	2.57
RSA 23	278	North Colony Road Service Area	4.01
FSA 24	254	Talkeetna Fire Service Area	1.84
RSA 25	279	Bogard Road Service Area	1.53
RSA 26	280	Greater Butte Road Service Area	3.04
RSA 27	281	Meadow Lakes Road Service Area	3.24
RSA 28	282	Gold Trails Road Service Area	2.00
RSA 29	283	Greater Talkeetna Road Service Area	2.73
RSA 30	284	Trapper Creek Road Service Area	3.74
RSA 31	285	Alpine Road Service Area	3.35
FSA 35	258	Willow Fire Service Area	1.21
SSA 69	292	Pt. MacKenzie Service Area	7.33
FSA 130	250	Wasilla Lakes Fire Service Area	1.83
SSA 131	295	Circle View / Stampede Estates	3.47
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.84
FSA 135	248	Caswell Fire Service Area	3.00
FSA 136	249	West Lakes Fire Service Area	1.56

CITY PROPOSED MILL RATES			
CTY 5	800	City of Palmer	3.00
CTY 12	800	City of Houston	3.00
CTY 13	800	City of Wasilla	0.00

Consolidated Reconciliation of Unreserved Borough Funds

NO.	Fund Title	Estimated Fund Balance As of June 30, 2010	Estimated Revenue 2010-2011	Transfers In	Transfers Out	Estimated Expenditures 2010-2011	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2011
100	Areawide General	31,312,372	104,358,990	2,827,459	76,055,281	40,720,188	21,697,145	26,207
200	Non-Areawide	576,614	3,661,151	0	817,600	3,389,852	30,000	313
202	Enhanced 911	1,378,699	953,300		450,000	892,469		989,530
203	Land Management	704,130	548,300	40,000	45,000	1,126,732	103,750	16,948
204	Education-Operating	-	208,564,191	48,347,365		256,911,556		-
248	Caswell Lakes FSA	8,221	212,760		57,748	119,360	8,334	35,539
249	West Lakes FSA	950,041	1,614,710	18,000	646,122	1,176,451		760,178
250	Wasilla-Lakes Fire Service Area	2,676,099	6,852,130		2,852,529	3,826,742		2,848,958
251	Butte FSA	565,360	671,320		644,215	376,212		216,253
253	Sutton FSA	154,119	162,950	8,000	154,807	148,364		21,898
254	Talkeetna FSA	93,464	261,950	12,100	101,434	245,633		20,447
258	Willow FSA	242,785	291,380		55,545	294,860		183,760
259	Gr Palmer FSA	2,304,389	876,450		28,659	349,111		2,803,069
265	RSA Admin	137,377		1,462,816	35,800	1,505,718		58,675
266	Grid Roller Maintenance	27,139	10,048			10,050		27,137
270	Midway RSA	401,108	1,228,080		583,023	580,997	1,778	463,390
271	Fairview RSA	141,016	662,360		229,813	406,520	1,045	165,998
272	Caswell Lakes RSA	119,818	486,640		90,051	415,800		100,607
273	South Colony RSA	736,585	1,202,980		534,887	898,109	3,833	502,736
274	Knik RSA	221,800	1,963,010		1,128,024	1,056,786		-
275	Lazy Mtn RSA	126,587	207,280		21,721	179,456	21	132,669
276	Greater Willow RSA	46,007	696,330		159,318	526,602		56,417
277	Big Lake RSA	373,800	1,059,230		138,894	966,391		327,745
278	North Colony RSA	16,160	135,830		22,196	109,905	473	19,416
279	Bogard RSA	299,159	1,202,320		359,952	808,659	3,553	329,315
280	Gr Butte RSA	207,444	718,630		242,663	451,225	200	231,986
281	Meadow Lakes RSA	483,246	1,487,190		792,853	814,020		363,563
282	Gold Trails RSA	142,819	1,354,210		644,145	850,742	2,142	-
283	Greater Talkeetna RSA	119,352	446,240		63,857	395,409		106,326
284	Trapper Creek RSA	88,536	175,300		58,536	117,303		87,997
285	Alpine RSA	53,333	216,000		50,437	160,024	96	58,776
290	Talkeetna Flood	36,649	14,318			18,427		32,540
291	Garden Terrace Water	74,400	68,030			105,580	8,271	28,579
		44,818,628	342,363,608	52,715,740	87,065,110	319,955,253	21,860,641	11,016,972

Consolidated Reconciliation of Unreserved Borough Funds, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2010	Estimated Revenue 2010-2011	Transfers In	Transfers Out	Estimated Expenditures 2010-2011	Reserves & Principal Payments	Estimated Fund Balance As of June 30, 2011
	SUBTOTAL FORWARD	44,818,628	342,363,608	52,715,740	87,065,110	319,955,253	21,860,641	11,016,972
292	Point Mackenzie Service Area	226,616	53,770			35,020		245,366
293	Talkeetna Water & Sewer Service Area	(31,877)	222,610			212,335	27,625	(49,227)
294	Freedom Hills	13,895				13,895		-
295	Circle View/Stampede	(136,797)	13,886			2,600	6,000	(131,511)
296	Chase Trail	3,292	190			3,482		-
297	Road Outside S.A.	1,744	8			1,500		252
300	Debt Service-School	726,377		18,400,000		18,444,139		682,238
315	Debt Service-COP's	49,126		505,000		522,063		32,063
320	Debt Service Parks & Rec	20,896		345,000		341,940		23,956
325	NAW Debt	7,665	100	570,000		569,855		7,910
510	Solid Waste	(1,755,992)	4,093,000		197,700	5,000,793		(2,861,485)
520	Port	(2,930,316)	1,258,450		21,200	1,900,427		(3,593,493)
530	MV Susitna		100,000			4,594,196		(4,494,196)
600	Revolving Loan Funds	4,600			4,600			-
	Capital Appropriations:							-
***	Areawide Capital Projects	1,718,000		6,501,500	1,718,000	6,501,500		-
***	Areawide: MSCVB & Infrastructure			900,000		900,000		-
***	A/W-Road Program			1,165,000		1,165,000		-
***	A/W - Grants			156,316		156,316		-
***	Non-Areawide Capital Projects			159,000		159,000		-
***	Enhanced 911 Capital			450,000		450,000		-
***	Land Mngmnt Capital Projects	40,000			40,000			-
***	Fire Service Area Capital Projects			3,431,500		3,431,500		-
***	Road Service Area Capital Projects			3,677,554		3,677,554		-
***	Other Capital Projects							-
***	Solid Waste Capital			125,000		125,000		-
***	Port Projects							-
***	Prison Projects	55,000			55,000			-
	TOTAL	42,830,857	348,105,622	89,101,610	89,101,610	368,163,368	21,894,266	878,845

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2011 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	76,821,080	325,000	9,019,950	16,080,960	2,090,000	22,000	104,358,990
200	Non-Areawide	2,581,710	1,000	192,200	781,000		105,241	3,661,151
202	Enhanced 911		3,300	950,000				953,300
203	Land Management		121,700	10,100	-		416,500	548,300
204	Education-Operating				175,683,438	29,387,915	3,492,838	208,564,191
248	Caswell Lakes FSA	212,760						212,760
249	West Lakes FSA	1,605,880	2,830	6,000				1,614,710
250	Wasilla-Lakes FSA	6,739,130	6,900	106,100				6,852,130
251	Butte FSA	670,350	970					671,320
253	Sutton FSA	162,570	380					162,950
254	Talkeetna FSA	261,290	660					261,950
258	Willow FSA	290,580	800					291,380
259	Gr Palmer Consolidated FSA	872,320	4,130					876,450
265	RSA Administration	-						-
266	Grid Roller Maintenance		48	10,000				10,048
270	Midway RSA	1,226,870	1,210					1,228,080
271	Fairview RSA	661,780	580					662,360
272	Caswell Lakes RSA	486,240	400					486,640
273	South Colony RSA	1,201,150	1,830					1,202,980
274	Knik RSA	1,962,440	570					1,963,010
275	Lazy Mountain RSA	207,000	280					207,280
276	Greater Willow RSA	695,860	470					696,330
277	Big Lake RSA	1,058,240	990					1,059,230
278	North Colony RSA	135,750	80					135,830
279	Bogard RSA	1,201,350	970					1,202,320
280	Greater Butte RSA	718,080	550					718,630
281	Meadow Lakes RSA	1,486,030	1,160					1,487,190
282	Gold Trails RSA	1,353,420	790					1,354,210
283	Greater Talkeetna RSA	445,820	420					446,240

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2011 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	175,110	190					175,300
285	Alpine RSA	215,760	240					216,000
290	Talkeetna Flood Control	14,240	78					14,318
291	Garden Terrace Water	67,840	190					68,030
292	Point MacKenzie SA	53,300	470					53,770
293	Talkeetna Water & Sewer		110	222,500				222,610
294	Freedom Hills							-
295	Circle View/Stampede Estates	13,840	46					13,886
296	Chase Trail Service Area	130	60					190
297	Roads Outside Service Area		8					8
315	Debt Service -- COP's							-
325	Debt Service -- AC/COP's		100					100
510	Solid Waste Enterprise Fund		1,000	4,092,000				4,093,000
520	Port Enterprise Fund			506,000	752,450			1,258,450
530	MV Susitna Enterprise Fund						100,000	100,000
	TOTALS	103,597,920	480,510	15,114,850	193,297,848	31,477,915	4,136,579	348,105,622

FISCAL YEAR 2011 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2008-2009 Actual Expenditures	2009-2010 Revised Budget	2010-2011 Approved
100	Areawide General	36,203,643	37,836,721	40,720,188
200	Non-Areawide	3,213,449	3,615,587	3,389,852
202	Enhanced 911	491,110	829,706	892,469
203	Land Management	1,307,552	1,787,449	1,126,732
248	Caswell FSA	331	163,501	119,360
249	West Lakes FSA	820,409	1,056,061	1,176,451
250	Wasilla-Lakes FSA	2,725,712	3,648,450	3,826,742
251	Butte FSA	219,061	389,081	376,212
253	Sutton FSA	66,173	146,278	148,364
254	Talkeetna FSA	135,755	205,691	245,633
258	Willow FSA	218,639	337,360	294,860
259	Gr Palmer Consolidated FSA	315,712	358,851	349,111
265	Road Service Areas Admin	1,321,388	1,380,114	1,505,718
266	RSA Grid Roller Maintenance	616	10,055	10,050
270	Midway RSA	305,939	491,702	580,997
271	Fairview RSA	315,542	384,476	406,520
272	Caswell Lakes RSA	291,844	419,665	415,800
273	South Colony RSA	569,683	844,909	898,109
274	Knik RSA	897,189	964,824	1,056,786
275	Lazy Mountain RSA	116,455	161,674	179,456
276	Greater Willow RSA	393,791	523,643	526,602
277	Big Lake RSA	715,722	696,671	966,391
278	North Colony RSA	113,479	103,455	109,905
279	Bogard RSA	628,352	736,864	808,659
280	Greater Butte RSA	359,078	421,726	451,225
281	Meadow Lakes RSA	607,594	727,931	814,020
282	Gold Trails RSA	633,942	792,363	850,742
283	Greater Talkeetna RSA	347,410	389,863	395,409
284	Trapper Creek RSA	94,524	108,585	117,303
285	Alpine RSA	154,221	158,614	160,024
290	Talkeetna Flood Control	559	15,105	18,427
291	Garden Terrace Water	40,980	51,011	105,580
292	Point MacKenzie Service Area	880	36,297	35,020
293	Talkeetna Water & Sewer	177,019	256,329	212,335

FISCAL YEAR 2011 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2008-2009 Actual Expenditures	2009-2010 Revised Budget	2010-2011 Approved
294	Freedom Hills Road	-	20,000	13,895
295	Circle View/Stampede Estates	6,966	6,708	2,600
296	Chase Trail Service Area	-	21,510	3,482
297	Roads Outside Service Area	-	1,500	1,500
300	Debt Service-Schools	16,894,541	16,938,357	18,444,139
310	Debt Service-Circle View	0	-	-
315	Debt Service COP'S	525,646	524,813	522,063
320	Debt Service Parks & Rec	341,523	340,715	341,940
325	Debt Service - Animal Care COPs	522,999	566,455	569,855
	Borough Operating Sub-Total	72,095,428	78,470,670	83,190,526
510	Solid Waste Enterprise	4,444,106	5,494,774	5,000,793
520	Port Enterprise	1,584,548	2,093,468	1,900,427
530	MV Susitna Enterprise	0	0	4,594,196
	Enterprise Fund Subtotal	6,028,654	7,588,242	11,495,416
204	Education-Operating	188,717,213	250,431,255	256,911,556
	Education-Operating Sub-Total	188,717,213	250,431,255	256,911,556
	Areawide Capital Projects	3,171,212	3,477,321	4,976,500
	Areawide Road Program	1,255,670	1,211,700	1,165,000
	Areawide-Palmer Block Grant	177,679	118,453	59,227
	Areawide-Wasilla Block Grant	216,266	144,177	72,089
	Areawide - Ag Land Preservation	300,000	100,000	0
	Areawide Grant Match	65,000	3,341,000	1,525,000
	Areawide Fed Transit Grant Match	1,135,000	-	
	Areawide MSCVB & Infrastructure	1,060,000	787,500	900,000
	Areawide Youth Programs	30,000	25,000	25,000
	Non-Areawide Capital Proj.	90,000	58,000	159,000
	Enhanced 911 Capital	150,000	-	450,000
	Land Mangmt Capital Proj.	118,500	-	-
	Caswell Lakes FSA	-	21,770	45,000
	West Lakes FSA	208,000	975,300	479,000

FISCAL YEAR 2011 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2008-2009 Actual Expenditures	2009-2010 Revised Budget	2010-2011 Approved
	Wasilla-Lakes FSA Cap.	1,862,500	2,648,000	2,150,000
	Butte FSA Cap.	139,000	58,800	577,000
	Sutton FSA Cap.	49,028	34,875	125,500
	Talkeetna FSA Cap.	140,000	132,300	55,000
	Willow FSA Cap.	85,000	4,543	-
	Gr Palmer FSA Cap.	385,000	48,800	-
	Admin RSA Cap.	212,000	-	20,000
	Midway RSA Cap.	629,844	589,270	478,000
	Fairview RSA Cap.	290,709	139,141	160,000
	Caswell Lakes RSA Cap.	59,026	-	18,000
	South Colony RSA Cap.	333,090	407,056	400,000
	Knik RSA Cap.	722,783	700,516	855,194
	Lazy Mountain RSA Cap.	13,698	16,472	8,000
	Greater Willow RSA Cap.	88,280	56,475	89,000
	Big Lake RSA Cap.	91,820	237,000	40,000
	North Colony RSA Cap.	-	-	8,000
	Bogard RSA Cap.	236,350	271,894	250,000
	Greater Butte RSA Cap.	154,463	184,356	178,000
	Meadow Lakes RSA Cap.	502,910	579,395	624,000
	Gold Trails RSA Cap.	712,781	524,594	476,360
	Greater Talkeetna RSA Cap.	27,537	-	5,000
	Trapper Creek RSA Cap.	20,765	29,570	39,000
	Alpine RSA Cap.	40,279	49,140	29,000
	Talkeetna Water & Sewer S.A. Cap.	19,800	-	-
	Solid Waste Capital	1,094,044	250,749	125,000
	Port Capital	-	-	-
	Borough/Other Capital Sub-Total	15,888,034	17,223,167	16,565,870
	GRAND TOTALS	282,729,329	353,713,334	368,163,368

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2008	2009	APPROVED		
					2010	2011	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	36.12	40.32	41.30	42.50	1.20
	Non-Areawide Fund	200	15.02	14.95	14.95	14.23	(0.72)
			51.14	55.27	56.25	56.73	0.48
Finance:	Areawide Fund	100	55.70	56.80	56.80	59.00	2.20
	Non-Areawide Fund	200	0.30	0.20	0.20	0.00	(0.20)
			56.00	57.00	57.00	59.00	2.00
Planning & Land Use:	Areawide Fund	100	27.00	27.00	27.00	28.20	1.20
			27.00	27.00	27.00	28.20	1.20
Comm. Development:	Areawide Fund	100	21.59	21.75	21.75	22.50	0.75
	Non-Areawide Fund	200	7.64	7.64	7.64	7.64	0.00
	Land Management	203	9.30	9.30	9.30	4.45	(4.85)
			38.53	38.69	38.69	34.59	(4.10)
Emergency Services:	Areawide Fund	100	20.87	22.39	21.41	22.01	0.60
	Enhanced 911	202	1.00	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	9.74	12.09	12.09	12.49	0.40
			31.61	35.98	35.00	36.00	1.00
Public Works:	Areawide Fund	100	24.10	25.80	25.80	24.30	(1.50)
	Non-Areawide Fund	200	0.00	0.00	0.00	0.10	0.10
	Road & Other S.A.	2XX	10.80	10.10	10.10	10.70	0.60
			34.90	35.90	35.90	35.10	(0.80)
Solid Waste:		510	15.10	16.10	16.10	15.90	(0.20)
			15.10	16.10	16.10	15.90	(0.20)
Port:		520	2.00	2.00	2.00	2.00	0.00
			2.00	2.00	2.00	2.00	0.00
TOTAL OPERATING FTE			256.28	267.94	267.94	267.52	(0.42)
PROJECT FTE			8.00	8.00	8.00	7.00	(1.00)
GRAND TOTAL			264.28	275.94	275.94	274.52	(1.42)

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2008	2009	2010	APPROVED 2011	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	1.85	1.85	1.85	0.00
	Records Management	100-106	1.90	2.50	2.50	2.50	0.00
	Administration	100-110	4.15	5.35	5.35	5.55	0.20
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	2.02	3.02	4.00	4.00	0.00
	GIS	100-116	6.00	6.00	6.00	7.00	1.00
	Information Technology	115-121	10.75	11.75	11.75	11.75	0.00
TOTAL - ASSEMBLY & MAYOR			36.12	40.32	41.30	42.50	1.20
FINANCE:	Finance-Administration	120-120	1.70	1.80	1.80	3.00	1.20
	Revenue/Budget	120-119	10.00	10.00	10.00	11.00	1.00
	Accounting	120-125	17.00	17.00	17.00	17.00	0.00
	Purchasing	120-128	7.00	7.00	7.00	7.00	0.00
	Assessments	120-140	20.00	21.00	21.00	21.00	0.00
TOTAL - FINANCE			55.70	56.80	56.80	59.00	2.20
PLANNING AND LAND USE:	Planning	130-130	10.50	8.50	8.50	8.70	0.20
	Platting	130-131	8.00	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	5.00	5.00	5.00	6.00	1.00
	Environmental	130-137	1.00	1.00	1.00	1.00	0.00
	Transportation	130-138	0.00	2.00	2.00	2.00	0.00
TOTAL - PLANNING			27.00	27.00	27.00	28.20	1.20
PUBLIC WORKS:	Public Works-Administration	150-150	1.80	1.80	1.80	1.80	0.00
	Facility Maintenance	150-151	8.80	10.25	10.25	9.85	(0.40)
	Operations	150-155	0.95	0.95	0.95	0.75	(0.20)
	Community Clean-up	150-158	0.00	0.00	0.00	0.10	0.10
	Project Management / Engineering	150-159	12.55	10.00	9.85	11.80	1.95
	Permits & Inspections	150-250	0.00	2.80	2.95	0.00	(2.95)
TOTAL - PUBLIC WORKS			24.10	25.80	25.80	24.30	(1.50)
EMERGENCY SERVICES:	Telecommunications	100-126	0.00	0.00	0.50	0.50	0.00
	Public Safety-Administration	160-300	12.99	14.86	12.38	12.38	0.00
	Rescue	160-330	0.00	0.10	0.10	0.10	0.00
	Ambulance - West Lakes/Houston	160-337	0.00	0.00	0.00	0.74	0.74
	Ambulance - Willow	160-338	0.00	0.00	0.00	0.09	0.09
	Ambulance - Caswell	160-339	0.00	0.00	0.00	0.00	0.00
	Ambulance - Central	160-341	7.21	6.76	6.76	6.76	0.00
	Ambulance - West Lakes	160-342	0.14	0.14	0.14	0.00	(0.14)
	Ambulance - Palmer	160-343	0.29	0.29	1.29	1.29	0.00
	Ambulance - T/S/TC	160-344	0.07	0.07	0.07	0.07	0.00
	Ambulance - Willow/Houston	160-345	0.09	0.09	0.09	0.00	(0.09)
	Ambulance - Sutton	160-346	0.04	0.04	0.04	0.04	0.00
	Ambulance - Butte	160-347	0.04	0.04	0.04	0.04	0.00
	Lake Louise First Response	160-349	0.00	0.00	0.00	0.00	0.00
	TOTAL - EMERGENCY SERVICES			20.87	22.39	21.41	22.01
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	2.00	2.00	2.00	2.00	0.00
	Community Pools	170-136	11.05	11.05	11.05	11.05	0.00
	Outdoor Recreation	170-142	2.84	3.00	2.70	2.70	0.00
	Administration	170-145	1.70	1.70	1.70	1.45	(0.25)
	Recreation Infrastructure	170-147	0.00	0.00	0.30	0.30	0.00
	Trails	170-148	0.00	0.00	0.00	1.00	1.00
TOTAL - COMMUNITY DEVELOPMENT			21.59	21.75	21.75	22.50	0.75
TOTAL PERSONNEL - FUND 100			185.38	194.06	194.06	198.51	4.45

DEPARTMENT	DIVISION		2008	2009	2010	APPROVED 2011	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	2.65	2.20	2.20	1.58	(0.62)
	Information Technology	100-121	1.00	1.00	1.00	1.00	0.00
	Animal Care	100-606	11.37	11.75	11.75	11.65	(0.10)
TOTAL - ASSEMBLY & MAYOR			15.02	14.95	14.95	14.23	(0.72)
	Finance - Administration	100-114	0.30	0.20	0.20	0.00	(0.20)
TOTAL - FINANCE			0.30	0.20	0.20	0.00	(0.20)
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
Public Works	Vehicle Removal Program	150-415	0.00	0.00	0.00	0.10	0.10
TOTAL - PUBLIC WORKS			0.00	0.00	0.00	0.10	0.10
TOTAL PERSONNEL - FUND 200			22.96	22.79	22.79	21.97	(0.82)
FUND 202							
Emergency Services:	Enhanced 911	115.121	1.00	1.50	1.50	1.50	0.00
TOTAL PERSONNEL - FUND 202			1.00	1.50	1.50	1.50	0.00
FUND 203							
Community Development:	Land Management Division	170-141	8.00	8.00	8.00	3.90	(4.10)
	Administration	170-145	1.30	1.30	1.30	0.55	(0.75)
TOTAL - COMMUNITY DEVELOPMENT			9.30	9.30	9.30	4.45	(4.85)
TOTAL PERSONNEL - FUND 203			9.30	9.30	9.30	4.45	(4.85)
FIRE SERVICE AREAS							
Emergency Services:	Caswell Fire Service Area	248-000	0.00	0.00	0.00	0.00	0.00
	West Lakes Fire Service Area	249-000	0.00	0.00	1.42	1.82	0.40
	Wasilla-Lakes Fire Service Area	250-000	7.92	10.27	10.27	10.27	0.00
	Butte Fire Service Area	251-000	0.20	0.20	0.20	0.20	0.00
	Sutton Fire Service Area	253-000	0.04	0.04	0.04	0.04	0.00
	Talkeetna Fire Service Area	254-000	0.08	0.08	0.08	0.08	0.00
	Big Lake Fire Service Area	256-000	0.64	0.64	0.00	0.00	0.00
	Meadow Lakes Fire Service Area	257-000	0.78	0.78	0.00	0.00	0.00
	Willow Fire Service Area	258-000	0.08	0.08	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			9.74	12.09	12.09	12.49	0.40
TOTAL PERSONNEL - FIRE SERVICE AREAS			9.74	12.09	12.09	12.49	0.40
OTHER FUNDS							
Public Works:	Garden Terrace Estates Svc. Areas	291-000	0.28	0.15	0.150	0.050	(0.10)
	Talkeetna Sewer/Water Svc. Area	293-000	0.98	0.65	0.650	0.750	0.10
	Road Service Areas-Admin	265-000	9.55	9.30	9.30	9.90	0.60
TOTAL - PUBLIC WORKS			10.80	10.10	10.10	10.70	0.60
TOTAL PERSONNEL - OTHER FUNDS			10.80	10.10	10.10	10.70	0.60
FUND 510							
	Sanitary Landfills -- Central	150-401	5.50	5.50	5.50	5.45	(0.05)
	Sanitary Landfills -- Transfer Sites	150-402	8.00	8.00	8.00	7.85	(0.15)
	Hazardous Waste	150-416	1.60	2.60	2.60	2.60	0.00
TOTAL - SOLID WASTE ENTERPRISE FUND			15.10	16.10	16.10	15.90	(0.20)
FUND 520							
	Port	100-112	2.00	2.00	2.00	2.00	0.00
TOTAL - PORT ENTERPRISE FUND			2.00	2.00	2.00	2.00	0.00
TOTAL PERSONNEL - ENTERPRISE FUNDS			17.10	18.10	18.10	17.90	(0.20)

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY FUND
PROJECT FUNDED EMPLOYEES

FUND	Project		2008	2009	2010	APPROVED 2011	INC/(DEC)
FUND 400							
	School Projects		2.00	4.00	4.00	4.00	0.00
TOTAL PERSONNEL - FUND 400			2.00	4.00	4.00	4.00	0.00
FUND 450							
	FTA/Port Mackenzie		1.00	1.00	1.00	0.00	(1.00)
TOTAL PERSONNEL - FUND 450			1.00	1.00	1.00	0.00	(1.00)
FUND 480							
	Spruce Bark Beetle Kill		3.00	2.00	2.00	2.00	0.00
	CERT		1.00	1.00	1.00	1.00	0.00
	Agricultural Processing Facility		1.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL - FUND 480			5.00	3.00	3.00	3.00	0.00
TOTAL PERSONNEL - PROJECT FUNDED			8.00	8.00	8.00	7.00	(1.00)

RECONCILIATION OF FUND BALANCE: 100

GENERAL FUND

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	115,213,211	105,108,566	107,186,449
TOTAL EXPENDITURES	105,085,763	109,600,587	116,775,469

Fund balance 6/30/2009 36,916,917

2010 fiscal year revenues and transfers	105,108,566
2010 Capital Projects Transfer	45,043
2010 fiscal year expenditures and transfers	(109,600,587)
Adjusted Reserves, GASB 31, & MV Allocation	(1,157,567)

Estimated Adjustment to Fund Balance (5,604,545)

Estimated total fund balance 6/30/2010 31,312,372

Fiscal Year 2011 operations:

Estimated operating revenues	104,358,990
Recoveries/Other	1,322,859
Transfers In	1,504,600
Estimated operating expenditures	(40,720,188)
Grants/Pass Through	(156,316)
Transfers out:	
Education operating	(48,347,365)
Education debt service	(18,400,000)
Parks & Recreation debt service	(345,000)
Certificates of Participation	(202,000)
Capital projects	(7,401,500)
Dust Control program	(1,165,000)
FSA's (Ambulance Bld Rental)	(38,100)

Estimated FY2011 adjustment to fund balance (9,589,020)

Estimated total fund balance 6/30/2011 21,723,352

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 Administrative Office Space	(500,000)
Reserve for Minimum Fund Balance	(20,797,145)

Estimated adjustment to fund balance (21,697,145)

Estimated undesignated fund balance 6/30/2011 26,207

FY 2011 REVENUE SUMMARY: FUND 100

AREAWIDE

CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
PROPERTY TAXES	79,719,603	75,842,000	76,821,080
EXCISE TAXES	4,688,564	4,509,500	4,559,500
SPECIAL ASSESSMENT REVENUE	(270)	-	-
FEDERAL PAYMENTS	3,219,722	1,975,000	2,090,000
STATE GRANTS & SHARED REVENUES	16,522,843	16,214,717	16,087,960
FEES	4,011,651	3,294,450	3,552,450
TRANSIENT ACCOMMODATIONS TAX	1,037,674	795,500	908,000
INTEREST EARNINGS	2,469,345	1,255,500	325,000
RECOVERIES & TRANSFERS	3,357,243	1,191,899	2,827,459
OTHER	186,836	30,000	15,000
TOTAL REVENUES	115,213,211	105,108,566	107,186,449

REVENUE DETAIL: FUND 100		AREAWIDE		
ACCOUNT	CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	73,183,196	70,082,300	70,905,500
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Prop Taxes - Delinquent	1,965,871	1,400,000	1,500,000
311 200	Personal Property Taxes	614,322	625,700	663,600
311 202	Personal Prop Taxes - Delinquent	298	500	500
311 300	Aircraft Registration	66,098	65,000	70,000
311 302	Aircraft Registration - Delinquent	1,687	1,500	200
311 400	Penalty & Interest on Delinquent Ta	1,054,964	805,000	830,000
311 500	Vehicle Tax/State Collected	2,833,167	2,862,000	2,851,280
	Total 311	79,719,603	75,842,000	76,821,080
	EXCISE TAXES:			
315 100	Tobacco Tax	4,679,264	4,500,000	4,550,000
315 200	Excise License	9,300	9,500	9,500
	Total 315	4,688,564	4,509,500	4,559,500
	SPECIAL ASSESSMENT			
321 400	Fee	(270)	-	-
	Total 321	(270)	0	0
	FEDERAL PAYMENTS:			
331 000	Federal Grants	106,870	25,000	50,000
333 000	Federal PILOT	3,069,265	1,910,000	2,000,000
333 100	National Forestry Rec.	43,587	40,000	40,000
	Total 33X	3,219,722	1,975,000	2,090,000
	STATE SHARED REVENUE:			
335 350	State Shared Revenue Areawide	3,783,562	3,903,063	3,800,000
335 900	Miscellaneous State Revenue	128	250	250
	Total 335	3,783,690	3,903,313	3,800,250
	OTHER STATE REVENUE:			
337 100	School Debt Service Reimbursemen	11,239,989	11,237,580	12,280,710
337 800	State PERS Releif	1,492,191	1,069,824	-
	Total 337	12,732,180	12,307,404	12,280,710
	PILOT			
338 100	Miscellaneous PILOT	6,973	4,000	7,000
	Total 338	6,973	4,000	7,000

REVENUE DETAIL: FUND 100		AREAWIDE		
ACCOUNT	CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
	GENERAL GOVERNMENT:			
341 000	Various Fees	386,979	333,400	293,250
341 920	LID Fees	9,894	20,000	10,000
341 940	Foreclosure Fees	98,797	85,000	85,000
341 980	Liquor License Fees	1,500	1,500	1,500
341 990	Business License Fees	244,100	50,000	200,000
	Total 341	741,270	489,900	589,750
	OTHER GENERAL GOVERNMENT:			
342 000	Ambulance EMS Fees	2,377,670	1,907,100	1,990,100
343 000	Park & Rec Fees	75,405	63,750	66,000
346 000	Brett Memorial Ice Arena Fees	333,361	310,000	391,600
347 000	Community Pool Fees	483,945	523,700	515,000
	Total 34X	3,270,381	2,804,550	2,962,700
	TRANSIENT ACCOMMODATION TAX:			
348 100	Transient Accommodation Tax	1,021,748	787,500	900,000
348 200	Penalty & Interest	15,926	8,000	8,000
	Total 348	1,037,674	795,500	908,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	2,469,345	1,255,500	325,000
	Total 361	2,469,345	1,255,500	325,000
	TRANSFERS FROM OTHER FUNDS:			
367 110	Areawide	435	-	-
367 400	Capital Projects	446,504	-	1,500,000
367 510	Revolving Loan	19,805	4,800	4,600
	Total 367	466,744	4,800	1,504,600
	RECOVERY OF WAGES & FRINGES			
368 XXX	Service Areas and Other Projects	1,437,357	262,600	246,900
368 130	School - Projects	239,590	30,000	40,000
368 150	Borough - Projects	312,884	50,000	80,000
368 210	Land Management Fund	99,500	100,000	45,000
368 220	Service Area Funds	632,668	640,899	822,359
368 230	Nonareawide Fund	168,500	103,600	88,600
	Total 368	2,890,499	1,187,099	1,322,859
	MISCELLANEOUS			
3xx xxx	Other Revenue Sources	186,836	30,000	15,000
	TOTAL REVENUES	115,213,211	105,108,566	107,186,449

311 000 GENERAL PROPERTY TAXES

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2011) is \$8,240,160,430 for areawide purposes. A mill rate of 9.956 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	7,544,367,540	75,111,700		4,206,200	70,905,500
Sr Cit/Vets	562,955,100	5,604,700	5,604,700	0	0
Farm	62,231,990	0	0	0	0
Personal	70,605,800	702,900	0	39,300	663,600
Total	8,240,160,430	81,419,300	5,604,700	4,245,500	71,569,100

311 100	Real Property Taxes-Current	
311 101	Real Property Taxes-Sr.Citizens/Dis. Vets	70,905,500
311 102	Real Property Taxes-Delinquent	1,500,000
311 200	Personal Property Taxes-Current	663,600
311 202	Personal Property Taxes-Delinquent	500
311 300	Aircraft Registration Tax-Current	70,000
311 302	Aircraft Registration Tax-Delinquent	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 2011 is estimated at \$830,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,851,280 are estimated for fiscal year 2011. Of that amount, \$1,165,000 will be transferred to the road dust control program.

315 XXX EXCISE TAX

315 100 A tax is collected on any cigarettes or tobacco products acquired within or brought into the borough. Receipts of \$4,550,000 are estimated for fiscal year 2011.

315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$9,500 are estimated for fiscal year 2011.

33X 000 FEDERAL PAYMENTS

331 000 Federal grants in fiscal year 2011 are expected to be at least \$50,000.

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 \$2,000,000 for fiscal year 2011.

333 100 It is estimated that \$40,000 will be received from the National Forest Receipts Program.

335 XXX STATE REVENUE

335 350 State shared revenues in the amount of \$2,000,000 is projected for fiscal year 2011.

335.900 Miscellaneous State revenues in the amount of \$250 is projected for fiscal year 2011.

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

1999 Series A	\$3,172,150 x 97.4116% @ 70%	\$2,163,029
2001 Series A	\$680,875 @ 70%	\$476,612
2004 Series A	\$932,075 @ 60%	\$559,245
2004 Series B	\$438,975 @ 70%	\$307,282
2004 Series D	\$5,412,820 @ 69.1056%	\$3,740,562
2005 Series A	\$1,437,650 @ 60%	\$862,590
2006 Series A	\$1,642,694 @ 70%	\$1,149,886
2006 Series B	\$1,545,450 @ 60%	\$927,270
2007 Series A	\$1,631,750 @ 64.0076%	\$1,044,444
2009 Series A	\$1,499,700 @ 70%	<u>\$1,049,790</u>
	Total Reimbursement	<u>\$12,280,710</u>

338 000 PILOT

338-100 Payment in lieu of taxes from miscellaneous sources are estimated to be \$7,000 in fiscal year 2011.

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 \$589,750 for fiscal year 2011.

342 000 EMERGENCY SERVICES

342-xxx \$1,990,100 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2011.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2011 it is estimated that \$8,000 will be collected in fees related to Lake Lucille Park. Additionally, approximately \$30,000 is projected to be collected in fees from Matanuska River Park, \$1,500 from Dshka Park and \$4,500 from Christensen Lake Park. Also, an additional \$22,000 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., \$391,600 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 \$900,000 will be received in fiscal year 2011 from bed taxes collected. Additionally, \$8,000 in late payment penalties are expected to be received.

361 000 INTEREST EARNINGS

Interest earned from investments is estimated at \$325,000.

367 000 TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$4,600 for fiscal year 2011. 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 \$1,322,859 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2011 are projected to equal \$15,000.

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
000	Non Departmental	73,631,670	71,729,516	76,017,181
101	Assembly	378,514	491,083	492,242
102	Assembly Reserve	6,207	40,000	40,000
103	Borough Clerk	396,914	442,029	459,597
105	Elections	378,052	400,150	337,800
106	Records Management	402,514	363,846	335,341
110	Administration	1,068,931	1,396,397	1,524,748
111	Law	1,037,974	1,177,137	1,211,095
115	Human Resources	448,624	698,445	672,467
116	GIS	756,031	841,490	994,243
117	Information Technology Admin	214,274	335,041	385,556
121	Information Technology	2,296,456	2,500,877	2,560,300
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	1,459	5,800	5,800
611	Board of Ethics	88,467	29,300	16,300
612	Bid Review Committee	1,131	12,400	18,400
613	Senior Citizen Advisory Board	129	3,100	-
104	Mayor	71,481	101,984	101,312
113	Common Contractual	921,510	1,889,450	2,071,500
119	Revenue and Budget	1,120,940	1,231,043	1,392,177
120	Finance Admin	639,696	958,827	1,072,738
125	Accounting	1,640,329	1,793,361	1,836,293
128	Purchasing	669,931	743,009	770,946
140	Assessment	2,200,649	2,478,187	2,603,169
130	Planning	1,427,419	1,474,263	1,423,582
131	Platting	697,109	756,220	787,750
132	Cultural Resources	169,483	259,950	312,755
133	Planning Admin	307,937	363,053	400,626
134	Code Compliance	565,565	635,685	773,867

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
137	Environmental	245,401	203,797	236,433
138	Transportation	56,041	461,386	602,313
150	Public Works Admin	298,241	333,223	296,673
151	Facility Maintenance	1,567,859	1,692,902	1,743,218
155	Operations	134,829	156,385	130,185
158	Community Clean Up	29,318	62,066	69,746
159	Project Management / Engineering	1,648,210	1,623,417	1,877,237
250	Permits & Inspections	207,889	358,869	-
126	Telecommunication	765,540	947,046	1,007,182
300	Emergency Services	1,917,986	2,138,959	2,119,445
301	Emergency Medical Service Board	748	900	950
330	Rescue Units	381,407	545,989	670,652
337	Ambulance - West Lakes/Houston	-	-	886,828
338	Ambulance - Willow	-	-	311,441
339	Ambulance - Caswell	-	23,789	39,342
341	Ambulance - Central	1,679,234	2,066,444	2,171,297
342	Ambulance District - West Lakes	593,806	612,960	-
343	Ambulance District- Palmer	507,412	755,946	875,034
344	Ambulance - Talk/Sun/Trppr Ck	336,258	464,064	603,078
345	Ambulance - Willow/Houston	233,871	323,192	-
346	Ambulance - Sutton	115,870	190,421	209,997
347	Ambulance - Butte	148,779	208,400	247,350
349	Lake Louise	10,329	47,115	58,497
350	Emergency Services	75,536	144,150	148,541
360	Local Emerg. Planning Board	2,126	5,430	5,430
123	Outdoor Ice Rinks	916	7,350	7,350
124	Brett Memorial Ice Arena	626,882	651,974	727,620
129	Recreational Services	198,458	215,393	224,701
136	Community Pools	1,084,341	1,298,192	1,537,044

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
142	Parks & Recreation	390,648	495,129	543,554
145	Community Development Admin	237,031	290,363	325,279
146	Community Enrichment	11,392	43,000	42,000
147	Recreation Infrastructure	40,009	75,143	106,623
148	Trails	0	0	327,094
	FUND 100 TOTAL	105,085,763	109,600,587	116,775,469



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	73,183,196	70,082,300	70,905,500
311.102	Real Property-Delinquent	1,965,871	1,400,000	1,500,000
311.200	Personal Property	614,322	625,700	663,600
311.202	Personal Property-Delinq	298	500	500
311.300	Aircraft Registration Tax	66,098	65,000	70,000
311.302	Aircraft Reg-Delinquent	1,687	1,500	200
311.400	Penalty & Interest	1,054,964	805,000	830,000
311.500	Vehicle Tax State Collec	2,833,167	2,862,000	2,851,280
Total General Property Taxes		79,719,603	75,842,000	76,821,080
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	4,679,264	4,500,000	4,550,000
315.200	Excise License	9,300	9,500	9,500
Total Excise Taxes		4,688,564	4,509,500	4,559,500
RE21-Special Assessmnt Revenue				
321.400	Fee	(270)	0	0
Total Special Assessmnt Revenue		(270)	0	0
RE31-Federal Grants				
331.000	Federal Grants	106,870	25,000	50,000
Total Federal Grants		106,870	25,000	50,000
RE33-Federal Pilot				
333.000	Federal Pilot	3,069,265	1,910,000	2,000,000
333.100	National Forest Income	43,587	40,000	40,000
Total Federal Pilot		3,112,852	1,950,000	2,040,000
RE35-State Shared Revenue				
335.350	State Shared A/W	3,783,562	3,903,063	3,800,000
335.900	Misc. State Revenue	128	250	250
Total State Shared Revenue		3,783,690	3,903,313	3,800,250
RE37-Other State Revenue				
337.100	Debt Service Reimb	11,239,989	11,237,580	12,280,710
337.800	State PERS Relief	1,492,191	1,069,824	0
Total Other State Revenue		12,732,180	12,307,404	12,280,710
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	6,973	4,000	7,000
Total Other Pilot Revenue		6,973	4,000	7,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	3,496	5,000	3,500
341.200	Recording Fees	20,288	18,000	20,000
341.210	Borough Gym Fees	19,320	23,000	13,000
341.230	Computer Pub Access Fees	575	500	500
341.300	Planning Recording Fees	550	500	500
341.350	Land Use & Zoning Permits	13,150	13,000	10,000
341.351	Mandatory LUP	31,025	20,000	25,000
341.352	Liquor License Referral	4,904	4,000	4,500
341.355	Sutton CUP	1,700	0	200
341.356	Core Area LUP	900	500	500
341.357	Core Area CUP	1,100	500	500
341.359	Multi-Family LUP	1,775	900	0
341.360	Special Events Fee	100	0	0
341.370	Community Enrichmnt Fees	2,904	2,400	2,000
341.400	Subdivision Fees	142,707	130,000	70,000
341.500	Clerk'S Office Fees	31	100	50
341.550	Candidate Filing Fees	325	300	300
341.600	Historical Fees	728	800	500
341.610	Historical Pamphlets	78	50	0
341.700	Eng. Inspection Fees	9,022	10,000	15,000
341.720	Utility Permit App Fee	39,951	30,000	25,000
341.730	Utility Permit(Lin Ft)Fee	259	12,000	10,000
341.740	Right Of Way Prmit App Fee	13,400	4,000	10,000
341.750	Public Works,Plans/Specs	2,780	1,500	1,000
341.900	Miscellaneous Fees	68,576	50,000	15,000
341.905	Sale of Maps	5,480	5,000	5,000
341.906	Sale-Query,Subd Index&Oth	35	100	0
341.907	Sale of Labels	0	50	0
341.910	Sale-Asesmnt/Recvble Roll	1,370	1,000	1,000
341.920	Lid Fee'S	9,894	20,000	10,000
341.940	Foreclosure Fees	98,797	85,000	85,000
341.945	Foreclosure Sale Fees	0	0	60,000
341.980	Liquor License Fees	1,500	1,500	1,500
341.990	Business License Fee	244,100	50,000	200,000
341.996	Assessments Filing Fees	450	200	200
Total General Government		741,270	489,900	589,750



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Revenue

8/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Revenue</u>	2010 Amended <u>Budget</u>	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.010	Amb Dist #1 (C)	1,125,535	1,050,000	1,000,000
342.020	Amb Dist #2 (BL/MS)	263,170	190,000	200,000
342.030	Amb Dist #3 (P)	476,149	315,000	400,000
342.040	Amb Dist #4 (T/S/TC)	212,703	120,000	150,000
342.050	Amb Dist #5 (W/H)	135,604	107,000	110,000
342.060	Amb Dist #6 (S)	58,559	30,000	50,000
342.070	Amb Dist #7 (B)	90,060	80,000	70,000
342.100	EMS Rescue	14,115	15,000	10,000
342.600	Ems - Donations	1,775	100	100
Total Public Safety		2,377,670	1,907,100	1,990,100
RE43-Parks & Recreation Fees				
343.310	Park Fees-Wasilla	8,461	7,500	8,000
343.320	Park Fees-Palmer	33,012	27,000	30,000
343.330	Park Fees-Houston	130	0	0
343.360	Park Fees-Deshka Park	1,617	2,500	1,500
343.365	Park fees-Talkeetna	4,591	5,000	4,500
343.400	Trailhead Parking Fees	23,645	20,000	20,000
343.700	Boat Launch Fees	3,869	1,750	2,000
343.800	Alcantra Usage Fees	80	0	0
Total Parks & Recreation Fees		75,405	63,750	66,000
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	173	0	0
346.100	Ice Arena Fees	333,188	310,000	391,600
Total Ice Arena Fees		333,361	310,000	391,600
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	(167)	0	0
347.100	Palmer Pool Revenues	220,069	257,700	250,000
347.200	Wasilla Pool Revenues	264,043	266,000	265,000
Total Community Pool Revenues		483,945	523,700	515,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,021,748	787,500	900,000
348.200	Penalty & Interest	15,926	8,000	8,000
Total Transient Accommodation Tax		1,037,674	795,500	908,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,469,345	1,255,500	325,000
Total Interest Earnings		2,469,345	1,255,500	325,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

8/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	435	0	0
367.400	Capital Projects	446,504	0	1,500,000
367.510	Revolving Loan	19,805	4,800	4,600
Total	Transfer From Other Funds	466,744	4,800	1,504,600
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	449,966	120,000	80,000
368.130	Schools- Fund 400	239,590	30,000	40,000
368.150	Boro/415/425/430/435/440	312,884	50,000	80,000
368.170	Port Enterprise - Fund 450	6,977	0	0
368.180	Pass Through - Fund 475	(1,170)	2,000	0
368.190	Infrastructure - Fund 490	891,556	30,000	18,000
368.195	Prison - Fund 495	0	0	55,000
368.210	Land Management	99,500	100,000	45,000
368.220	Service Areas	632,668	640,899	822,359
368.230	Non-Areawide	168,500	103,600	88,600
368.240	Solid Waste Fund	69,228	89,600	72,700
368.250	Port Fund Transfer	20,800	21,000	21,200
Total	Recovery Wage,Fringe,Exp	2,890,499	1,187,099	1,322,859
RE69-Other Revenue Sources				
369.100	Miscellaneous	21,573	25,000	10,000
369.500	Cash Balance/Collections	(124)	0	0
369.700	Credit Card Discounts	(7,142)	0	0
Total	Other Revenue Sources	14,307	25,000	10,000
RE90-Other Financing Sources				
390.000	Other Financing Sources	158,584	0	0
Total	Other Financing Sources	158,584	0	0
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	13,945	5,000	5,000
Total	Proceeds Of Gfs Disposal	13,945	5,000	5,000
Division Total:	Non-Departmental	115,213,211	\$105,108,566	\$107,186,449
Department Total:	Non-Departmental	115,213,211	\$105,108,566	\$107,186,449
Fund Total:	AREAWIDE	115,213,211	\$105,108,566	\$107,186,449



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	16,890,000	16,890,000	18,400,000
445.141	Trnfr To- Debt Svc (P&R)	345,000	345,000	345,000
445.142	Trnfr To- Debt Svc (COPs)	202,000	192,000	202,000
445.220	Trnfr To- Education Oprtg	44,012,143	45,097,365	48,347,365
Total Operating Fund Transfers		61,449,143	62,524,365	67,294,365
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	0	1,093,021	0
446.400	Transfer To- Fund 405/410	1,393,734	7,524,500	8,566,500
446.500	Transfer To- Fund 480	2,740,942	0	0
446.700	Tfr415/425/430/435/440/47	2,195,814	300,000	0
446.810	Transfer To- Fund 490	20,000	0	0
446.900	Transfer To- Fund 450	636,392	0	0
Total Capital Project Transfers		6,986,882	8,917,521	8,566,500
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	177,679	118,453	59,227
449.200	Transfers-City Of Wasilla	216,266	144,177	72,089
449.210	Transfers-Youth Programs	30,000	25,000	25,000
Total Transfers/Pass Throughs		423,945	287,630	156,316
EX57-Property Tax Relief				
457.100	Areawide Tax Relief	4,771,700	0	0
Total Property Tax Relief		4,771,700	0	0
Division Total: Non-Departmental		73,631,670	71,729,516	76,017,181
Department Total: Non-Departmental		73,631,670	71,729,516	76,017,181



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	53,797	43,800	94,900
Total Salaries & Wages		53,797	43,800	94,900
EX12-Benefits				
412.100	Insurance Contrib	119,784	128,800	138,250
412.300	Medicare	1,377	636	1,377
412.400	Retirement Contrib. - DB Plan	17,411	29,059	26,535
412.600	Workers Compensation	1,027	478	1,087
412.700	Sbs Contribution	5,819	2,685	5,818
Total Benefits		145,418	161,658	173,067
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	10,358	11,500	11,500
413.200	Expense Reimb-Within Boro	231	800	800
413.300	Exp Allowance-Within Boro	41,124	51,100	0
Total Expenses Within Borough		51,713	63,400	12,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,037	2,708	3,000
414.200	Exp Reimb- Outside Boro	8,771	17,344	17,000
414.400	Travel Tickets	12,549	14,550	15,000
Total Expenses Outside Of Boro		22,357	34,602	35,000
EX21-Communications				
421.100	Telephone	0	600	600
421.200	Postage	454	550	550
Total Communications		454	1,150	1,150
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX23-Printing				
423.000	Printing	80	625	625
Total Printing		80	625	625
EX25-Rental/Lease				
425.200	Building Rental	655	1,200	1,200
425.300	Equipment Rental	0	100	100
Total Rental/Lease		655	1,300	1,300



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX26-Professional Charges				
426.100	Auditing & Accounting	61,750	64,500	66,750
426.200	Legal	0	5,000	5,000
426.300	Due & Fees	19,640	40,000	41,500
426.600	Computer Software	2,195	627	0
426.900	Other Professional Chgs	0	2,273	2,900
Total Professional Charges		83,585	112,400	116,150
EX28-Maintenance Services				
428.300	Equipment Maint Services	335	1,400	1,300
Total Maintenance Services		335	1,400	1,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,680	5,398	5,000
429.210	Training/Instructor Fees	4,141	5,000	5,000
429.900	Other Contractual	2,942	24,248	28,500
Total Other Contractual		10,763	34,646	38,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,888	2,550	2,550
430.200	Copier/Fax Supplies	0	700	700
Total Office Supplies		2,888	3,250	3,250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	40	356	800
431.900	Other Maint. Supplies	0	1,344	900
Total Maintenance Supplies		40	1,700	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	1,599	7,500	7,500
433.300	Books/Subscriptions	89	900	1,000
433.900	Other Supplies	3,708	724	500
Total Misc Supplies		5,396	9,124	9,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,033	15,000	1,000
434.100	Other Equip under \$5,000	0	4,459	0
434.300	Furniture Under \$5,000	0	2,069	3,000
Total Equipment Under \$5,000		1,033	21,528	4,000
Division Total: Assembly		378,514	491,083	492,242



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	6,207	40,000	40,000
Total Other Contractual		<u>6,207</u>	<u>40,000</u>	<u>40,000</u>
Division Total: Assembly Reserve		<u>6,207</u>	<u>40,000</u>	<u>40,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	195,654	201,731	212,788
411.200	Temp Wages & Adjmts	0	8,000	8,000
411.300	Overtime Wages	11,835	11,000	11,000
Total Salaries & Wages		207,489	220,731	231,788
EX12-Benefits				
412.100	Insurance Contrib	61,758	67,160	72,088
412.200	Unemployment Contrib	1,245	1,325	1,391
412.300	Medicare	3,009	3,201	3,361
412.400	Retirement Contrib. - DB Plan	64,632	65,139	62,571
412.410	PERS Tier IV - DC Plan	4,206	0	0
412.411	PERS Tier IV - Health Plan	227	0	0
412.412	PERS Tier IV - HRA	650	0	0
412.413	PERS Tier IV - OD&D	131	0	0
412.600	Workers Compensation	2,125	2,406	2,653
412.700	Sbs Contribution	12,719	13,531	14,209
Total Benefits		150,702	152,762	156,273
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	131	300	200
413.200	Expense Reimb-Within Boro	96	150	150
Total Expenses Within Borough		227	450	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	208	600	600
414.200	Exp Reimb- Outside Boro	3,388	5,880	5,880
414.400	Travel Tickets	2,206	3,400	3,400
Total Expenses Outside Of Boro		5,802	9,880	9,880
EX21-Communications				
421.100	Telephone	1,101	1,080	1,080
421.200	Postage	2,158	2,000	2,000
Total Communications		3,259	3,080	3,080
EX23-Printing				
423.000	Printing	180	1,500	2,000
Total Printing		180	1,500	2,000
EX25-Rental/Lease				
425.300	Equipment Rental	3,891	0	2,000
Total Rental/Lease		3,891	0	2,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX26-Professional Charges				
426.200	Legal	1,863	4,000	8,000
426.300	Due & Fees	965	1,476	1,476
426.600	Computer Software	2,195	1,200	1,700
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		5,023	6,676	11,676
EX28-Maintenance Services				
428.300	Equipment Maint Services	5,433	1,000	1,500
Total Maintenance Services		5,433	1,000	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,579	4,985	5,450
429.210	Training/Instructor Fees	2,773	1,965	0
429.900	Other Contractual	223	20,587	22,400
Total Other Contractual		4,575	27,537	27,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,452	5,000	5,000
430.200	Copier/Fax Supplies	0	2,100	2,100
Total Office Supplies		3,452	7,100	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	922	1,300	1,300
433.200	Medical Supplies	15	100	100
433.300	Books/Subscriptions	224	450	450
433.900	Other Supplies	1,803	713	500
Total Misc Supplies		2,964	2,563	2,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,906	5,000	0
434.100	Other Equip under \$5,000	289	2,500	2,500
434.300	Furniture Under \$5,000	722	1,000	1,000
Total Equipment Under \$5,000		3,917	8,500	3,500
Division Total: Borough Clerk		396,914	442,029	459,597



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	96,687	98,618	105,908
411.200	Temp Wages & Adjmts	10	8,000	8,000
411.300	Overtime Wages	3,080	5,000	5,000
411.400	Nonemployee Compensation	63,066	80,000	40,000
Total Salaries & Wages		162,843	191,618	158,908
EX12-Benefits				
412.100	Insurance Contrib	31,302	34,040	36,538
412.200	Unemployment Contrib	598	670	714
412.250	Fica	683	4,960	2,480
412.300	Medicare	1,608	2,779	2,305
412.400	Retirement Contrib. - DB Plan	17,485	31,728	31,010
412.410	PERS Tier IV - DC Plan	8,559	0	0
412.411	PERS Tier IV - Health Plan	481	0	0
412.412	PERS Tier IV - HRA	1,597	0	0
412.413	PERS Tier IV - OD&D	256	0	0
412.600	Workers Compensation	1,801	1,217	1,361
412.700	Sbs Contribution	6,124	6,843	7,289
Total Benefits		70,494	82,237	81,697
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	7,051	7,000	3,500
413.200	Expense Reimb-Within Boro	241	800	500
Total Expenses Within Borough		7,292	7,800	4,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	59	400	400
414.200	Exp Reimb- Outside Boro	0	1,300	1,300
414.400	Travel Tickets	554	1,500	1,500
Total Expenses Outside Of Boro		613	3,200	3,200
EX21-Communications				
421.100	Telephone	9	0	0
421.200	Postage	2,267	5,100	3,000
Total Communications		2,276	5,100	3,000
EX22-Advertising				
422.000	Advertising	11,414	19,000	16,000
Total Advertising		11,414	19,000	16,000
EX23-Printing				
423.000	Printing	92,232	52,000	42,000
Total Printing		92,232	52,000	42,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	190	802	400
425.300	Equipment Rental	0	200	200
Total Rental/Lease		190	1,002	600
EX26-Professional Charges				
426.300	Due & Fees	255	325	270
426.600	Computer Software	0	500	500
426.900	Other Professional Chgs	0	445	500
Total Professional Charges		255	1,270	1,270
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,725	1,725
Total Maintenance Services		0	1,725	1,725
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	559	1,864	1,650
429.210	Training/Instructor Fees	0	186	0
429.900	Other Contractual	19,665	20,206	13,000
Total Other Contractual		20,224	22,256	14,650
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,000	1,900	1,900
430.200	Copier/Fax Supplies	288	200	200
Total Office Supplies		1,288	2,100	2,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	241	100
Total Maintenance Supplies		0	241	100
EX33-Misc Supplies				
433.100	Personnel Supplies	120	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	8,372	7,851	5,800
Total Misc Supplies		8,711	8,301	6,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	1,500	1,500
434.300	Furniture Under \$5,000	220	800	800
Total Equipment Under \$5,000		220	2,300	2,300
Division Total: Elections		378,052	400,150	337,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	118,797	131,644	135,117
411.200	Temp Wages & Adjmts	0	5,000	5,000
411.300	Overtime Wages	7,885	5,000	5,000
Total Salaries & Wages		126,682	141,644	145,117
EX12-Benefits				
412.100	Insurance Contrib	42,300	46,000	49,375
412.200	Unemployment Contrib	761	850	871
412.300	Medicare	1,837	2,054	2,105
412.400	Retirement Contrib. - DB Plan	38,926	41,841	39,177
412.410	PERS Tier IV - DC Plan	3,570	0	0
412.411	PERS Tier IV - Health Plan	195	0	0
412.412	PERS Tier IV - HRA	903	0	0
412.413	PERS Tier IV - OD&D	114	0	0
412.600	Workers Compensation	1,336	1,544	1,661
412.700	Sbs Contribution	7,766	8,683	8,896
Total Benefits		97,708	100,972	102,085
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	285	300	300
Total Expenses Within Borough		285	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	230	500	500
414.200	Exp Reimb- Outside Boro	3,000	4,055	4,055
414.400	Travel Tickets	2,417	3,800	3,000
Total Expenses Outside Of Boro		5,647	8,355	7,555
EX22-Advertising				
422.000	Advertising	233	0	0
Total Advertising		233	0	0
EX23-Printing				
423.000	Printing	60	60	0
Total Printing		60	60	0
EX26-Professional Charges				
426.300	Due & Fees	895	1,025	925
426.600	Computer Software	20,832	49,430	5,499
426.900	Other Professional Chgs	0	510	3,500
Total Professional Charges		21,727	50,965	9,924



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX28-Maintenance Services				
428.300	Equipment Maint Services	576	12,504	16,660
Total Maintenance Services		576	12,504	16,660
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,581	4,506	5,250
429.210	Training/Instructor Fees	0	4,344	0
429.900	Other Contractual	24,490	29,616	42,800
Total Other Contractual		28,071	38,466	48,050
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,739	400	400
Total Office Supplies		1,739	400	400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	722	472	0
Total Maintenance Supplies		722	472	0
EX33-Misc Supplies				
433.100	Personnel Supplies	45	300	200
433.300	Books/Subscriptions	252	400	400
433.900	Other Supplies	6,838	1,974	2,400
Total Misc Supplies		7,135	2,674	3,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,313	6,518	2,000
434.100	Other Equip under \$5,000	952	266	0
434.300	Furniture Under \$5,000	3,396	0	0
Total Equipment Under \$5,000		5,661	6,784	2,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	106,268	0	0
Total Equipment Over \$5000		106,268	0	0
Division Total: Records Management		402,514	363,846	335,341



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
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	5,000	5,000
Total Professional Charges		0	5,000	5,000
Division Total: Labor Relations Board		0	5,550	5,550



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. & Appeals				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	1,300	2,500	2,500
Total Expenses Within Borough		1,300	2,900	2,900
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	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	0	1,000	1,000
Total Other Contractual		0	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	159	200	200
Total Misc Supplies		159	200	200
Division Total: Board Of Adjmt. & Appeals		1,459	5,800	5,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 611-Board Of Ethics				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	710	500	500
Total Expenses Within Borough		710	500	500
EX26-Professional Charges				
426.200	Legal	87,321	28,000	15,000
Total Professional Charges		87,321	28,000	15,000
EX29-Other Contractual				
429.900	Other Contractual	0	300	300
Total Other Contractual		0	300	300
EX33-Misc Supplies				
433.900	Other Supplies	436	500	500
Total Misc Supplies		436	500	500
Division Total: Board Of Ethics		88,467	29,300	16,300



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Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	200
413.200	Expense Reimb-Within Boro	0	0	200
Total Expenses Within Borough		0	0	400
EX26-Professional Charges				
426.200	Legal	680	8,900	18,000
Total Professional Charges		680	8,900	18,000
EX29-Other Contractual				
429.900	Other Contractual	451	3,500	0
Total Other Contractual		451	3,500	0
Division Total: Bid Appeals Committee		1,131	12,400	18,400



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 613-Senior Citizen Advisory				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	129	500	0
413.200	Expense Reimb-Within Boro	0	150	0
Total Expenses Within Borough		129	650	0
EX23-Printing				
423.000	Printing	0	2,300	0
Total Printing		0	2,300	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	150	0
Total Office Supplies		0	150	0
Division Total: Senior Citizen Advisory		129	3,100	0
Department Total: Assembly		4,208,916	5,065,237	5,119,340



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	415,974	459,688	512,263
411.200	Temp Wages & Adjmts	21,258	28,669	5,000
411.300	Overtime Wages	2,785	2,500	1,250
Total Salaries & Wages		440,017	490,857	518,513
EX12-Benefits				
412.100	Insurance Contrib	87,706	98,440	109,613
412.200	Unemployment Contrib	2,640	2,935	3,111
412.300	Medicare	6,424	7,094	7,519
412.400	Retirement Contrib. - DB Plan	113,111	141,522	143,579
412.410	PERS Tier IV - DC Plan	18,403	0	0
412.411	PERS Tier IV - Health Plan	998	0	0
412.412	PERS Tier IV - HRA	2,426	0	0
412.413	PERS Tier IV - OD&D	579	0	0
412.600	Workers Compensation	4,565	5,333	5,878
412.700	Sbs Contribution	25,287	29,987	31,785
Total Benefits		262,139	285,311	301,485
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,006	1,000	1,000
413.200	Expense Reimb-Within Boro	753	1,700	1,900
413.900	Other Exp - Within Boro	573	4,500	4,500
Total Expenses Within Borough		2,332	7,200	7,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	698	950	950
414.200	Exp Reimb- Outside Boro	17,074	9,500	11,500
414.400	Travel Tickets	15,937	25,000	25,000
414.800	Moving Expenses	5,947	0	0
414.900	Other Exp-Outside Boro	0	4,000	2,000
Total Expenses Outside Of Boro		39,656	39,450	39,450
EX21-Communications				
421.100	Telephone	5,183	6,000	6,000
421.200	Postage	1,240	3,000	3,000
421.300	Communication Network	483	14,200	5,000
Total Communications		6,906	23,200	14,000
EX22-Advertising				
422.000	Advertising	9,205	14,250	15,000
Total Advertising		9,205	14,250	15,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX23-Printing				
423.000	Printing	14,884	14,050	15,000
Total Printing		14,884	14,050	15,000
EX25-Rental/Lease				
425.200	Building Rental	700	2,300	2,300
425.300	Equipment Rental	9,417	10,000	10,000
Total Rental/Lease		10,117	12,300	12,300
EX26-Professional Charges				
426.200	Legal	0	158,000	210,000
426.300	Due & Fees	11,187	12,500	14,000
426.600	Computer Software	1,179	5,000	5,500
426.900	Other Professional Chgs	172,119	223,699	300,000
Total Professional Charges		184,485	399,199	529,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,003	1,000	0
428.920	Other Maintenance Service	0	100	0
Total Maintenance Services		1,003	1,100	0
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	100	200
429.200	Training Reimb/Conf Fees	7,244	9,295	11,000
429.210	Training/Instructor Fees	3,002	4,205	2,500
429.300	Planning Studies	2,500	0	0
429.900	Other Contractual	40,790	52,610	20,000
Total Other Contractual		53,536	66,210	33,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,709	6,000	6,000
Total Office Supplies		3,709	6,000	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,432	1,600
Total Maintenance Supplies		0	1,432	1,600
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	68	0
Total Fuel/Oil-Vehicle Use		0	68	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX33-Misc Supplies				
433.100	Personnel Supplies	8,159	8,000	8,000
433.200	Medical Supplies	15	250	300
433.300	Books/Subscriptions	8,859	8,400	10,500
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	5,986	9,100	7,000
Total Misc Supplies		23,019	26,750	26,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	10,802	0	0
434.100	Other Equip under \$5,000	5,877	8,020	2,000
434.300	Furniture Under \$5,000	1,244	1,000	2,000
Total Equipment Under \$5,000		17,923	9,020	4,000
Division Total: Administration		1,068,931	1,396,397	1,524,748



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	154,418	256,894	257,290
411.200	Temp Wages & Adjmts	13,900	45,000	50,000
411.300	Overtime Wages	216	10,000	2,500
Total Salaries & Wages		168,534	311,894	309,790
EX12-Benefits				
412.100	Insurance Contrib	44,211	73,600	79,000
412.200	Unemployment Contrib	1,012	1,902	1,859
412.300	Medicare	2,444	4,595	4,492
412.400	Retirement Contrib. - DB Plan	39,157	81,723	72,638
412.410	PERS Tier IV - DC Plan	9,239	0	0
412.411	PERS Tier IV - Health Plan	488	0	0
412.412	PERS Tier IV - HRA	913	0	0
412.413	PERS Tier IV - OD&D	282	0	0
412.600	Workers Compensation	1,802	3,455	3,546
412.700	Sbs Contribution	10,331	19,426	18,992
412.800	Wellness/Other	8,400	26,250	26,250
Total Benefits		118,279	210,951	206,777
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	700	1,400
413.200	Expense Reimb-Within Boro	32	400	400
413.900	Other Exp - Within Boro	0	500	500
Total Expenses Within Borough		32	1,600	2,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,007	700	700
414.200	Exp Reimb- Outside Boro	3,501	8,000	8,000
414.400	Travel Tickets	1,951	6,000	6,000
Total Expenses Outside Of Boro		6,459	14,700	14,700
EX21-Communications				
421.100	Telephone	84	1,000	2,000
421.200	Postage	1,191	1,500	1,500
Total Communications		1,275	2,500	3,500
EX22-Advertising				
422.000	Advertising	220	0	0
Total Advertising		220	0	0
EX23-Printing				
423.000	Printing	382	1,000	2,000
Total Printing		382	1,000	2,000



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX26-Professional Charges				
426.200	Legal	10,381	22,000	12,000
426.300	Due & Fees	1,153	1,000	1,500
426.600	Computer Software	17,438	18,200	400
426.900	Other Professional Chgs	43,819	35,930	59,000
Total Professional Charges		72,791	77,130	72,900
EX28-Maintenance Services				
428.300	Equipment Maint Services	148	1,330	500
Total Maintenance Services		148	1,330	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,754	10,000	10,000
429.210	Training/Instructor Fees	2,383	3,000	5,000
429.900	Other Contractual	49,252	21,000	20,000
Total Other Contractual		57,389	34,000	35,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	8,987	8,100	5,000
Total Office Supplies		8,987	8,100	5,000
EX33-Misc Supplies				
433.100	Personnel Supplies	524	500	500
433.300	Books/Subscriptions	368	500	500
433.500	Training Supplies	427	4,885	7,000
433.900	Other Supplies	8,881	10,500	7,000
Total Misc Supplies		10,200	16,385	15,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,800	0
434.100	Other Equip under \$5,000	3,928	2,255	0
434.300	Furniture Under \$5,000	0	5,000	5,000
Total Equipment Under \$5,000		3,928	12,055	5,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,800	0
Total Equipment Over \$5000		0	6,800	0
Division Total: Human Resources		448,624	698,445	672,467



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	449,539	490,203	508,533
411.200	Temp Wages & Adjmts	0	10,000	18,631
411.300	Overtime Wages	0	0	5,000
Total Salaries & Wages		449,539	500,203	532,164
EX12-Benefits				
412.100	Insurance Contrib	101,520	110,400	118,500
412.200	Unemployment Contrib	2,698	3,002	3,193
412.300	Medicare	6,519	7,253	7,717
412.400	Retirement Contrib. - DB Plan	141,906	153,163	143,808
412.410	PERS Tier IV - DC Plan	11,290	0	0
412.411	PERS Tier IV - Health Plan	609	0	0
412.412	PERS Tier IV - HRA	1,348	0	0
412.413	PERS Tier IV - OD&D	354	0	0
412.600	Workers Compensation	3,123	5,453	6,090
412.700	Sbs Contribution	27,263	30,663	32,623
Total Benefits		296,630	309,934	311,931
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	230	400	400
413.200	Expense Reimb-Within Boro	44	400	400
Total Expenses Within Borough		274	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	264	1,000	1,000
414.200	Exp Reimb- Outside Boro	5,347	6,000	6,000
414.400	Travel Tickets	4,369	6,000	6,000
Total Expenses Outside Of Boro		9,980	13,000	13,000
EX21-Communications				
421.100	Telephone	1,348	2,900	2,900
421.200	Postage	303	1,000	1,000
Total Communications		1,651	3,900	3,900
EX23-Printing				
423.000	Printing	584	600	600
Total Printing		584	600	600
EX25-Rental/Lease				
425.300	Equipment Rental	4,859	0	0
Total Rental/Lease		4,859	0	0



Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	205,721	250,000	250,000
426.300	Due & Fees	2,988	4,000	4,000
426.500	Recording Fees	37	800	800
426.600	Computer Software	2,195	1,504	2,500
426.900	Other Professional Chgs	0	10,000	10,000
Total Professional Charges		210,941	266,304	267,300
EX27-Insurance & Bond				
427.500	Liability Insurance	8,624	9,500	9,500
Total Insurance & Bond		8,624	9,500	9,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,089	1,500	1,500
Total Maintenance Services		1,089	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,893	10,000	10,000
429.210	Training/Instructor Fees	2,383	4,000	4,000
429.500	Labor Services	0	0	1,000
429.900	Other Contractual	11,300	20,500	20,500
Total Other Contractual		20,576	34,500	35,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,569	5,000	5,000
430.200	Copier/Fax Supplies	0	750	750
Total Office Supplies		2,569	5,750	5,750
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	250
Total Maintenance Supplies		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	958	1,000	1,000
433.200	Medical Supplies	15	100	100
433.300	Books/Subscriptions	26,789	24,500	24,500
433.900	Other Supplies	166	300	300
Total Misc Supplies		27,928	25,900	25,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,974	4,996	2,000
434.100	Other Equip under \$5,000	756	0	0
434.300	Furniture Under \$5,000	0	0	1,000
Total Equipment Under \$5,000		2,730	4,996	3,000
Division Total: Law		1,037,974	1,177,137	1,211,095



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	20,514	23,872	33,553
411.300	Overtime Wages	687	1,000	500
Total Salaries & Wages		21,201	24,872	34,053
EX12-Benefits				
412.100	Insurance Contrib	20,304	22,080	23,700
412.200	Unemployment Contrib	84	89	89
412.300	Medicare	397	361	494
412.400	Retirement Contrib. - DB Plan	5,334	10,410	9,522
412.600	Workers Compensation	289	272	390
412.700	Sbs Contribution	1,678	1,525	2,089
Total Benefits		28,086	34,737	36,284
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,520	2,050	2,050
413.200	Expense Reimb-Within Boro	12	500	500
413.300	Exp Allowance-Within Boro	6,160	10,000	0
413.900	Other Exp - Within Boro	24	0	600
Total Expenses Within Borough		7,716	12,550	3,150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	899	1,000	1,000
414.200	Exp Reimb- Outside Boro	5,453	3,500	3,500
414.400	Travel Tickets	4,631	9,000	10,000
Total Expenses Outside Of Boro		10,983	13,500	14,500
EX21-Communications				
421.100	Telephone	671	2,200	2,200
421.200	Postage	73	450	450
421.300	Communication Network	0	300	300
Total Communications		744	2,950	2,950
EX22-Advertising				
422.000	Advertising	634	700	700
Total Advertising		634	700	700
EX23-Printing				
423.000	Printing	60	300	300
Total Printing		60	300	300
EX26-Professional Charges				
426.300	Due & Fees	325	400	400
426.600	Computer Software	0	500	500
426.900	Other Professional Chgs	0	700	700
Total Professional Charges		325	1,600	1,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	600	600
Total Maintenance Services		0	600	600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	350	1,500	1,500
429.900	Other Contractual	0	1,930	2,000
Total Other Contractual		350	3,430	3,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	615	670	600
Total Office Supplies		615	670	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	250
Total Maintenance Supplies		0	250	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	125
433.300	Books/Subscriptions	219	500	500
433.900	Other Supplies	68	700	700
Total Misc Supplies		287	1,325	1,325
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	0
434.100	Other Equip under \$5,000	480	1,500	1,500
Total Equipment Under \$5,000		480	4,500	1,500
Division Total: Mayor		71,481	101,984	101,312
Department Total: Mayor		71,481	101,984	101,312



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	387,490	417,628	491,801
411.200	Temp Wages & Adjmts	24,505	25,000	25,000
411.300	Overtime Wages	1,104	4,000	2,000
Total Salaries & Wages		413,099	446,628	518,801
EX12-Benefits				
412.100	Insurance Contrib	102,151	110,400	138,250
412.200	Unemployment Contrib	2,479	2,680	3,113
412.300	Medicare	5,016	6,477	7,523
412.400	Retirement Contrib. - DB Plan	143,252	129,103	138,067
412.410	PERS Tier IV - DC Plan	1,910	0	0
412.411	PERS Tier IV - Health Plan	117	0	0
412.412	PERS Tier IV - HRA	526	0	0
412.413	PERS Tier IV - OD&D	69	0	0
412.600	Workers Compensation	5,638	4,869	7,753
412.700	Sbs Contribution	25,323	27,379	31,803
Total Benefits		286,481	280,908	326,509
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	52	55
Total Expenses Within Borough		0	52	55
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	594	650	700
414.200	Exp Reimb- Outside Boro	5,761	3,535	4,000
414.400	Travel Tickets	3,115	1,800	3,000
Total Expenses Outside Of Boro		9,470	5,985	7,700
EX21-Communications				
421.100	Telephone	29	100	1,000
421.200	Postage	23	105	110
Total Communications		52	205	1,110
EX22-Advertising				
422.000	Advertising	0	0	250
Total Advertising		0	0	250
EX23-Printing				
423.000	Printing	825	2,945	2,575
423.100	Resale/Printed Maps	0	2,500	3,000
Total Printing		825	5,445	5,575



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX26-Professional Charges				
426.300	Due & Fees	1,550	733	1,195
426.600	Computer Software	33,185	59,340	73,233
426.900	Other Professional Chgs	0	0	25,000
Total Professional Charges		34,735	60,073	99,428
EX28-Maintenance Services				
428.300	Equipment Maint Services	183	275	1,500
Total Maintenance Services		183	275	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,645	6,000	11,750
429.210	Training/Instructor Fees	0	205	3,255
429.900	Other Contractual	2,984	9,220	6,500
Total Other Contractual		4,629	15,425	21,505
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	205	500
430.200	Copier/Fax Supplies	0	0	100
Total Office Supplies		0	205	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	700	750
Total Maintenance Supplies		0	700	750
EX33-Misc Supplies				
433.100	Personnel Supplies	0	359	360
433.200	Medical Supplies	0	223	0
433.300	Books/Subscriptions	34	1,775	500
433.500	Training Supplies	0	200	200
433.900	Other Supplies	243	912	250
Total Misc Supplies		277	3,469	1,310
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,039	19,950	6,000
434.100	Other Equip under \$5,000	1,873	470	2,600
434.300	Furniture Under \$5,000	368	1,700	550
Total Equipment Under \$5,000		6,280	22,120	9,150
Division Total: Geographic Info Systems		756,031	841,490	994,243



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	130,229	165,028	158,881
411.200	Temp Wages & Adjmts	0	0	25,000
411.300	Overtime Wages	63	0	100
Total Salaries & Wages		130,292	165,028	183,981
EX12-Benefits				
412.100	Insurance Contrib	29,610	32,200	34,563
412.200	Unemployment Contrib	782	991	1,104
412.300	Medicare	1,890	2,393	2,668
412.400	Retirement Contrib. - DB Plan	16,705	50,532	44,451
412.410	PERS Tier IV - DC Plan	14,635	0	0
412.411	PERS Tier IV - Health Plan	770	0	0
412.412	PERS Tier IV - HRA	1,269	0	0
412.413	PERS Tier IV - OD&D	452	0	0
412.600	Workers Compensation	1,330	1,799	2,106
412.700	Sbs Contribution	7,987	10,117	11,280
Total Benefits		75,430	98,032	96,172
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	326	250
413.200	Expense Reimb-Within Boro	23	106	0
413.900	Other Exp - Within Boro	0	210	0
Total Expenses Within Borough		23	642	250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	59	526	500
414.200	Exp Reimb- Outside Boro	1,568	4,352	7,108
414.400	Travel Tickets	782	4,101	4,800
Total Expenses Outside Of Boro		2,409	8,979	12,408
EX21-Communications				
421.100	Telephone	0	0	2,280
Total Communications		0	0	2,280
EX23-Printing				
423.000	Printing	0	40	100
Total Printing		0	40	100
EX26-Professional Charges				
426.300	Due & Fees	0	20	500
426.600	Computer Software	0	2,280	3,745
Total Professional Charges		0	2,300	4,245



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,700	6,470	16,590
429.210	Training/Instructor Fees	0	410	0
429.900	Other Contractual	0	36,650	48,822
Total Other Contractual		1,700	43,530	65,412
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,677	8,350	6,065
430.200	Copier/Fax Supplies	0	910	250
Total Office Supplies		3,677	9,260	6,315
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	579	150	600
Total Maintenance Supplies		579	150	600
EX33-Misc Supplies				
433.100	Personnel Supplies	0	40	2,650
433.200	Medical Supplies	0	0	500
433.300	Books/Subscriptions	0	600	0
433.500	Training Supplies	0	200	0
433.900	Other Supplies	0	140	0
Total Misc Supplies		0	980	3,150
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,000	5,745
434.100	Other Equip under \$5,000	0	100	3,298
434.300	Furniture Under \$5,000	164	2,000	1,600
Total Equipment Under \$5,000		164	6,100	10,643
Division Total: IT Administration		214,274	335,041	385,556



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	555,412	595,194	634,819
411.200	Temp Wages & Adjmts	176,489	158,900	150,000
411.300	Overtime Wages	59,643	60,000	30,000
Total Salaries & Wages		791,544	814,094	814,819
EX12-Benefits				
412.100	Insurance Contrib	169,200	184,000	197,500
412.200	Unemployment Contrib	4,750	6,528	4,889
412.300	Medicare	11,478	15,776	11,815
412.400	Retirement Contrib. - DB Plan	188,395	210,664	185,884
412.410	PERS Tier IV - DC Plan	16,749	0	0
412.411	PERS Tier IV - Health Plan	947	0	0
412.412	PERS Tier IV - HRA	2,905	0	0
412.413	PERS Tier IV - OD&D	550	0	0
412.600	Workers Compensation	8,515	11,860	9,326
412.700	Sbs Contribution	48,522	66,695	49,949
Total Benefits		452,011	495,523	459,363
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	895	1,000	600
413.200	Expense Reimb-Within Boro	1,070	1,500	0
413.900	Other Exp - Within Boro	0	500	0
Total Expenses Within Borough		1,965	3,000	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	439	2,000	500
414.200	Exp Reimb- Outside Boro	9,551	15,200	22,686
414.400	Travel Tickets	5,324	9,200	10,000
Total Expenses Outside Of Boro		15,314	26,400	33,186
EX21-Communications				
421.100	Telephone	102,050	19,500	14,834
421.200	Postage	15	250	250
421.300	Communication Network	425	102,461	159,000
Total Communications		102,490	122,211	174,084
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	48	320	200
Total Printing		48	320	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Technology				
EX25-Rental/Lease				
425.200	Building Rental	325	500	0
Total Rental/Lease		325	500	0
EX26-Professional Charges				
426.300	Due & Fees	3,457	2,550	2,575
426.600	Computer Software	375,210	285,347	510,993
Total Professional Charges		378,667	287,897	513,568
EX28-Maintenance Services				
428.300	Equipment Maint Services	62,212	69,300	57,931
Total Maintenance Services		62,212	69,300	57,931
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	22,895	40,400	40,000
429.210	Training/Instructor Fees	36,969	3,355	2,325
429.900	Other Contractual	131,481	68,880	118,335
Total Other Contractual		191,345	112,635	160,660
EX30-Office Supplies				
430.100	Office Supplies < \$500	106	0	0
Total Office Supplies		106	0	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	934	700	0
Total Maintenance Supplies		934	700	0
EX33-Misc Supplies				
433.100	Personnel Supplies	2,959	2,500	300
433.120	Tools under \$500	154	200	0
433.200	Medical Supplies	0	234	0
433.300	Books/Subscriptions	1,063	2,013	2,174
433.500	Training Supplies	150	1,000	0
433.900	Other Supplies	20,522	9,575	5,940
Total Misc Supplies		24,848	15,522	8,414
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	67,820	66,000	6,300
434.100	Other Equip under \$5,000	62,875	60,775	29,075
434.300	Furniture Under \$5,000	2,288	4,000	4,800
Total Equipment Under \$5,000		132,983	130,775	40,175
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	99,799	407,500	296,800
451.300	Furniture over \$5,000	41,865	14,000	0
Total Equipment Over \$5000		141,664	421,500	296,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly <u>Approved</u>
	Division Total: Information Technology	<u>2,296,456</u>	<u>2,500,877</u>	<u>2,560,300</u>
	Department Total: Information Technology	<u>3,266,761</u>	<u>3,677,408</u>	<u>3,940,099</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX21-Communications				
421.100	Telephone	36,582	50,000	50,000
421.200	Postage	5,256	40,000	40,000
Total Communications		41,838	90,000	90,000
EX22-Advertising				
422.000	Advertising	155,004	180,000	200,000
422.100	Display Advertising	0	3,000	3,000
Total Advertising		155,004	183,000	203,000
EX23-Printing				
423.000	Printing	2,700	10,000	10,000
Total Printing		2,700	10,000	10,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	138,921	175,000	175,000
424.200	Water & Sewer	10,136	20,000	25,000
424.300	Natural Gas	63,622	90,000	100,000
424.500	Garbage Pickups	9,031	22,000	22,000
424.550	Recycling Pickups	1,971	4,000	6,000
424.600	Heating Fuel-Oil	0	10,000	10,000
Total Utilities-Building Oprtns		223,681	321,000	338,000
EX25-Rental/Lease				
425.300	Equipment Rental	98,470	115,000	125,000
Total Rental/Lease		98,470	115,000	125,000
EX26-Professional Charges				
426.200	Legal	0	250,000	250,000
426.300	Due & Fees	100	500	1,000
426.600	Computer Software	37,196	35,000	45,000
426.900	Other Professional Chgs	2,531	160,000	160,000
Total Professional Charges		39,827	445,500	456,000
EX27-Insurance & Bond				
427.100	Property Insurance	74,812	124,200	150,000
427.200	Vehicle Insurance	0	5,750	10,000
427.300	Crime Insurance	0	2,000	2,000
427.500	Liability Insurance	59,859	110,000	116,000
427.510	Umbrella Liability Ins	0	25,000	30,000
427.520	Professional Liab Insur	0	2,000	2,000
427.600	Insurance Consulting Fee	68,151	80,000	110,000
427.800	Insurance Adjusters Fees	47,666	50,000	60,000
427.900	Insurance Deductible	0	20,000	20,000
Total Insurance & Bond		250,488	418,950	500,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX28-Maintenance Services				
428.300	Equipment Maint Services	17,353	61,000	70,500
428.500	Commun Equip Maint Servic	11,356	15,000	16,000
Total Maintenance Services		28,709	76,000	86,500
EX29-Other Contractual				
429.210	Training/Instructor Fees	560	15,000	25,000
429.900	Other Contractual	7,524	130,000	130,000
Total Other Contractual		8,084	145,000	155,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	18,783	25,000	25,000
430.200	Copier/Fax Supplies	7,762	12,000	13,000
Total Office Supplies		26,545	37,000	38,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	16	2,500	3,000
Total Maintenance Supplies		16	2,500	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	4,092	6,000	7,000
433.200	Medical Supplies	0	1,000	2,000
433.900	Other Supplies	0	2,000	2,000
Total Misc Supplies		4,092	9,000	11,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	5,260	4,000	6,000
434.300	Furniture Under \$5,000	0	2,500	5,000
Total Equipment Under \$5,000		5,260	6,500	11,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	36,796	30,000	45,000
Total Equipment Over \$5000		36,796	30,000	45,000
Division Total: Common Contractual		921,510	1,889,450	2,071,500



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7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	516,156	547,537	634,783
411.200	Temp Wages & Adjmts	29,139	25,000	30,000
411.300	Overtime Wages	19,021	25,000	14,000
Total Salaries & Wages		564,316	597,537	678,783
EX12-Benefits				
412.100	Insurance Contrib	169,200	184,000	217,250
412.200	Unemployment Contrib	3,386	3,586	4,073
412.300	Medicare	8,183	8,665	9,842
412.400	Retirement Contrib. - DB Plan	166,732	175,311	181,400
412.410	PERS Tier IV - DC Plan	10,443	0	0
412.411	PERS Tier IV - Health Plan	617	0	0
412.412	PERS Tier IV - HRA	2,327	0	0
412.413	PERS Tier IV - OD&D	358	0	0
412.600	Workers Compensation	5,854	6,514	7,769
412.700	Sbs Contribution	34,593	36,630	41,610
Total Benefits		401,693	414,706	461,944
EX21-Communications				
421.100	Telephone	0	1,200	0
421.200	Postage	50,753	57,365	60,000
Total Communications		50,753	58,565	60,000
EX22-Advertising				
422.000	Advertising	0	0	1,000
422.010	Foreclosure Advertising	12,203	9,950	22,300
Total Advertising		12,203	9,950	23,300
EX23-Printing				
423.000	Printing	27,531	45,000	51,000
Total Printing		27,531	45,000	51,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,500
Total Rental/Lease		0	0	1,500
EX26-Professional Charges				
426.300	Due & Fees	130	95	500
426.500	Recording Fees	4,529	6,900	9,200
426.600	Computer Software	0	359	3,100
426.900	Other Professional Chgs	22,777	51,000	52,500
Total Professional Charges		27,436	58,354	65,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,248	3,500	2,000
Total Maintenance Services		1,248	3,500	2,000
EX29-Other Contractual				
429.900	Other Contractual	12,446	7,991	15,000
Total Other Contractual		12,446	7,991	15,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	10,213	12,900	10,800
430.200	Copier/Fax Supplies	0	1,109	500
Total Office Supplies		10,213	14,009	11,300
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	345	1,500	1,000
Total Maintenance Supplies		345	1,500	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.300	Books/Subscriptions	0	1,200	500
433.500	Training Supplies	0	100	150
433.900	Other Supplies	985	750	1,500
Total Misc Supplies		985	2,550	2,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,142	7,359	4,600
434.100	Other Equip under \$5,000	5,442	1,922	5,700
434.300	Furniture Under \$5,000	4,187	3,504	3,000
Total Equipment Under \$5,000		11,771	12,785	13,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	4,596	5,100
Total Equipment Over \$5000		0	4,596	5,100
Division Total: Revenue & Budget		1,120,940	1,231,043	1,392,177



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	113,555	146,392	250,197
411.200	Temp Wages & Adjmts	31,102	30,000	10,000
411.300	Overtime Wages	5,855	5,000	3,500
Total Salaries & Wages		150,512	181,392	263,697
EX12-Benefits				
412.100	Insurance Contrib	30,456	33,120	59,250
412.200	Unemployment Contrib	904	879	1,501
412.300	Medicare	2,183	2,631	3,824
412.400	Retirement Contrib. - DB Plan	39,214	46,357	70,933
412.600	Workers Compensation	1,474	1,978	3,018
412.700	Sbs Contribution	7,719	11,120	16,165
Total Benefits		81,950	96,085	154,691
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	223	300	300
413.200	Expense Reimb-Within Boro	951	3,000	3,000
413.900	Other Exp - Within Boro	0	200	250
Total Expenses Within Borough		1,174	3,500	3,550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	4,246	6,000	6,000
414.200	Exp Reimb- Outside Boro	28,740	41,000	13,000
414.400	Travel Tickets	26,574	40,000	33,000
Total Expenses Outside Of Boro		59,560	87,000	52,000
EX21-Communications				
421.100	Telephone	1,678	3,000	3,000
421.200	Postage	80	1,000	1,000
421.300	Communication Network	142	2,000	2,000
Total Communications		1,900	6,000	6,000
EX23-Printing				
423.000	Printing	1,791	20,000	22,000
Total Printing		1,791	20,000	22,000
EX26-Professional Charges				
426.100	Auditing & Accounting	0	8,000	8,000
426.200	Legal	126,491	250,000	260,000
426.300	Due & Fees	3,974	6,000	5,000
426.500	Recording Fees	0	100	100
426.600	Computer Software	61,090	65,000	70,000
426.900	Other Professional Chgs	58,037	70,000	72,500
Total Professional Charges		249,592	399,100	415,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX28-Maintenance Services				
428.300	Equipment Maint Services	375	1,500	1,700
Total Maintenance Services		375	1,500	1,700
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	33,969	37,000	28,000
429.210	Training/Instructor Fees	41,912	29,000	35,000
429.900	Other Contractual	7,355	75,000	65,000
Total Other Contractual		83,236	141,000	128,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,215	5,000	5,000
430.200	Copier/Fax Supplies	205	1,000	1,000
Total Office Supplies		2,420	6,000	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	0
Total Maintenance Supplies		0	150	0
EX33-Misc Supplies				
433.100	Personnel Supplies	2,513	1,750	3,000
433.300	Books/Subscriptions	1,425	2,850	3,000
433.900	Other Supplies	150	500	500
Total Misc Supplies		4,088	5,100	6,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,518	5,000	5,000
434.100	Other Equip under \$5,000	580	4,500	5,000
434.300	Furniture Under \$5,000	0	2,500	3,000
Total Equipment Under \$5,000		3,098	12,000	13,000
Division Total: Admin-Finance		639,696	958,827	1,072,738



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	851,413	895,005	945,663
411.200	Temp Wages & Adjmts	0	10,000	10,000
411.300	Overtime Wages	3,563	38,000	19,000
Total Salaries & Wages		854,976	943,005	974,663
EX12-Benefits				
412.100	Insurance Contrib	291,893	312,800	335,750
412.200	Unemployment Contrib	5,130	5,659	5,848
412.300	Medicare	12,398	13,674	14,133
412.400	Retirement Contrib. - DB Plan	277,005	285,687	269,720
412.410	PERS Tier IV - DC Plan	13,444	0	0
412.411	PERS Tier IV - Health Plan	849	0	0
412.412	PERS Tier IV - HRA	4,178	0	0
412.413	PERS Tier IV - OD&D	494	0	0
412.600	Workers Compensation	8,954	10,279	11,156
412.700	Sbs Contribution	52,411	57,807	59,748
Total Benefits		666,756	685,906	696,355
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	130	150
Total Expenses Within Borough		0	130	150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	117	130	150
Total Expenses Outside Of Boro		117	130	150
EX21-Communications				
421.200	Postage	16,361	31,040	32,500
Total Communications		16,361	31,040	32,500
EX23-Printing				
423.000	Printing	11,566	22,260	23,000
Total Printing		11,566	22,260	23,000
EX26-Professional Charges				
426.300	Due & Fees	3,081	4,240	4,450
426.600	Computer Software	11,768	9,030	9,500
426.900	Other Professional Chgs	0	15,840	16,000
Total Professional Charges		14,849	29,110	29,950
EX28-Maintenance Services				
428.100	Building Maint Services	0	3,450	3,500
428.300	Equipment Maint Services	3,055	4,540	4,600
Total Maintenance Services		3,055	7,990	8,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX29-Other Contractual				
429.900	Other Contractual	3,282	8,790	9,000
Total Other Contractual		3,282	8,790	9,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	15,587	20,570	21,000
430.200	Copier/Fax Supplies	0	1,210	1,250
Total Office Supplies		15,587	21,780	22,250
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	610	630
431.300	Equipment Maint Supplies	244	850	875
Total Maintenance Supplies		244	1,460	1,505
EX33-Misc Supplies				
433.100	Personnel Supplies	160	100	0
433.200	Medical Supplies	89	410	320
433.300	Books/Subscriptions	6,993	9,790	10,200
433.900	Other Supplies	1,705	1,210	1,250
Total Misc Supplies		8,947	11,510	11,770
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	9,230	13,800	6,900
434.100	Other Equip under \$5,000	7,040	11,500	12,000
434.300	Furniture Under \$5,000	28,319	4,950	8,000
Total Equipment Under \$5,000		44,589	30,250	26,900
Division Total: Accounting		1,640,329	1,793,361	1,836,293



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	366,299	398,069	410,810
411.300	Overtime Wages	644	2,500	1,250
Total Salaries & Wages		366,943	400,569	412,060
EX12-Benefits				
412.100	Insurance Contrib	118,440	128,800	138,250
412.200	Unemployment Contrib	2,202	2,404	2,473
412.300	Medicare	5,321	5,809	5,975
412.400	Retirement Contrib. - DB Plan	119,760	122,655	115,212
412.410	PERS Tier IV - DC Plan	5,816	0	0
412.411	PERS Tier IV - Health Plan	373	0	0
412.412	PERS Tier IV - HRA	1,957	0	0
412.413	PERS Tier IV - OD&D	217	0	0
412.600	Workers Compensation	3,867	4,367	4,716
412.700	Sbs Contribution	22,494	24,555	25,260
Total Benefits		280,447	288,590	291,886
EX21-Communications				
421.100	Telephone	841	1,000	1,000
421.200	Postage	3,049	2,500	5,000
Total Communications		3,890	3,500	6,000
EX22-Advertising				
422.000	Advertising	255	500	1,000
Total Advertising		255	500	1,000
EX23-Printing				
423.000	Printing	842	3,000	3,000
Total Printing		842	3,000	3,000
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	160	4,000	4,000
Total Utilities-Building Oprtns		160	4,000	4,000
EX26-Professional Charges				
426.200	Legal	0	13,182	0
426.300	Due & Fees	305	1,200	1,500
426.600	Computer Software	155	1,500	2,000
426.900	Other Professional Chgs	0	2,000	5,000
Total Professional Charges		460	17,882	8,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	694	2,000	2,000
Total Maintenance Services		694	2,000	2,000



Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX29-Other Contractual				
429.900	Other Contractual	1,422	215	10,000
Total Other Contractual		1,422	215	10,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,016	6,000	6,000
430.200	Copier/Fax Supplies	200	1,000	1,000
Total Office Supplies		3,216	7,000	7,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	9	0	0
431.300	Equipment Maint Supplies	326	1,500	1,500
Total Maintenance Supplies		335	1,500	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	369	700	1,000
433.120	Tools under \$500	0	150	200
433.200	Medical Supplies	726	250	1,000
433.300	Books/Subscriptions	87	800	800
433.500	Training Supplies	148	250	500
433.900	Other Supplies	732	0	1,000
Total Misc Supplies		2,062	2,150	4,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,424	2,700	0
434.100	Other Equip under \$5,000	6,141	5,000	7,000
434.300	Furniture Under \$5,000	1,640	1,800	2,500
Total Equipment Under \$5,000		9,205	9,500	9,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,603	10,000
Total Equipment Over \$5000		0	2,603	10,000
Division Total: Purchasing		669,931	743,009	770,946



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Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,156,464	1,240,482	1,322,824
411.200	Temp Wages & Adjmts	6,561	35,000	50,000
411.300	Overtime Wages	25,271	45,000	17,250
Total Salaries & Wages		1,188,296	1,320,482	1,390,074
EX12-Benefits				
412.100	Insurance Contrib	355,320	386,400	414,750
412.200	Unemployment Contrib	7,130	7,923	8,341
412.300	Medicare	16,360	19,147	20,157
412.400	Retirement Contrib. - DB Plan	391,496	393,615	374,685
412.410	PERS Tier IV - DC Plan	19,839	0	0
412.411	PERS Tier IV - Health Plan	1,156	0	0
412.412	PERS Tier IV - HRA	4,113	0	0
412.413	PERS Tier IV - OD&D	673	0	0
412.600	Workers Compensation	43,811	48,144	52,095
412.700	Sbs Contribution	72,843	80,946	85,212
Total Benefits		912,741	936,175	955,240
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,335	1,300	0
413.200	Expense Reimb-Within Boro	0	100	0
413.400	Meal Allowance -W/I Boro	0	300	0
413.500	Meeting Comp - W/I Boro	5,350	7,100	0
Total Expenses Within Borough		6,685	8,800	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	380	0
414.200	Exp Reimb- Outside Boro	0	150	0
Total Expenses Outside Of Boro		0	530	0
EX21-Communications				
421.100	Telephone	817	3,700	4,200
421.200	Postage	24,995	55,000	57,750
421.300	Communication Network	0	2,400	0
Total Communications		25,812	61,100	61,950
EX23-Printing				
423.000	Printing	6,006	17,000	12,000
Total Printing		6,006	17,000	12,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	25,000	26,250
Total Rental/Lease		0	25,000	26,250



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Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Due & Fees	924	2,000	1,200
426.500	Recording Fees	168	1,000	250
426.600	Computer Software	5,090	19,000	0
426.900	Other Professional Chgs	0	4,000	4,200
Total Professional Charges		6,182	26,000	5,650
EX28-Maintenance Services				
428.100	Building Maint Services	0	800	840
428.300	Equipment Maint Services	2,162	4,050	4,200
428.400	Vehicle Maint Services	0	1,150	1,260
428.500	Commun Equip Maint Servic	0	600	0
428.920	Other Maintenance Service	12	0	0
Total Maintenance Services		2,174	6,600	6,300
EX29-Other Contractual				
429.900	Other Contractual	9,424	20,000	21,000
Total Other Contractual		9,424	20,000	21,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,580	10,000	10,000
430.200	Copier/Fax Supplies	255	4,000	2,100
Total Office Supplies		6,835	14,000	12,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8	600	630
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	2,230	2,000	3,150
Total Maintenance Supplies		2,238	2,700	3,880
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	2,500	2,625
Total Fuel/Oil-Vehicle Use		0	2,800	2,925
EX33-Misc Supplies				
433.100	Personnel Supplies	297	500	525
433.110	Clothing	0	100	100
433.120	Tools under \$500	20	1,000	1,050
433.200	Medical Supplies	31	300	300
433.300	Books/Subscriptions	948	2,850	3,675
433.900	Other Supplies	2,431	3,750	4,200
Total Misc Supplies		3,727	8,500	9,850



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7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,272	13,850	55,000
434.100	Other Equip under \$5,000	13,087	11,550	14,700
434.300	Furniture Under \$5,000	290	3,100	10,500
Total Equipment Under \$5,000		15,649	28,500	80,200
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	14,880	0	15,750
Total Equipment Over \$5000		14,880	0	15,750
Division Total: Assessment		2,200,649	2,478,187	2,603,169
Department Total: Finance		7,193,055	9,093,877	9,746,823



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	588,657	525,308	566,423
411.200	Temp Wages & Adjmts	10,581	18,000	20,000
411.300	Overtime Wages	26,072	10,000	22,850
Total Salaries & Wages		625,310	553,308	609,273
EX12-Benefits				
412.100	Insurance Contrib	170,248	156,400	171,825
412.200	Unemployment Contrib	3,833	3,320	3,793
412.300	Medicare	9,067	8,023	8,835
412.400	Retirement Contrib. - DB Plan	190,444	163,912	170,082
412.410	PERS Tier IV - DC Plan	17,077	0	0
412.411	PERS Tier IV - Health Plan	979	0	0
412.412	PERS Tier IV - HRA	3,240	0	0
412.413	PERS Tier IV - OD&D	569	0	0
412.600	Workers Compensation	11,310	6,032	7,775
412.700	Sbs Contribution	38,332	33,918	38,749
Total Benefits		445,099	371,605	401,059
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,054	3,000	3,000
413.200	Expense Reimb-Within Boro	0	1,000	300
413.400	Meal Allowance -W/I Boro	0	100	0
413.500	Meeting Comp - W/I Boro	6,600	12,000	12,000
413.900	Other Exp - Within Boro	26	0	150
Total Expenses Within Borough		8,680	16,100	15,450
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	587	500	500
414.200	Exp Reimb- Outside Boro	370	500	500
414.400	Travel Tickets	334	1,000	0
Total Expenses Outside Of Boro		1,291	2,000	1,000
EX21-Communications				
421.100	Telephone	10,047	14,200	8,000
421.200	Postage	10,268	8,800	8,800
Total Communications		20,315	23,000	16,800
EX22-Advertising				
422.000	Advertising	60,971	2,000	20,000
Total Advertising		60,971	2,000	20,000
EX23-Printing				
423.000	Printing	25,431	31,500	40,000
Total Printing		25,431	31,500	40,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX25-Rental/Lease				
425.200	Building Rental	800	5,000	2,000
425.300	Equipment Rental	0	500	500
Total Rental/Lease		800	5,500	2,500
EX26-Professional Charges				
426.300	Due & Fees	2,110	3,000	3,000
426.500	Recording Fees	0	250	1,500
426.600	Computer Software	5,000	5,000	5,000
426.900	Other Professional Chgs	688	40,000	40,000
Total Professional Charges		7,798	48,250	49,500
EX28-Maintenance Services				
428.100	Building Maint Services	2,473	0	0
428.300	Equipment Maint Services	870	1,000	1,000
Total Maintenance Services		3,343	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	256	0	0
429.210	Training/Instructor Fees	1,488	0	2,000
429.300	Planning Studies	150,567	250,000	100,000
429.900	Other Contractual	40,202	125,600	125,000
Total Other Contractual		192,513	375,600	227,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	11,711	10,500	12,000
430.200	Copier/Fax Supplies	0	100	0
Total Office Supplies		11,711	10,600	12,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	900	600	600
Total Maintenance Supplies		900	600	600
EX33-Misc Supplies				
433.100	Personnel Supplies	93	1,300	0
433.200	Medical Supplies	0	200	400
433.300	Books/Subscriptions	3,593	5,000	5,500
433.900	Other Supplies	6,661	9,200	12,000
Total Misc Supplies		10,347	15,700	17,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,067	7,500	2,500
434.100	Other Equip under \$5,000	4,561	4,000	3,500
434.300	Furniture Under \$5,000	3,282	6,000	3,500
Total Equipment Under \$5,000		12,910	17,500	9,500
Division Total: Planning		1,427,419	1,474,263	1,423,582



Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	371,953	393,647	412,490
411.300	Overtime Wages	396	5,000	5,000
Total Salaries & Wages		372,349	398,647	417,490
EX12-Benefits				
412.100	Insurance Contrib	135,360	147,200	158,000
412.200	Unemployment Contrib	2,234	2,392	2,505
412.300	Medicare	4,469	5,781	6,054
412.400	Retirement Contrib. - DB Plan	97,618	122,066	116,730
412.410	PERS Tier IV - DC Plan	15,548	0	0
412.411	PERS Tier IV - Health Plan	958	0	0
412.412	PERS Tier IV - HRA	4,329	0	0
412.413	PERS Tier IV - OD&D	556	0	0
412.600	Workers Compensation	3,868	4,346	4,779
412.700	Sbs Contribution	22,825	24,438	25,592
Total Benefits		287,765	306,223	313,660
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,623	1,500	1,500
413.200	Expense Reimb-Within Boro	0	0	100
413.500	Meeting Comp - W/I Boro	5,200	4,200	10,000
413.900	Other Exp - Within Boro	0	0	150
Total Expenses Within Borough		6,823	5,700	11,750
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	55	1,500	1,000
414.200	Exp Reimb- Outside Boro	8	250	400
Total Expenses Outside Of Boro		63	1,750	1,400
EX21-Communications				
421.100	Telephone	0	200	0
421.200	Postage	7,704	5,000	6,000
Total Communications		7,704	5,200	6,000
EX23-Printing				
423.000	Printing	358	380	600
Total Printing		358	380	600
EX25-Rental/Lease				
425.200	Building Rental	0	0	150
Total Rental/Lease		0	0	150



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX26-Professional Charges				
426.300	Due & Fees	760	1,000	1,200
426.500	Recording Fees	724	500	500
426.600	Computer Software	5,547	5,800	5,800
426.900	Other Professional Chgs	0	2,700	5,000
Total Professional Charges		7,031	10,000	12,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	679	1,320	1,000
Total Maintenance Services		679	1,320	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,664	0	0
429.210	Training/Instructor Fees	0	0	500
429.900	Other Contractual	306	1,000	1,000
Total Other Contractual		1,970	1,000	1,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,248	6,000	7,000
430.200	Copier/Fax Supplies	0	200	0
Total Office Supplies		3,248	6,200	7,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	5	0	0
Total Maintenance Supplies		5	0	0
EX33-Misc Supplies				
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	519	1,000	1,000
433.900	Other Supplies	3,046	2,600	2,000
Total Misc Supplies		3,565	3,800	3,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,567	11,500	7,500
434.100	Other Equip under \$5,000	1,543	500	1,500
434.300	Furniture Under \$5,000	439	4,000	2,500
Total Equipment Under \$5,000		5,549	16,000	11,500
Division Total: Platting		697,109	756,220	787,750



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Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	76,169	73,993	77,756
411.200	Temp Wages & Adjmts	16,967	50,000	46,000
411.300	Overtime Wages	7,651	5,000	10,500
Total Salaries & Wages		100,787	128,993	134,256
EX12-Benefits				
412.100	Insurance Contrib	16,743	18,400	19,750
412.200	Unemployment Contrib	605	774	806
412.300	Medicare	1,462	1,871	1,947
412.400	Retirement Contrib. - DB Plan	31,324	24,188	24,677
412.600	Workers Compensation	4,721	6,166	6,739
412.700	Sbs Contribution	6,179	7,908	8,230
Total Benefits		61,034	59,307	62,149
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	650	1,650
413.200	Expense Reimb-Within Boro	0	550	100
413.900	Other Exp - Within Boro	0	0	200
Total Expenses Within Borough		0	1,200	1,950
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	600
414.200	Exp Reimb- Outside Boro	321	500	300
Total Expenses Outside Of Boro		321	500	900
EX21-Communications				
421.100	Telephone	0	275	1,600
421.200	Postage	75	275	500
421.300	Communication Network	0	0	15,000
Total Communications		75	550	17,100
EX22-Advertising				
422.000	Advertising	1,260	2,000	2,000
Total Advertising		1,260	2,000	2,000
EX23-Printing				
423.000	Printing	165	5,500	5,000
Total Printing		165	5,500	5,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	2,000
424.600	Heating Fuel-Oil	0	0	2,000
Total Utilities-Building Oprtns		0	0	4,000



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX25-Rental/Lease				
425.300	Equipment Rental	464	1,100	1,100
Total Rental/Lease		464	1,100	1,100
EX26-Professional Charges				
426.300	Due & Fees	425	1,000	1,000
426.600	Computer Software	851	1,000	2,000
426.900	Other Professional Chgs	0	18,879	25,000
Total Professional Charges		1,276	20,879	28,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,890	6,000
428.200	Grounds Maint Services	0	940	0
428.300	Equipment Maint Services	0	630	1,000
428.900	Other Bldg. Maint Service	0	0	2,000
Total Maintenance Services		0	3,460	9,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	185	450	0
429.500	Labor Services	0	5,000	5,000
429.710	Testing	0	(370)	650
429.900	Other Contractual	154	6,531	6,000
Total Other Contractual		339	11,611	11,650
EX30-Office Supplies				
430.100	Office Supplies < \$500	314	830	3,000
430.200	Copier/Fax Supplies	0	300	1,000
Total Office Supplies		314	1,130	4,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	250	0
431.300	Equipment Maint Supplies	0	350	0
Total Maintenance Supplies		0	600	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	350	1,000
433.120	Tools under \$500	0	1,050	1,500
433.200	Medical Supplies	0	0	500
433.300	Books/Subscriptions	0	350	350
433.900	Other Supplies	1,495	3,400	2,000
Total Misc Supplies		1,495	5,150	5,350



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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,953	2,500	5,300
434.100	Other Equip under \$5,000	0	70	2,000
434.300	Furniture Under \$5,000	0	400	4,000
Total Equipment Under \$5,000		1,953	2,970	11,300
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	15,000	15,000
Total Small Bldg Const/Imprv		0	15,000	15,000
Division Total: Cultural Resources		169,483	259,950	312,755



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	132,550	132,383	129,963
411.200	Temp Wages & Adjmts	4,957	460	1,000
411.300	Overtime Wages	2,133	2,000	750
Total Salaries & Wages		139,640	134,843	131,713
EX12-Benefits				
412.100	Insurance Contrib	25,474	26,963	29,625
412.200	Unemployment Contrib	838	806	790
412.300	Medicare	2,025	1,949	1,910
412.400	Retirement Contrib. - DB Plan	49,074	41,474	36,456
412.410	PERS Tier IV - DC Plan	800	0	0
412.411	PERS Tier IV - Health Plan	48	0	0
412.412	PERS Tier IV - HRA	201	0	0
412.413	PERS Tier IV - OD&D	27	0	0
412.600	Workers Compensation	1,473	1,465	1,508
412.700	Sbs Contribution	8,560	8,238	8,074
Total Benefits		88,520	80,895	78,363
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	246	500	500
413.200	Expense Reimb-Within Boro	252	1,000	300
413.400	Meal Allowance -W/I Boro	34	200	0
413.900	Other Exp - Within Boro	0	250	5,000
Total Expenses Within Borough		532	1,950	5,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	384	500	550
414.200	Exp Reimb- Outside Boro	17,642	17,000	27,000
414.400	Travel Tickets	10,882	12,500	12,500
Total Expenses Outside Of Boro		28,908	30,000	40,050
EX21-Communications				
421.100	Telephone	981	2,000	1,000
421.200	Postage	1,115	1,000	7,000
Total Communications		2,096	3,000	8,000
EX23-Printing				
423.000	Printing	0	3,800	6,000
Total Printing		0	3,800	6,000
EX25-Rental/Lease				
425.200	Building Rental	200	125	500
Total Rental/Lease		200	125	500



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX26-Professional Charges				
426.300	Due & Fees	1,175	1,500	1,000
426.600	Computer Software	1,939	2,300	2,000
426.900	Other Professional Chgs	3,507	11,000	30,000
Total Professional Charges		6,621	14,800	33,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	300	1,000
Total Maintenance Services		0	300	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	18,191	23,000	25,000
429.210	Training/Instructor Fees	0	2,940	5,000
429.900	Other Contractual	7,147	37,500	30,000
Total Other Contractual		25,338	63,440	60,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,487	10,080	7,000
430.200	Copier/Fax Supplies	0	500	6,000
Total Office Supplies		4,487	10,580	13,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	300	1,500
431.300	Equipment Maint Supplies	0	710	1,000
431.900	Other Maint. Supplies	0	500	300
Total Maintenance Supplies		0	1,510	2,800
EX33-Misc Supplies				
433.100	Personnel Supplies	1,504	1,540	2,500
433.120	Tools under \$500	0	0	100
433.200	Medical Supplies	0	300	300
433.300	Books/Subscriptions	2,215	1,200	1,500
433.500	Training Supplies	0	500	500
433.900	Other Supplies	1,755	1,770	2,000
Total Misc Supplies		5,474	5,310	6,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,905	5,000	2,800
434.100	Other Equip under \$5,000	2,216	3,000	1,700
434.300	Furniture Under \$5,000	0	2,000	9,000
Total Equipment Under \$5,000		6,121	10,000	13,500
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	2,500	0
Total Equipment Over \$5000		0	2,500	0
Division Total: Planning-Admin		307,937	363,053	400,626



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Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX11-Salaries & Wages				
411.100	Permanent Wages	295,312	304,255	382,186
411.200	Temp Wages & Adjmts	0	18,000	20,000
411.300	Overtime Wages	3,935	8,000	4,750
Total Salaries & Wages		299,247	330,255	406,936
EX12-Benefits				
412.100	Insurance Contrib	84,600	92,000	118,500
412.200	Unemployment Contrib	1,796	1,982	2,479
412.300	Medicare	4,339	4,789	5,991
412.400	Retirement Contrib. - DB Plan	105,419	95,613	108,188
412.600	Workers Compensation	11,668	14,001	18,746
412.700	Sbs Contribution	18,344	20,245	25,327
Total Benefits		226,166	228,630	279,231
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	31	0	200
413.200	Expense Reimb-Within Boro	10	130	100
413.400	Meal Allowance -W/I Boro	0	(95)	0
413.500	Meeting Comp - W/I Boro	0	200	0
413.900	Other Exp - Within Boro	0	0	100
Total Expenses Within Borough		41	235	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	360	140	300
414.200	Exp Reimb- Outside Boro	661	2,324	200
Total Expenses Outside Of Boro		1,021	2,465	500
EX21-Communications				
421.100	Telephone	1,664	5,454	4,000
421.200	Postage	1,349	4,800	3,000
Total Communications		3,013	10,254	7,000
EX22-Advertising				
422.000	Advertising	8,232	8,544	15,000
Total Advertising		8,232	8,544	15,000
EX23-Printing				
423.000	Printing	140	3,000	3,000
Total Printing		140	3,000	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,000	1,000
Total Rental/Lease		0	1,000	1,000



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX26-Professional Charges				
426.300	Due & Fees	2,811	2,500	1,000
426.500	Recording Fees	765	1,500	0
426.600	Computer Software	601	600	800
426.900	Other Professional Chgs	0	8,000	0
Total Professional Charges		4,177	12,600	1,800
EX28-Maintenance Services				
428.300	Equipment Maint Services	140	1,860	700
Total Maintenance Services		140	1,860	700
EX29-Other Contractual				
429.210	Training/Instructor Fees	1,560	0	3,000
429.600	Vehicle and Junk Removal	0	100	0
429.900	Other Contractual	11,717	17,038	40,000
Total Other Contractual		13,277	17,138	43,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,678	4,000	4,500
Total Office Supplies		1,678	4,000	4,500
EX33-Misc Supplies				
433.100	Personnel Supplies	45	1,000	1,000
433.300	Books/Subscriptions	99	800	800
433.900	Other Supplies	449	1,000	1,000
Total Misc Supplies		593	2,800	2,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,365	5,104	0
434.100	Other Equip under \$5,000	0	2,500	1,500
434.300	Furniture Under \$5,000	475	2,300	500
Total Equipment Under \$5,000		7,840	9,904	2,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,000	6,000
Total Equipment Over \$5000		0	3,000	6,000
Division Total: Code Compliance		565,565	635,685	773,867



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	57,155	68,100	71,620
411.200	Temp Wages & Adjmts	32,831	50,000	46,000
411.300	Overtime Wages	2,179	4,000	2,600
Total Salaries & Wages		92,165	122,100	120,220
EX12-Benefits				
412.100	Insurance Contrib	16,920	18,400	19,750
412.200	Unemployment Contrib	553	733	722
412.300	Medicare	1,337	1,771	1,743
412.400	Retirement Contrib. - DB Plan	22,133	22,077	20,752
412.600	Workers Compensation	2,102	1,331	1,376
412.700	Sbs Contribution	5,650	7,485	7,370
Total Benefits		48,695	51,797	51,713
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	1,000
Total Expenses Within Borough		0	0	1,600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	600
414.200	Exp Reimb- Outside Boro	0	0	400
Total Expenses Outside Of Boro		0	0	1,000
EX21-Communications				
421.100	Telephone	0	300	1,000
421.200	Postage	0	300	300
Total Communications		0	600	1,300
EX22-Advertising				
422.000	Advertising	433	500	500
Total Advertising		433	500	500
EX23-Printing				
423.000	Printing	0	2,000	2,000
Total Printing		0	2,000	2,000
EX26-Professional Charges				
426.300	Due & Fees	0	0	300
426.600	Computer Software	501	0	500
426.900	Other Professional Chgs	0	100	2,000
Total Professional Charges		501	100	2,800



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX28-Maintenance Services				
428.300	Equipment Maint Services	3,393	3,350	5,000
Total Maintenance Services		3,393	3,350	5,000
EX29-Other Contractual				
429.300	Planning Studies	83,300	0	15,000
429.710	Testing	9,088	15,000	15,000
429.900	Other Contractual	1,637	0	5,000
Total Other Contractual		94,025	15,000	35,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	540	2,000
Total Office Supplies		0	540	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	50	0
Total Maintenance Supplies		0	50	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	500	300	300
433.900	Other Supplies	1,215	3,960	4,000
Total Misc Supplies		1,715	4,260	4,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,226	2,500	0
434.100	Other Equip under \$5,000	248	0	5,000
434.300	Furniture Under \$5,000	0	1,000	4,000
Total Equipment Under \$5,000		4,474	3,500	9,000
Division Total: Environmental		245,401	203,797	236,433



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	110,930	134,487
411.200	Temp Wages & Adjmts	0	18,000	23,000
411.300	Overtime Wages	0	5,000	5,550
Total Salaries & Wages		0	133,930	163,037
EX12-Benefits				
412.100	Insurance Contrib	33,840	36,800	39,500
412.200	Unemployment Contrib	0	804	979
412.300	Medicare	0	1,942	2,364
412.400	Retirement Contrib. - DB Plan	0	35,498	39,155
412.600	Workers Compensation	0	6,402	8,183
412.700	Sbs Contribution	0	8,210	9,995
Total Benefits		33,840	89,656	100,176
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,500	1,500
413.200	Expense Reimb-Within Boro	0	200	100
413.400	Meal Allowance -W/I Boro	0	1,000	0
413.900	Other Exp - Within Boro	0	200	200
Total Expenses Within Borough		0	2,900	1,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	500
414.200	Exp Reimb- Outside Boro	0	0	400
Total Expenses Outside Of Boro		0	0	900
EX21-Communications				
421.100	Telephone	0	1,000	2,500
421.200	Postage	0	200	3,000
Total Communications		0	1,200	5,500
EX22-Advertising				
422.000	Advertising	0	500	2,500
Total Advertising		0	500	2,500
EX23-Printing				
423.000	Printing	0	2,400	5,000
Total Printing		0	2,400	5,000
EX25-Rental/Lease				
425.200	Building Rental	160	16,000	5,000
425.300	Equipment Rental	0	150	500
Total Rental/Lease		160	16,150	5,500



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX26-Professional Charges				
426.300	Due & Fees	375	500	1,200
426.600	Computer Software	5,221	10,000	4,000
426.900	Other Professional Chgs	0	10,000	80,000
Total Professional Charges		5,596	20,500	85,200
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	3,000
428.300	Equipment Maint Services	160	7,000	4,000
428.400	Vehicle Maint Services	275	0	0
Total Maintenance Services		435	7,000	7,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	3,000
429.300	Planning Studies	2,500	55,000	125,000
429.710	Testing	0	0	5,000
429.900	Other Contractual	10,247	100,000	20,000
Total Other Contractual		12,747	155,000	153,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	150	2,000
Total Office Supplies		0	150	2,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	162	0	0
431.300	Equipment Maint Supplies	559	600	3,600
431.900	Other Maint. Supplies	0	0	100
Total Maintenance Supplies		721	600	3,700
EX33-Misc Supplies				
433.100	Personnel Supplies	0	100	300
433.110	Clothing	0	200	0
433.120	Tools under \$500	0	100	100
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	25	500	500
433.900	Other Supplies	830	0	3,000
Total Misc Supplies		855	1,000	4,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	7,500	2,500
434.100	Other Equip under \$5,000	1,395	400	25,000
434.300	Furniture Under \$5,000	0	0	3,500
Total Equipment Under \$5,000		1,395	7,900	31,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	292	0	32,000
451.300	Furniture over \$5,000	0	17,000	0
Total Equipment Over \$5000		292	17,000	32,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	5,500	0
Total Small Bldg Const/Imprv		0	5,500	0
Division Total: Transportation		56,041	461,386	602,313
Department Total: Planning & Land Use		3,468,955	4,154,354	4,537,326



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	136,201	142,190	148,179
411.200	Temp Wages & Adjmts	152	3,300	0
411.300	Overtime Wages	0	800	400
Total Salaries & Wages		136,353	146,290	148,579
EX12-Benefits				
412.100	Insurance Contrib	30,802	33,120	35,550
412.200	Unemployment Contrib	819	878	892
412.300	Medicare	1,977	2,122	2,155
412.400	Retirement Contrib. - DB Plan	34,234	43,784	41,543
412.410	PERS Tier IV - DC Plan	7,629	0	0
412.411	PERS Tier IV - Health Plan	439	0	0
412.412	PERS Tier IV - HRA	1,460	0	0
412.413	PERS Tier IV - OD&D	255	0	0
412.600	Workers Compensation	4,815	5,111	5,545
412.700	Sbs Contribution	8,359	8,968	9,109
Total Benefits		90,789	93,983	94,794
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	82	250	250
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		82	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	459	200	1,300
414.200	Exp Reimb- Outside Boro	29	1,700	800
414.400	Travel Tickets	0	1,400	2,000
Total Expenses Outside Of Boro		488	3,300	4,100
EX21-Communications				
421.100	Telephone	847	1,550	2,400
421.200	Postage	226	450	450
Total Communications		1,073	2,000	2,850
EX22-Advertising				
422.000	Advertising	958	500	500
Total Advertising		958	500	500
EX23-Printing				
423.000	Printing	1,430	600	200
Total Printing		1,430	600	200
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,065	1,000
Total Rental/Lease		0	1,065	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX26-Professional Charges				
426.200	Legal	0	400	500
426.300	Due & Fees	668	700	600
426.600	Computer Software	627	15,000	2,000
426.900	Other Professional Chgs	9,229	17,100	10,000
Total Professional Charges		10,524	33,200	13,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	375	1,070	1,000
Total Maintenance Services		375	1,070	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,077	2,000	1,500
429.210	Training/Instructor Fees	895	0	1,500
429.900	Other Contractual	18,427	24,510	10,000
Total Other Contractual		21,399	26,510	13,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,615	5,000	7,000
430.200	Copier/Fax Supplies	0	255	0
Total Office Supplies		5,615	5,255	7,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	843	800	800
433.110	Clothing	1,162	100	100
433.120	Tools under \$500	0	250	0
433.200	Medical Supplies	0	450	450
433.300	Books/Subscriptions	0	1,050	200
433.500	Training Supplies	569	300	500
433.900	Other Supplies	3,837	300	2,500
Total Misc Supplies		6,411	3,250	4,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,718	4,500	2,000
434.100	Other Equip under \$5,000	1,446	5,300	1,500
434.300	Furniture Under \$5,000	0	5,900	2,000
Total Equipment Under \$5,000		5,164	15,700	5,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	17,580	0	0
Total Equipment Over \$5000		17,580	0	0
Division Total: Public Works-Admin		298,241	333,223	296,673



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	600,537	636,468	635,975
411.200	Temp Wages & Adjmts	33,325	42,000	42,000
411.300	Overtime Wages	20,105	12,500	14,000
Total Salaries & Wages		653,967	690,968	691,975
EX12-Benefits				
412.100	Insurance Contrib	173,430	188,600	194,538
412.200	Unemployment Contrib	3,950	4,146	4,152
412.300	Medicare	8,717	10,020	10,034
412.400	Retirement Contrib. - DB Plan	178,176	198,714	181,733
412.410	PERS Tier IV - DC Plan	21,405	0	0
412.411	PERS Tier IV - Health Plan	1,231	0	0
412.412	PERS Tier IV - HRA	4,158	0	0
412.413	PERS Tier IV - OD&D	714	0	0
412.600	Workers Compensation	59,382	66,397	69,717
412.700	Sbs Contribution	40,355	42,357	42,419
Total Benefits		491,518	510,234	502,593
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	35	0
413.300	Exp Allowance-Within Boro	4,357	2,965	5,000
413.900	Other Exp - Within Boro	0	50	0
Total Expenses Within Borough		4,357	3,050	5,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,320	6,000
414.300	Expense Allow- O/S Boro	0	300	1,000
414.400	Travel Tickets	0	1,900	3,750
Total Expenses Outside Of Boro		0	4,520	10,750
EX21-Communications				
421.100	Telephone	9,446	14,500	15,000
421.200	Postage	226	200	500
Total Communications		9,672	14,700	15,500
EX22-Advertising				
422.000	Advertising	1,032	0	1,000
Total Advertising		1,032	0	1,000
EX23-Printing				
423.000	Printing	680	265	1,000
Total Printing		680	265	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Optrns				
424.100	Electricity	0	200	0
424.400	Lp-Propane	110	150	0
424.500	Garbage Pickups	11	900	100
Total Utilities-Building Optrns		121	1,250	100
EX25-Rental/Lease				
425.300	Equipment Rental	4,049	5,500	8,500
Total Rental/Lease		4,049	5,500	8,500
EX26-Professional Charges				
426.300	Due & Fees	1,133	1,200	1,200
426.600	Computer Software	6,942	5,261	6,500
426.900	Other Professional Chgs	288	200	1,000
Total Professional Charges		8,363	6,661	8,700
EX28-Maintenance Services				
428.100	Building Maint Services	52,345	63,600	70,000
428.200	Grounds Maint Services	9,453	16,200	8,250
428.300	Equipment Maint Services	9,587	9,604	20,000
428.400	Vehicle Maint Services	17,743	34,380	35,000
Total Maintenance Services		89,128	123,784	133,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	377	425	5,000
429.210	Training/Instructor Fees	6,560	2,000	0
429.710	Testing	81	2,000	1,500
429.900	Other Contractual	3,815	4,300	20,000
Total Other Contractual		10,833	8,725	26,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,614	3,000	2,500
430.200	Copier/Fax Supplies	0	400	1,000
Total Office Supplies		1,614	3,400	3,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	34,781	46,835	46,550
431.200	Building Maint Supplies	97,523	115,475	111,000
431.300	Equipment Maint Supplies	5,993	8,000	9,000
431.400	Grounds Maint Supplies	1,689	2,500	3,500
431.900	Other Maint. Supplies	1,061	2,000	3,000
Total Maintenance Supplies		141,047	174,810	173,050



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4,109	7,400	11,000
432.200	Gas	111,230	99,800	110,000
Total Fuel/Oil-Vehicle Use		115,339	107,200	121,000
EX33-Misc Supplies				
433.100	Personnel Supplies	4,748	7,896	5,000
433.110	Clothing	4,103	4,400	6,000
433.120	Tools under \$500	7,816	5,500	10,000
433.200	Medical Supplies	435	293	500
433.300	Books/Subscriptions	1,530	3,270	3,300
433.500	Training Supplies	0	0	500
433.900	Other Supplies	2,732	2,250	2,000
Total Misc Supplies		21,364	23,609	27,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,854	5,000	4,000
434.100	Other Equip under \$5,000	9,776	8,426	7,500
434.300	Furniture Under \$5,000	145	800	2,000
Total Equipment Under \$5,000		14,775	14,226	13,500
Division Total: Maintenance		1,567,859	1,692,902	1,743,218



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	76,453	90,701	74,363
411.300	Overtime Wages	932	2,500	1,250
Total Salaries & Wages		77,385	93,201	75,613
EX12-Benefits				
412.100	Insurance Contrib	16,231	17,480	14,813
412.200	Unemployment Contrib	465	560	454
412.300	Medicare	888	1,352	1,097
412.400	Retirement Contrib. - DB Plan	28,499	28,538	21,142
412.600	Workers Compensation	2,882	3,290	2,581
412.700	Sbs Contribution	4,744	5,714	4,635
Total Benefits		53,709	56,934	44,722
EX21-Communications				
421.100	Telephone	1,643	3,000	3,000
421.200	Postage	226	250	250
Total Communications		1,869	3,250	3,250
EX26-Professional Charges				
426.300	Due & Fees	1,075	1,000	1,100
426.600	Computer Software	314	500	500
Total Professional Charges		1,389	1,500	1,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	0
Total Other Contractual		0	500	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	119	500	0
433.500	Training Supplies	0	500	0
433.900	Other Supplies	358	0	0
Total Misc Supplies		477	1,000	0
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	0	0	5,000
Total Equipment Under \$5,000		0	0	5,000
Division Total: Operations		134,829	156,385	130,185



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	7,037
411.200	Temp Wages & Adjmts	8,383	12,000	14,000
411.300	Overtime Wages	69	300	150
Total Salaries & Wages		8,452	12,300	21,187
EX12-Benefits				
412.100	Insurance Contrib	0	0	1,975
412.200	Unemployment Contrib	51	74	128
412.300	Medicare	123	179	308
412.400	Retirement Contrib. - DB Plan	0	92	2,010
412.600	Workers Compensation	1,202	1,767	2,889
412.700	Sbs Contribution	519	754	1,299
Total Benefits		1,895	2,866	8,609
EX21-Communications				
421.100	Telephone	0	200	0
421.200	Postage	7,230	8,500	7,500
Total Communications		7,230	8,700	7,500
EX22-Advertising				
422.000	Advertising	1,186	3,000	3,000
Total Advertising		1,186	3,000	3,000
EX23-Printing				
423.000	Printing	3,191	4,000	4,500
Total Printing		3,191	4,000	4,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	300	0
Total Rental/Lease		0	300	0
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	1,100	0
Total Maintenance Services		0	1,100	0
EX29-Other Contractual				
429.900	Other Contractual	4,224	21,400	20,000
Total Other Contractual		4,224	21,400	20,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	300	0
Total Office Supplies		0	300	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	0
Total Maintenance Supplies		0	500	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,609	1,500	1,700
Total Fuel/Oil-Vehicle Use		1,609	1,500	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	0	600	0
433.110	Clothing	0	0	150
433.120	Tools under \$500	0	0	100
433.900	Other Supplies	1,531	4,980	3,000
Total Misc Supplies		1,531	5,580	3,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	400	0
434.300	Furniture Under \$5,000	0	120	0
Total Equipment Under \$5,000		0	520	0
Division Total: Community Cleanup		29,318	62,066	69,746



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX11-Salaries & Wages				
411.100	Permanent Wages	780,592	733,629	894,889
411.200	Temp Wages & Adjmts	92,878	98,000	124,060
411.300	Overtime Wages	56,141	82,000	43,050
Total Salaries & Wages		929,611	913,629	1,061,999
EX12-Benefits				
412.100	Insurance Contrib	178,315	181,240	233,050
412.200	Unemployment Contrib	5,578	5,482	6,372
412.300	Medicare	13,479	13,248	15,399
412.400	Retirement Contrib. - DB Plan	304,404	249,746	262,248
412.410	PERS Tier IV - DC Plan	11,113	0	0
412.411	PERS Tier IV - Health Plan	532	0	0
412.412	PERS Tier IV - HRA	1,241	0	0
412.413	PERS Tier IV - OD&D	312	0	0
412.600	Workers Compensation	38,886	40,816	49,617
412.700	Sbs Contribution	56,723	56,006	65,102
Total Benefits		610,583	546,538	631,788
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,850	700	1,550
413.200	Expense Reimb-Within Boro	15	300	400
413.400	Meal Allowance -W/I Boro	0	300	200
Total Expenses Within Borough		1,865	1,300	2,150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	824	700	1,100
414.200	Exp Reimb- Outside Boro	3,196	2,800	3,800
414.400	Travel Tickets	2,478	0	6,000
Total Expenses Outside Of Boro		6,498	3,500	10,900
EX21-Communications				
421.100	Telephone	9,933	15,000	18,500
421.200	Postage	907	800	1,300
Total Communications		10,840	15,800	19,800
EX22-Advertising				
422.000	Advertising	2,097	1,600	2,000
Total Advertising		2,097	1,600	2,000
EX23-Printing				
423.000	Printing	147	250	300
Total Printing		147	250	300



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX26-Professional Charges				
426.200	Legal	0	0	2,000
426.300	Due & Fees	4,240	5,000	7,500
426.500	Recording Fees	133	500	750
426.600	Computer Software	10,292	14,800	13,700
426.900	Other Professional Chgs	33,480	73,700	43,000
Total Professional Charges		48,145	94,000	66,950
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	2,944	0	0
Total Insurance & Bond		2,944	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	162	0	500
Total Maintenance Services		162	0	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,266	4,990	18,000
429.210	Training/Instructor Fees	1,637	0	5,800
429.710	Testing	0	0	500
429.900	Other Contractual	7,787	25,515	18,000
Total Other Contractual		18,690	30,505	42,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,770	2,500	4,300
Total Office Supplies		3,770	2,500	4,300
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	139	0	850
Total Maintenance Supplies		139	0	850
EX33-Misc Supplies				
433.100	Personnel Supplies	3,462	500	800
433.110	Clothing	0	200	700
433.120	Tools under \$500	116	500	850
433.300	Books/Subscriptions	127	1,200	1,400
433.500	Training Supplies	0	800	1,350
433.900	Other Supplies	1,106	800	1,500
Total Misc Supplies		4,811	4,000	6,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,362	6,000	9,000
434.100	Other Equip under \$5,000	4,546	2,500	4,300
434.300	Furniture Under \$5,000	0	995	8,500
Total Equipment Under \$5,000		7,908	9,495	21,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	300	0
451.300	Furniture over \$5,000	0	0	5,000
Total Equipment Over \$5000		0	300	5,000
Division Total: Project Management & Eng		1,648,210	1,623,417	1,877,237



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX11-Salaries & Wages				
411.100	Permanent Wages	101,208	175,458	0
411.300	Overtime Wages	3,660	0	0
Total Salaries & Wages		104,868	175,458	0
EX12-Benefits				
412.100	Insurance Contrib	47,376	54,280	0
412.200	Unemployment Contrib	630	1,131	0
412.300	Medicare	1,522	2,733	0
412.400	Retirement Contrib. - DB Plan	39,093	57,706	0
412.600	Workers Compensation	4,683	8,733	0
412.700	Sbs Contribution	6,429	11,553	0
Total Benefits		99,733	136,136	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	0
413.200	Expense Reimb-Within Boro	0	50	0
Total Expenses Within Borough		0	300	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	0	600	0
414.400	Travel Tickets	0	600	0
Total Expenses Outside Of Boro		0	1,400	0
EX21-Communications				
421.100	Telephone	0	3,250	0
421.200	Postage	0	250	0
Total Communications		0	3,500	0
EX24-Utilities-Building Optrns				
424.100	Electricity	0	400	0
424.200	Water & Sewer	0	100	0
424.300	Natural Gas	0	200	0
Total Utilities-Building Optrns		0	700	0
EX26-Professional Charges				
426.300	Due & Fees	0	1,000	0
426.500	Recording Fees	0	200	0
426.600	Computer Software	2,195	2,000	0
426.900	Other Professional Chgs	0	2,500	0
Total Professional Charges		2,195	5,700	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	250	0
428.400	Vehicle Maint Services	0	400	0
Total Maintenance Services		0	650	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	3,000	0
429.210	Training/Instructor Fees	0	700	0
429.900	Other Contractual	0	3,000	0
Total Other Contractual		0	6,700	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,093	1,200	0
Total Office Supplies		1,093	1,200	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	200	0
431.300	Equipment Maint Supplies	0	300	0
Total Maintenance Supplies		0	500	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	50	0
432.200	Gas	0	200	0
Total Fuel/Oil-Vehicle Use		0	250	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	39	0
433.120	Tools under \$500	0	325	0
433.300	Books/Subscriptions	0	730	0
433.500	Training Supplies	0	311	0
433.900	Other Supplies	0	870	0
Total Misc Supplies		0	2,275	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	0
434.100	Other Equip under \$5,000	0	1,100	0
434.300	Furniture Under \$5,000	0	7,000	0
Total Equipment Under \$5,000		0	11,100	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	13,000	0
Total Equipment Over \$5000		0	13,000	0
Division Total: Permits & Inspections		207,889	358,869	0
Department Total: Public Works		3,886,346	4,226,862	4,117,059



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	338	32,490	46,809
411.200	Temp Wages & Adjmts	0	0	10,000
411.300	Overtime Wages	0	2,000	2,000
Total Salaries & Wages		338	34,490	58,809
EX12-Benefits				
412.100	Insurance Contrib	77	9,200	9,875
412.200	Unemployment Contrib	3	207	353
412.300	Medicare	5	501	853
412.400	Retirement Contrib. - DB Plan	126	10,561	16,443
412.600	Workers Compensation	4	1,706	2,794
412.700	Sbs Contribution	21	2,115	3,605
Total Benefits		236	24,290	33,923
EX21-Communications				
421.100	Telephone	15,598	31,827	31,827
421.300	Communication Network	23,168	41,375	51,000
Total Communications		38,766	73,202	82,827
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX24-Utilities-Building Optrns				
424.100	Electricity	1,168	2,000	2,500
Total Utilities-Building Optrns		1,168	2,000	2,500
EX26-Professional Charges				
426.600	Computer Software	0	27,779	6,000
Total Professional Charges		0	27,779	6,000
EX27-Insurance & Bond				
427.100	Property Insurance	332	1,250	250
427.500	Liability Insurance	0	0	100
Total Insurance & Bond		332	1,250	350
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	12,746	12,000
428.500	Commun Equip Maint Servic	253	5,305	5,000
Total Maintenance Services		253	18,051	17,000
EX29-Other Contractual				
429.900	Other Contractual	724,447	754,111	800,000
Total Other Contractual		724,447	754,111	800,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,273	1,273
Total Maintenance Supplies		0	1,273	1,273
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	7,600	3,000
434.100	Other Equip under \$5,000	0	2,500	1,500
Total Equipment Under \$5,000		0	10,100	4,500
Division Total: Telecommunication Network		765,540	947,046	1,007,182



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	843,011	764,599	808,827
411.200	Temp Wages & Adjmts	45,986	74,610	95,000
411.300	Overtime Wages	38,285	20,000	20,000
Total Salaries & Wages		927,282	859,209	923,827
EX12-Benefits				
412.100	Insurance Contrib	251,432	227,792	244,505
412.200	Unemployment Contrib	5,564	5,156	5,543
412.300	Medicare	13,446	12,459	13,396
412.400	Retirement Contrib. - DB Plan	315,323	240,245	231,740
412.410	PERS Tier IV - DC Plan	13,709	0	0
412.411	PERS Tier IV - Health Plan	808	0	0
412.412	PERS Tier IV - HRA	3,074	0	0
412.413	PERS Tier IV - OD&D	470	0	0
412.600	Workers Compensation	48,816	52,285	59,548
412.700	Sbs Contribution	56,519	52,669	56,631
Total Benefits		709,161	590,606	611,363
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	65	350	350
413.200	Expense Reimb-Within Boro	46	400	400
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		111	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	120	0	150
414.200	Exp Reimb- Outside Boro	10,000	12,000	10,800
414.400	Travel Tickets	5,969	13,500	13,000
Total Expenses Outside Of Boro		16,089	25,500	23,950
EX21-Communications				
421.100	Telephone	17,572	71,000	71,000
421.200	Postage	73	2,500	2,500
421.300	Communication Network	1,082	4,000	4,000
Total Communications		18,727	77,500	77,500
EX22-Advertising				
422.000	Advertising	3,930	15,400	21,400
Total Advertising		3,930	15,400	21,400
EX23-Printing				
423.000	Printing	1,481	8,000	10,000
Total Printing		1,481	8,000	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX24-Utilities-Building Optrns				
424.100	Electricity	13,562	30,600	30,600
424.200	Water & Sewer	47	150	150
424.300	Natural Gas	14,105	16,000	33,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,729	3,300	3,600
Total Utilities-Building Optrns		29,443	50,150	67,450
EX25-Rental/Lease				
425.200	Building Rental	20,280	27,800	38,400
425.300	Equipment Rental	6,833	7,954	10,500
Total Rental/Lease		27,113	35,754	48,900
EX26-Professional Charges				
426.300	Due & Fees	5,056	7,500	3,885
426.600	Computer Software	46,076	76,000	45,875
426.900	Other Professional Chgs	100	25,000	4,000
Total Professional Charges		51,232	108,500	53,760
EX27-Insurance & Bond				
427.100	Property Insurance	1,319	1,700	1,400
427.200	Vehicle Insurance	7,241	9,500	8,000
427.500	Liability Insurance	2,515	2,600	2,600
Total Insurance & Bond		11,075	13,800	12,000
EX28-Maintenance Services				
428.100	Building Maint Services	1,825	3,100	3,100
428.200	Grounds Maint Services	338	1,100	1,100
428.300	Equipment Maint Services	7,247	15,000	9,500
428.400	Vehicle Maint Services	4,982	14,760	14,760
428.500	Commun Equip Maint Servic	119	3,400	3,900
428.920	Other Maintenance Service	343	500	500
Total Maintenance Services		14,854	37,860	32,860
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,901	11,480	20,880
429.210	Training/Instructor Fees	2,657	20,900	16,600
429.710	Testing	65	900	5,900
429.900	Other Contractual	3,283	28,300	59,800
Total Other Contractual		15,906	61,580	103,180
EX30-Office Supplies				
430.100	Office Supplies < \$500	11,805	15,500	15,500
430.200	Copier/Fax Supplies	781	950	950
Total Office Supplies		12,586	16,450	16,450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,988	12,000	12,000
431.200	Building Maint Supplies	1,706	5,250	4,450
431.300	Equipment Maint Supplies	1,861	6,325	6,175
431.400	Grounds Maint Supplies	32	800	700
431.900	Other Maint. Supplies	6	400	400
Total Maintenance Supplies		10,593	24,775	23,725
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	18	1,000	1,000
432.200	Gas	15,181	16,700	16,000
Total Fuel/Oil-Vehicle Use		15,199	17,700	17,000
EX33-Misc Supplies				
433.100	Personnel Supplies	8,588	23,400	14,000
433.110	Clothing	2,703	5,925	3,525
433.120	Tools under \$500	661	2,500	1,800
433.200	Medical Supplies	110	3,500	3,250
433.300	Books/Subscriptions	6,338	7,300	6,345
433.500	Training Supplies	3,581	10,000	9,000
433.900	Other Supplies	9,247	13,200	9,500
Total Misc Supplies		31,228	65,825	47,420
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,806	13,100	19,360
434.100	Other Equip under \$5,000	14,462	21,500	6,500
434.300	Furniture Under \$5,000	708	1,300	1,950
Total Equipment Under \$5,000		21,976	35,900	27,810
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	93,600	0
Total Equipment Over \$5000		0	93,600	0
Division Total: Emergency Services Admin		1,917,986	2,138,959	2,119,445



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 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	748	800	825
413.200	Expense Reimb-Within Boro	0	100	125
Total Expenses Within Borough		748	900	950
Division Total: Emer Med Service Board		748	900	950



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance				
Division Total: Fleet Maintenance		0	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	7,257	12,080	8,150
411.200	Temp Wages & Adjmts	138	3,000	3,000
411.400	Nonemployee Compensation	140,361	165,000	313,713
Total Salaries & Wages		147,756	180,080	324,863
EX12-Benefits				
412.100	Insurance Contrib	1,711	3,076	1,975
412.150	On-Call Health Insurance	1,273	9,736	10,710
412.200	Unemployment Contrib	45	331	67
412.300	Medicare	2,136	2,611	4,711
412.400	Retirement Contrib. - DB Plan	2,706	3,307	2,279
412.600	Workers Compensation	10,283	13,130	24,867
412.700	Sbs Contribution	9,056	11,040	21,783
Total Benefits		27,210	43,231	66,392
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	2,389	2,500	1,500
414.400	Travel Tickets	3,597	2,000	2,000
Total Expenses Outside Of Boro		5,986	4,500	3,500
EX21-Communications				
421.100	Telephone	202	1,200	500
421.200	Postage	5	0	0
421.300	Communication Network	360	500	800
Total Communications		567	1,700	1,300
EX22-Advertising				
422.000	Advertising	183	300	300
Total Advertising		183	300	300
EX23-Printing				
423.000	Printing	288	400	200
Total Printing		288	400	200
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	0	50
Total Utilities-Building Optrns		0	0	50
EX25-Rental/Lease				
425.200	Building Rental	2,685	3,000	1,500
425.300	Equipment Rental	0	6,000	3,000
Total Rental/Lease		2,685	9,000	4,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX26-Professional Charges				
426.300	Due & Fees	2,129	1,100	300
426.600	Computer Software	2,712	2,000	600
426.900	Other Professional Chgs	269	800	800
Total Professional Charges		5,110	3,900	1,700
EX27-Insurance & Bond				
427.100	Property Insurance	58	100	100
427.200	Vehicle Insurance	6,109	6,000	8,000
427.500	Liability Insurance	315	400	350
Total Insurance & Bond		6,482	6,500	8,450
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	1,500
428.300	Equipment Maint Services	3,861	6,000	5,000
428.400	Vehicle Maint Services	4,363	27,000	17,000
428.500	Commun Equip Maint Servic	882	1,700	1,700
428.920	Other Maintenance Service	531	0	0
Total Maintenance Services		9,637	34,700	25,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,710	1,000	5,500
429.210	Training/Instructor Fees	750	1,000	3,000
429.710	Testing	190	400	400
429.900	Other Contractual	37,376	50,662	35,000
Total Other Contractual		40,026	53,062	43,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	212	1,000	1,000
430.200	Copier/Fax Supplies	59	200	200
Total Office Supplies		271	1,200	1,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	13,762	25,500	24,000
431.200	Building Maint Supplies	292	550	550
431.300	Equipment Maint Supplies	8,463	52,000	44,997
Total Maintenance Supplies		22,517	78,050	69,547
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	492	1,000	1,000
432.200	Gas	13,424	19,000	17,600
Total Fuel/Oil-Vehicle Use		13,916	20,000	18,600



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,866	7,400	1,500
433.110	Clothing	4,322	15,000	15,000
433.120	Tools under \$500	862	2,500	2,500
433.200	Medical Supplies	2,143	2,000	1,000
433.300	Books/Subscriptions	288	800	500
433.500	Training Supplies	916	1,750	750
433.900	Other Supplies	9,733	14,700	11,700
Total Misc Supplies		20,130	44,150	32,950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,641	6,100	2,000
434.100	Other Equip under \$5,000	28,496	43,488	25,000
434.300	Furniture Under \$5,000	0	1,400	1,000
Total Equipment Under \$5,000		36,137	50,988	28,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	26,763	14,228	40,000
451.200	Vehicles	15,743	0	0
Total Equipment Over \$5000		42,506	14,228	40,000
Division Total: Rescue Units		381,407	545,989	670,652



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-West Lakes/Houston Amb (F				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	48,599
411.200	Temp Wages & Adjmts	0	0	25,000
411.400	Nonemployee Compensation	0	0	396,149
Total Salaries & Wages		0	0	469,748
EX12-Benefits				
412.100	Insurance Contrib	0	0	14,615
412.150	On-Call Health Insurance	0	0	15,119
412.200	Unemployment Contrib	0	0	442
412.300	Medicare	0	0	6,812
412.400	Retirement Contrib. - DB Plan	0	0	13,589
412.600	Workers Compensation	0	0	35,803
412.700	Sbs Contribution	0	0	46,273
Total Benefits		0	0	132,653
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	50
Total Expenses Within Borough		0	0	50
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	250
414.200	Exp Reimb- Outside Boro	0	0	1,052
414.400	Travel Tickets	0	0	2,000
Total Expenses Outside Of Boro		0	0	3,302
EX21-Communications				
421.100	Telephone	0	0	10,000
421.200	Postage	0	0	200
421.300	Communication Network	0	0	250
Total Communications		0	0	10,450
EX22-Advertising				
422.000	Advertising	0	0	200
Total Advertising		0	0	200
EX23-Printing				
423.000	Printing	0	0	300
Total Printing		0	0	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	6,000
424.200	Water & Sewer	0	0	225
424.300	Natural Gas	0	0	1,000
424.500	Garbage Pickups	0	0	1,200
Total Utilities-Building Oprtns		0	0	8,425



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-West Lakes/Houston Amb (F				
EX25-Rental/Lease				
425.200	Building Rental	0	0	42,000
425.300	Equipment Rental	0	0	600
Total Rental/Lease		0	0	42,600
EX26-Professional Charges				
426.300	Due & Fees	0	0	3,500
426.600	Computer Software	0	0	2,000
426.900	Other Professional Chgs	0	0	18,000
Total Professional Charges		0	0	23,500
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	0	2,000
427.500	Liability Insurance	0	0	1,050
Total Insurance & Bond		0	0	3,050
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	500
428.200	Grounds Maint Services	0	0	600
428.300	Equipment Maint Services	0	0	4,000
428.400	Vehicle Maint Services	0	0	16,500
428.500	Commun Equip Maint Servic	0	0	2,500
428.920	Other Maintenance Service	0	0	500
Total Maintenance Services		0	0	24,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	10,000
429.210	Training/Instructor Fees	0	0	3,000
429.710	Testing	0	0	300
429.900	Other Contractual	0	0	5,000
Total Other Contractual		0	0	18,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	1,600
430.200	Copier/Fax Supplies	0	0	500
Total Office Supplies		0	0	2,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	20,000
431.200	Building Maint Supplies	0	0	2,500
431.300	Equipment Maint Supplies	0	0	3,300
431.400	Grounds Maint Supplies	0	0	500
431.900	Other Maint. Supplies	0	0	200
Total Maintenance Supplies		0	0	26,500



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-West Lakes/Houston Amb (F				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	1,750
432.200	Gas	0	0	32,000
Total Fuel/Oil-Vehicle Use		0	0	33,750
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	4,800
433.110	Clothing	0	0	9,000
433.120	Tools under \$500	0	0	1,000
433.200	Medical Supplies	0	0	34,000
433.300	Books/Subscriptions	0	0	1,000
433.500	Training Supplies	0	0	5,000
433.900	Other Supplies	0	0	5,000
Total Misc Supplies		0	0	59,800
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	15,000
434.300	Furniture Under \$5,000	0	0	5,000
Total Equipment Under \$5,000		0	0	20,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	7,500
Total Equipment Over \$5000		0	0	7,500
Division Total: West Lakes/Houston Amb (FY		0	0	886,828



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Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Willow Ambulance (FY11)				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	2,261
411.200	Temp Wages & Adjmts	0	0	3,000
411.400	Nonemployee Compensation	0	0	160,827
Total Salaries & Wages		0	0	166,088
EX12-Benefits				
412.100	Insurance Contrib	0	0	1,778
412.150	On-Call Health Insurance	0	0	11,968
412.200	Unemployment Contrib	0	0	32
412.300	Medicare	0	0	2,409
412.400	Retirement Contrib. - DB Plan	0	0	633
412.600	Workers Compensation	0	0	12,598
412.700	Sbs Contribution	0	0	23,108
Total Benefits		0	0	52,526
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	50
Total Expenses Within Borough		0	0	50
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	50
414.200	Exp Reimb- Outside Boro	0	0	400
Total Expenses Outside Of Boro		0	0	450
EX21-Communications				
421.100	Telephone	0	0	7,000
421.200	Postage	0	0	50
421.300	Communication Network	0	0	250
Total Communications		0	0	7,300
EX22-Advertising				
422.000	Advertising	0	0	200
Total Advertising		0	0	200
EX23-Printing				
423.000	Printing	0	0	300
Total Printing		0	0	300



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Willow Ambulance (FY11)				
EX24-Utilities-Building Optrns				
424.100	Electricity	0	0	9,000
424.200	Water & Sewer	0	0	150
424.300	Natural Gas	0	0	600
424.400	Lp-Propane	0	0	11,000
424.500	Garbage Pickups	0	0	500
424.600	Heating Fuel-Oil	0	0	3,000
Total Utilities-Building Optrns		0	0	24,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,800
Total Rental/Lease		0	0	1,800
EX26-Professional Charges				
426.300	Due & Fees	0	0	1,400
426.900	Other Professional Chgs	0	0	5,000
Total Professional Charges		0	0	6,400
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	0	1,000
427.500	Liability Insurance	0	0	250
Total Insurance & Bond		0	0	1,250
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	150
428.200	Grounds Maint Services	0	0	300
428.300	Equipment Maint Services	0	0	1,000
428.400	Vehicle Maint Services	0	0	2,200
428.500	Commun Equip Maint Servic	0	0	1,000
428.920	Other Maintenance Service	0	0	500
Total Maintenance Services		0	0	5,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	2,000
429.210	Training/Instructor Fees	0	0	777
429.710	Testing	0	0	100
429.900	Other Contractual	0	0	2,500
Total Other Contractual		0	0	5,377
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	1,200
430.200	Copier/Fax Supplies	0	0	400
Total Office Supplies		0	0	1,600



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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Willow Ambulance (FY11)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	5,000
431.200	Building Maint Supplies	0	0	1,200
431.300	Equipment Maint Supplies	0	0	1,600
431.400	Grounds Maint Supplies	0	0	200
431.900	Other Maint. Supplies	0	0	200
Total Maintenance Supplies		0	0	8,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	1,100
432.200	Gas	0	0	16,000
Total Fuel/Oil-Vehicle Use		0	0	17,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	1,200
433.110	Clothing	0	0	4,000
433.120	Tools under \$500	0	0	600
433.200	Medical Supplies	0	0	5,000
433.300	Books/Subscriptions	0	0	600
433.500	Training Supplies	0	0	1,000
433.900	Other Supplies	0	0	1,000
Total Misc Supplies		0	0	13,400
Division Total: Willow Ambulance (FY11)		0	0	311,441



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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 339-Amb Dist #9 (CL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	3,000
411.200	Temp Wages & Adjmts	0	19,900	0
411.400	Nonemployee Compensation	0	0	21,200
Total Salaries & Wages		0	19,900	24,200
EX12-Benefits				
412.150	On-Call Health Insurance	0	0	8,190
412.200	Unemployment Contrib	0	0	18
412.300	Medicare	0	290	351
412.600	Workers Compensation	0	1,458	1,853
412.700	Sbs Contribution	0	1,226	4,130
Total Benefits		0	2,974	14,542
EX26-Professional Charges				
426.900	Other Professional Chgs	0	100	0
Total Professional Charges		0	100	0
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	0	500
427.500	Liability Insurance	0	500	100
Total Insurance & Bond		0	500	600
EX29-Other Contractual				
429.900	Other Contractual	0	315	0
Total Other Contractual		0	315	0
Division Total: Amb Dist #9 (CL)		0	23,789	39,342



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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX11-Salaries & Wages				
411.100	Permanent Wages	334,519	392,400	409,461
411.200	Temp Wages & Adjmts	15,707	29,800	40,000
411.300	Overtime Wages	110,711	65,000	65,000
411.400	Nonemployee Compensation	518,239	620,000	610,000
Total Salaries & Wages		979,176	1,107,200	1,124,461
EX12-Benefits				
412.100	Insurance Contrib	114,380	124,384	133,510
412.150	On-Call Health Insurance	1,919	41,232	45,356
412.200	Unemployment Contrib	2,766	2,924	3,087
412.300	Medicare	14,198	16,635	16,305
412.400	Retirement Contrib. - DB Plan	115,052	140,056	132,659
412.410	PERS Tier IV - DC Plan	23,265	0	0
412.411	PERS Tier IV - Health Plan	1,290	0	0
412.412	PERS Tier IV - HRA	3,492	0	0
412.413	PERS Tier IV - OD&D	750	0	0
412.600	Workers Compensation	68,458	82,835	85,185
412.700	Sbs Contribution	60,022	70,324	68,929
412.800	Wellness/Other	80	0	0
Total Benefits		405,672	478,390	485,031
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	500
414.200	Exp Reimb- Outside Boro	513	6,000	5,115
414.400	Travel Tickets	0	6,500	6,300
Total Expenses Outside Of Boro		513	13,000	11,915
EX21-Communications				
421.100	Telephone	7,340	16,000	12,000
421.200	Postage	259	1,000	100
421.300	Communication Network	719	1,300	5,500
Total Communications		8,318	18,300	17,600
EX22-Advertising				
422.000	Advertising	788	1,600	5,600
Total Advertising		788	1,600	5,600
EX23-Printing				
423.000	Printing	2,318	6,000	3,000
Total Printing		2,318	6,000	3,000



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX24-Utilities-Building Optrns				
424.100	Electricity	2,481	9,400	10,000
424.200	Water & Sewer	146	400	4,000
424.300	Natural Gas	1,420	5,500	10,500
424.500	Garbage Pickups	59	100	1,000
Total Utilities-Building Optrns		4,106	15,400	25,500
EX25-Rental/Lease				
425.200	Building Rental	2,340	18,800	25,000
425.300	Equipment Rental	2,111	3,300	3,000
Total Rental/Lease		4,451	22,100	28,000
EX26-Professional Charges				
426.300	Due & Fees	1,472	3,200	5,000
426.600	Computer Software	3,746	7,700	10,000
426.900	Other Professional Chgs	35,268	57,200	57,200
Total Professional Charges		40,486	68,100	72,200
EX27-Insurance & Bond				
427.200	Vehicle Insurance	6,599	7,000	7,000
427.500	Liability Insurance	2,772	3,700	3,000
Total Insurance & Bond		9,371	10,700	10,000
EX28-Maintenance Services				
428.100	Building Maint Services	1,256	600	700
428.200	Grounds Maint Services	0	590	590
428.300	Equipment Maint Services	3,637	6,000	5,000
428.400	Vehicle Maint Services	14,783	23,000	30,000
428.500	Commun Equip Maint Servic	546	3,000	2,000
428.920	Other Maintenance Service	1,303	1,600	1,000
Total Maintenance Services		21,525	34,790	39,290
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	10,102	15,500	45,000
429.210	Training/Instructor Fees	0	5,000	5,000
429.710	Testing	0	1,000	200
429.900	Other Contractual	10,257	17,552	22,000
Total Other Contractual		20,359	39,052	72,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,255	10,000	7,000
430.200	Copier/Fax Supplies	25	900	600
Total Office Supplies		2,280	10,900	7,600



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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	28,779	38,812	44,000
431.200	Building Maint Supplies	1,174	2,200	1,200
431.300	Equipment Maint Supplies	5,334	7,000	5,000
431.400	Grounds Maint Supplies	303	300	300
431.900	Other Maint. Supplies	18	400	200
Total Maintenance Supplies		35,608	48,712	50,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2,069	4,500	4,000
432.200	Gas	32,011	26,000	23,000
Total Fuel/Oil-Vehicle Use		34,080	30,500	27,000
EX33-Misc Supplies				
433.100	Personnel Supplies	3,128	7,000	15,000
433.110	Clothing	7,994	20,000	30,000
433.120	Tools under \$500	1,400	5,500	3,500
433.200	Medical Supplies	76,454	75,000	70,000
433.300	Books/Subscriptions	1,500	4,200	4,200
433.500	Training Supplies	1,904	6,500	5,500
433.900	Other Supplies	3,182	8,000	8,000
Total Misc Supplies		95,562	126,200	136,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,087	20,000	25,000
434.100	Other Equip under \$5,000	9,313	15,500	15,000
434.300	Furniture Under \$5,000	221	0	5,000
Total Equipment Under \$5,000		14,621	35,500	45,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,000
Total Equipment Over \$5000		0	0	10,000
Division Total: Amb Dist #1 (C)		1,679,234	2,066,444	2,171,297



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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (WL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	8,969	26,319	0
411.200	Temp Wages & Adjmts	15,420	3,000	0
411.300	Overtime Wages	554	0	0
411.400	Nonemployee Compensation	345,003	275,000	0
Total Salaries & Wages		369,946	304,319	0
EX12-Benefits				
412.100	Insurance Contrib	2,385	7,519	0
412.150	On-Call Health Insurance	2,632	13,744	0
412.200	Unemployment Contrib	150	176	0
412.300	Medicare	5,365	4,413	0
412.400	Retirement Contrib. - DB Plan	3,223	6,492	0
412.600	Workers Compensation	25,541	22,047	0
412.700	Sbs Contribution	22,678	18,655	0
Total Benefits		61,974	73,046	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	823	1,500	0
414.400	Travel Tickets	0	2,000	0
Total Expenses Outside Of Boro		823	3,700	0
EX21-Communications				
421.100	Telephone	5,592	6,500	0
421.200	Postage	95	200	0
Total Communications		5,687	6,700	0
EX22-Advertising				
422.000	Advertising	0	1,000	0
Total Advertising		0	1,000	0
EX23-Printing				
423.000	Printing	683	2,000	0
Total Printing		683	2,000	0
EX24-Utilities-Building Optrns				
424.100	Electricity	397	3,000	0
424.200	Water & Sewer	24	200	0
424.300	Natural Gas	228	3,000	0
424.500	Garbage Pickups	498	1,000	0
Total Utilities-Building Optrns		1,147	7,200	0



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (WL)				
EX25-Rental/Lease				
425.200	Building Rental	7,600	19,800	0
425.300	Equipment Rental	83	400	0
Total Rental/Lease		7,683	20,200	0
EX26-Professional Charges				
426.300	Due & Fees	906	2,500	0
426.600	Computer Software	1,248	3,000	0
426.900	Other Professional Chgs	10,237	17,500	0
Total Professional Charges		12,391	23,000	0
EX27-Insurance & Bond				
427.100	Property Insurance	0	100	0
427.200	Vehicle Insurance	3,632	4,600	0
427.500	Liability Insurance	695	1,000	0
Total Insurance & Bond		4,327	5,700	0
EX28-Maintenance Services				
428.100	Building Maint Services	201	250	0
428.200	Grounds Maint Services	153	600	0
428.300	Equipment Maint Services	2,110	3,000	0
428.400	Vehicle Maint Services	12,376	15,100	0
428.500	Commun Equip Maint Servic	1,389	3,500	0
428.920	Other Maintenance Service	0	600	0
Total Maintenance Services		16,229	23,050	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,590	10,000	0
429.210	Training/Instructor Fees	780	3,000	0
429.710	Testing	0	200	0
429.900	Other Contractual	2,249	4,981	0
Total Other Contractual		12,619	18,181	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	497	1,800	0
430.200	Copier/Fax Supplies	63	800	0
Total Office Supplies		560	2,600	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	16,249	14,700	0
431.200	Building Maint Supplies	1,462	3,200	0
431.300	Equipment Maint Supplies	1,433	3,000	0
431.400	Grounds Maint Supplies	43	500	0
431.900	Other Maint. Supplies	3	150	0
Total Maintenance Supplies		19,190	21,550	0



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 342-Amb Dist #2 (WL)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	469	1,500	0
432.200	Gas	19,509	22,100	0
Total Fuel/Oil-Vehicle Use		19,978	23,600	0
EX33-Misc Supplies				
433.100	Personnel Supplies	3,714	6,000	0
433.110	Clothing	5,346	8,300	0
433.120	Tools under \$500	275	1,250	0
433.200	Medical Supplies	28,408	19,987	0
433.300	Books/Subscriptions	647	2,000	0
433.500	Training Supplies	1,624	4,000	0
433.900	Other Supplies	2,337	5,000	0
Total Misc Supplies		42,351	46,537	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	15,000	0
434.100	Other Equip under \$5,000	18,182	7,532	0
434.300	Furniture Under \$5,000	36	1,000	0
Total Equipment Under \$5,000		18,218	23,532	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	7,045	0
Total Equipment Over \$5000		0	7,045	0
Division Total: Amb Dist #2 (WL)		593,806	612,960	0



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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX11-Salaries & Wages				
411.100	Permanent Wages	18,466	92,785	100,425
411.200	Temp Wages & Adjmts	1,127	3,000	5,000
411.300	Overtime Wages	1,108	0	0
411.400	Nonemployee Compensation	279,380	287,000	330,000
Total Salaries & Wages		300,081	382,785	435,425
EX12-Benefits				
412.100	Insurance Contrib	4,964	23,736	25,478
412.150	On-Call Health Insurance	983	12,599	13,859
412.200	Unemployment Contrib	125	617	633
412.300	Medicare	4,352	5,550	6,314
412.400	Retirement Contrib. - DB Plan	6,637	28,411	28,079
412.600	Workers Compensation	20,486	27,594	32,983
412.700	Sbs Contribution	18,396	23,465	26,692
Total Benefits		55,943	121,972	134,038
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	1,000	2,000
414.400	Travel Tickets	0	2,350	3,000
Total Expenses Outside Of Boro		0	3,550	5,200
EX21-Communications				
421.100	Telephone	2,830	6,300	5,000
421.200	Postage	9	250	250
421.300	Communication Network	0	450	450
Total Communications		2,839	7,000	5,700
EX22-Advertising				
422.000	Advertising	484	1,500	1,500
Total Advertising		484	1,500	1,500
EX23-Printing				
423.000	Printing	814	3,000	2,000
Total Printing		814	3,000	2,000
EX24-Utilities-Building Optrns				
424.100	Electricity	5,555	9,000	9,000
424.200	Water & Sewer	2,050	1,600	5,700
424.300	Natural Gas	8,839	13,000	18,000
424.500	Garbage Pickups	528	1,000	1,500
Total Utilities-Building Optrns		16,972	24,600	34,200



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX25-Rental/Lease				
425.300	Equipment Rental	887	3,700	3,700
Total Rental/Lease		887	3,700	3,700
EX26-Professional Charges				
426.300	Due & Fees	1,189	2,500	2,000
426.600	Computer Software	1,899	3,650	3,000
426.900	Other Professional Chgs	10,988	16,114	30,000
Total Professional Charges		14,076	22,264	35,000
EX27-Insurance & Bond				
427.200	Vehicle Insurance	3,057	3,000	4,400
427.500	Liability Insurance	703	1,000	1,000
Total Insurance & Bond		3,760	4,000	5,400
EX28-Maintenance Services				
428.100	Building Maint Services	503	2,000	1,000
428.200	Grounds Maint Services	1,790	2,900	2,600
428.300	Equipment Maint Services	1,255	3,600	3,600
428.400	Vehicle Maint Services	1,218	9,400	11,000
428.500	Commun Equip Maint Servic	0	700	700
428.900	Other Bldg. Maint Service	0	0	300
428.920	Other Maintenance Service	0	500	0
Total Maintenance Services		4,766	19,100	19,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,946	5,000	5,100
429.210	Training/Instructor Fees	0	500	600
429.710	Testing	0	300	200
429.900	Other Contractual	3,463	6,071	6,071
Total Other Contractual		7,409	11,871	11,971
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,881	7,700	7,200
430.200	Copier/Fax Supplies	40	1,000	1,000
Total Office Supplies		4,921	8,700	8,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,903	10,000	13,000
431.200	Building Maint Supplies	3,076	3,600	4,000
431.300	Equipment Maint Supplies	4,332	6,000	4,000
431.400	Grounds Maint Supplies	0	250	250
431.900	Other Maint. Supplies	22	150	150
Total Maintenance Supplies		13,333	20,000	21,400



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	432	1,000	1,300
432.200	Gas	10,125	18,000	18,000
Total Fuel/Oil-Vehicle Use		10,557	19,000	19,300
EX33-Misc Supplies				
433.100	Personnel Supplies	6,202	6,000	6,000
433.110	Clothing	1,963	11,000	11,000
433.120	Tools under \$500	558	1,300	1,300
433.200	Medical Supplies	41,017	35,100	35,100
433.300	Books/Subscriptions	1,428	2,000	1,000
433.500	Training Supplies	953	3,000	3,300
433.900	Other Supplies	6,303	6,000	6,000
Total Misc Supplies		58,424	64,400	63,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,718	10,400	6,000
434.100	Other Equip under \$5,000	6,191	21,000	34,100
434.300	Furniture Under \$5,000	1,237	1,000	4,000
Total Equipment Under \$5,000		12,146	32,400	44,100
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,104	25,000
Total Equipment Over \$5000		0	6,104	25,000
Division Total: Amb Dist #3 (P)		507,412	755,946	875,034



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX11-Salaries & Wages				
411.100	Permanent Wages	4,485	4,069	4,411
411.200	Temp Wages & Adjmts	131	3,000	3,000
411.300	Overtime Wages	277	0	0
411.400	Nonemployee Compensation	178,057	200,000	300,000
Total Salaries & Wages		182,950	207,069	307,411
EX12-Benefits				
412.100	Insurance Contrib	1,197	1,288	1,383
412.150	On-Call Health Insurance	236	22,907	25,198
412.200	Unemployment Contrib	30	43	45
412.300	Medicare	2,653	3,003	4,458
412.400	Retirement Contrib. - DB Plan	1,609	1,246	1,234
412.600	Workers Compensation	12,618	15,027	23,454
412.700	Sbs Contribution	11,215	12,694	18,845
Total Benefits		29,558	56,208	74,617
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,759	1,300	1,000
413.200	Expense Reimb-Within Boro	165	2,300	2,000
Total Expenses Within Borough		1,924	3,600	3,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	907	500	400
414.200	Exp Reimb- Outside Boro	854	1,500	1,200
Total Expenses Outside Of Boro		1,761	2,000	1,600
EX21-Communications				
421.100	Telephone	5,272	8,000	8,000
421.200	Postage	0	400	200
421.300	Communication Network	689	1,800	1,800
Total Communications		5,961	10,200	10,000
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	380	750	400
Total Printing		380	750	400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX24-Utilities-Building Optrns				
424.100	Electricity	2,918	4,500	6,000
424.200	Water & Sewer	12	150	200
424.300	Natural Gas	114	650	500
424.400	Lp-Propane	0	300	200
424.500	Garbage Pickups	78	200	150
424.600	Heating Fuel-Oil	10,898	21,350	22,100
Total Utilities-Building Optrns		14,020	27,150	29,150
EX25-Rental/Lease				
425.200	Building Rental	10,550	11,000	12,100
425.300	Equipment Rental	2	100	200
Total Rental/Lease		10,552	11,100	12,300
EX26-Professional Charges				
426.300	Due & Fees	903	2,500	2,000
426.600	Computer Software	1,175	4,550	3,900
426.900	Other Professional Chgs	6,563	9,250	9,300
Total Professional Charges		8,641	16,300	15,200
EX27-Insurance & Bond				
427.100	Property Insurance	1,574	1,000	2,000
427.200	Vehicle Insurance	3,199	4,300	3,200
427.500	Liability Insurance	496	800	600
Total Insurance & Bond		5,269	6,100	5,800
EX28-Maintenance Services				
428.100	Building Maint Services	656	900	1,000
428.200	Grounds Maint Services	7,001	6,000	8,000
428.300	Equipment Maint Services	1,386	3,500	3,000
428.400	Vehicle Maint Services	4,700	9,100	8,000
428.500	Commun Equip Maint Servic	48	800	600
Total Maintenance Services		13,791	20,300	20,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,238	1,850	3,000
429.210	Training/Instructor Fees	390	250	500
429.710	Testing	22	200	200
429.900	Other Contractual	962	2,387	2,400
Total Other Contractual		3,612	4,687	6,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	568	1,800	1,300
430.200	Copier/Fax Supplies	2	800	500
Total Office Supplies		570	2,600	1,800



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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,401	11,400	10,000
431.200	Building Maint Supplies	345	2,200	1,500
431.300	Equipment Maint Supplies	794	2,500	2,000
431.400	Grounds Maint Supplies	0	300	250
431.900	Other Maint. Supplies	2	100	100
Total Maintenance Supplies		5,542	16,500	13,850
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	369	1,000	1,100
432.200	Gas	12,691	23,650	23,000
Total Fuel/Oil-Vehicle Use		13,060	24,650	24,100
EX33-Misc Supplies				
433.100	Personnel Supplies	1,352	3,300	3,300
433.110	Clothing	3,044	5,750	4,500
433.120	Tools under \$500	111	800	800
433.200	Medical Supplies	27,322	16,000	32,000
433.300	Books/Subscriptions	275	1,000	1,000
433.500	Training Supplies	764	2,500	2,000
433.900	Other Supplies	1,115	3,000	3,300
Total Misc Supplies		33,983	32,350	46,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	15,000	15,000
434.100	Other Equip under \$5,000	1,818	2,000	5,000
434.300	Furniture Under \$5,000	18	2,000	5,000
Total Equipment Under \$5,000		1,836	19,000	25,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	2,848	3,250	5,000
Total Equipment Over \$5000		2,848	3,250	5,000
Division Total: Amb Dist #4 (T/S/TC)		336,258	464,064	603,078



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Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,699	5,268	0
411.200	Temp Wages & Adjmts	932	10,350	0
411.300	Overtime Wages	333	330	0
411.400	Nonemployee Compensation	116,047	131,700	0
Total Salaries & Wages		123,011	147,648	0
EX12-Benefits				
412.100	Insurance Contrib	1,540	1,674	0
412.150	On-Call Health Insurance	662	10,880	0
412.200	Unemployment Contrib	42	233	0
412.300	Medicare	1,784	2,206	0
412.400	Retirement Contrib. - DB Plan	2,048	1,682	0
412.600	Workers Compensation	8,424	11,047	0
412.700	Sbs Contribution	7,541	9,324	0
Total Benefits		22,041	37,046	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	100	0
Total Expenses Within Borough		0	100	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	0
414.200	Exp Reimb- Outside Boro	216	0	0
Total Expenses Outside Of Boro		216	100	0
EX21-Communications				
421.100	Telephone	3,803	6,000	0
421.200	Postage	9	180	0
421.300	Communication Network	0	500	0
Total Communications		3,812	6,680	0
EX22-Advertising				
422.000	Advertising	0	400	0
Total Advertising		0	400	0
EX23-Printing				
423.000	Printing	252	750	0
Total Printing		252	750	0



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX24-Utilities-Building Optrns				
424.100	Electricity	3,949	6,000	0
424.200	Water & Sewer	18	150	0
424.300	Natural Gas	171	2,000	0
424.400	Lp-Propane	5,520	8,200	0
424.500	Garbage Pickups	230	500	0
424.600	Heating Fuel-Oil	986	3,600	0
Total Utilities-Building Optrns		10,874	20,450	0
EX25-Rental/Lease				
425.200	Building Rental	12,000	16,300	0
425.300	Equipment Rental	154	2,500	0
Total Rental/Lease		12,154	18,800	0
EX26-Professional Charges				
426.300	Due & Fees	786	2,100	0
426.600	Computer Software	1,172	4,350	0
426.900	Other Professional Chgs	5,092	7,000	0
Total Professional Charges		7,050	13,450	0
EX27-Insurance & Bond				
427.100	Property Insurance	34	0	0
427.200	Vehicle Insurance	2,174	2,000	0
427.500	Liability Insurance	293	450	0
Total Insurance & Bond		2,501	2,450	0
EX28-Maintenance Services				
428.100	Building Maint Services	151	150	0
428.200	Grounds Maint Services	79	400	0
428.300	Equipment Maint Services	2,218	1,950	0
428.400	Vehicle Maint Services	1,606	5,000	0
428.500	Commun Equip Maint Servic	663	1,600	0
Total Maintenance Services		4,717	9,100	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,258	700	0
429.710	Testing	0	200	0
429.900	Other Contractual	1,138	2,040	0
Total Other Contractual		6,396	2,940	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	233	1,200	0
430.200	Copier/Fax Supplies	3	700	0
Total Office Supplies		236	1,900	0



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 345-Amb Dist #5 (W/H)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,612	5,258	0
431.200	Building Maint Supplies	242	1,000	0
431.300	Equipment Maint Supplies	538	2,000	0
431.400	Grounds Maint Supplies	85	200	0
431.900	Other Maint. Supplies	3	200	0
Total Maintenance Supplies		6,480	8,658	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	476	1,250	0
432.200	Gas	8,387	16,500	0
Total Fuel/Oil-Vehicle Use		8,863	17,750	0
EX33-Misc Supplies				
433.100	Personnel Supplies	448	1,500	0
433.110	Clothing	16	600	0
433.120	Tools under \$500	171	800	0
433.200	Medical Supplies	20,508	11,000	0
433.300	Books/Subscriptions	39	800	0
433.500	Training Supplies	1,534	1,500	0
433.900	Other Supplies	399	2,500	0
Total Misc Supplies		23,115	18,700	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	15,000	0
434.100	Other Equip under \$5,000	1,170	1,000	0
434.300	Furniture Under \$5,000	27	0	0
Total Equipment Under \$5,000		1,197	16,000	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	270	0
451.300	Furniture over \$5,000	956	0	0
Total Equipment Over \$5000		956	270	0
Division Total: Amb Dist #5 (W/H)		233,871	323,192	0



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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,586	2,341	2,529
411.200	Temp Wages & Adjmts	1,204	5,049	3,000
411.300	Overtime Wages	167	165	0
411.400	Nonemployee Compensation	60,794	60,498	70,000
Total Salaries & Wages		64,751	68,053	75,529
EX12-Benefits				
412.100	Insurance Contrib	684	745	790
412.150	On-Call Health Insurance	0	10,880	11,968
412.200	Unemployment Contrib	24	92	34
412.300	Medicare	939	961	1,096
412.400	Retirement Contrib. - DB Plan	927	752	707
412.600	Workers Compensation	4,452	4,784	5,743
412.700	Sbs Contribution	3,969	4,056	4,630
Total Benefits		10,995	22,270	24,968
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		0	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	1,200	1,000
414.400	Travel Tickets	0	1,000	0
Total Expenses Outside Of Boro		0	2,400	1,200
EX21-Communications				
421.100	Telephone	1,002	6,000	6,000
421.200	Postage	9	100	100
421.300	Communication Network	360	1,000	1,000
Total Communications		1,371	7,100	7,100
EX23-Printing				
423.000	Printing	120	500	300
Total Printing		120	500	300
EX24-Utilities-Building Optrns				
424.100	Electricity	100	1,600	1,000
424.200	Water & Sewer	6	65	100
424.300	Natural Gas	57	130	200
424.500	Garbage Pickups	115	350	500
424.600	Heating Fuel-Oil	2,033	5,600	5,600
Total Utilities-Building Optrns		2,311	7,745	7,400



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX25-Rental/Lease				
425.200	Building Rental	7,000	7,400	8,000
425.300	Equipment Rental	1,494	2,400	2,000
Total Rental/Lease		8,494	9,800	10,000
EX26-Professional Charges				
426.300	Due & Fees	811	2,000	1,500
426.600	Computer Software	347	2,050	2,100
426.900	Other Professional Chgs	2,237	4,500	4,500
Total Professional Charges		3,395	8,550	8,100
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,124	3,200	2,700
427.500	Liability Insurance	42	250	200
Total Insurance & Bond		2,166	3,450	2,900
EX28-Maintenance Services				
428.100	Building Maint Services	51	65	150
428.200	Grounds Maint Services	885	2,000	1,800
428.300	Equipment Maint Services	1,321	2,500	2,500
428.400	Vehicle Maint Services	519	5,000	7,000
428.500	Commun Equip Maint Servic	785	700	1,500
Total Maintenance Services		3,561	10,265	12,950
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4	1,800	2,300
429.210	Training/Instructor Fees	0	0	500
429.710	Testing	0	200	100
429.900	Other Contractual	457	1,425	2,500
Total Other Contractual		461	3,425	5,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	290	950	800
430.200	Copier/Fax Supplies	1	250	250
Total Office Supplies		291	1,200	1,050
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,610	5,000	7,000
431.200	Building Maint Supplies	323	600	600
431.300	Equipment Maint Supplies	1,204	1,600	1,000
431.400	Grounds Maint Supplies	0	50	50
431.900	Other Maint. Supplies	1	50	50
Total Maintenance Supplies		4,138	7,300	8,700



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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	240	700	800
432.200	Gas	1,451	7,800	8,000
Total Fuel/Oil-Vehicle Use		1,691	8,500	8,800
EX33-Misc Supplies				
433.100	Personnel Supplies	811	2,100	2,100
433.110	Clothing	6	1,000	2,000
433.120	Tools under \$500	56	500	500
433.200	Medical Supplies	9,150	7,100	8,400
433.300	Books/Subscriptions	180	700	500
433.500	Training Supplies	0	1,000	1,300
433.900	Other Supplies	601	2,500	2,000
Total Misc Supplies		10,804	14,900	16,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	10,000	6,000
434.100	Other Equip under \$5,000	1,312	2,000	2,000
434.300	Furniture Under \$5,000	9	0	2,000
Total Equipment Under \$5,000		1,321	12,000	10,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,163	8,000
Total Equipment Over \$5000		0	2,163	8,000
Division Total: Amb Dist #6 (S)		115,870	190,421	209,997



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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,585	2,330	2,529
411.200	Temp Wages & Adjmts	99	3,000	3,000
411.300	Overtime Wages	167	0	0
411.400	Nonemployee Compensation	73,338	65,000	85,000
Total Salaries & Wages		76,189	70,330	90,529
EX12-Benefits				
412.100	Insurance Contrib	687	736	790
412.150	On-Call Health Insurance	173	7,445	8,190
412.200	Unemployment Contrib	18	32	34
412.300	Medicare	1,105	1,020	1,313
412.400	Retirement Contrib. - DB Plan	931	714	707
412.600	Workers Compensation	5,247	5,093	6,891
412.700	Sbs Contribution	4,671	4,312	5,550
Total Benefits		12,832	19,352	23,475
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	150	550	400
413.200	Expense Reimb-Within Boro	18	150	150
Total Expenses Within Borough		168	700	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	150
414.200	Exp Reimb- Outside Boro	0	1,000	800
Total Expenses Outside Of Boro		0	1,000	950
EX21-Communications				
421.100	Telephone	553	2,000	1,800
421.200	Postage	0	100	100
421.300	Communication Network	396	1,000	1,000
Total Communications		949	3,100	2,900
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	144	600	300
Total Printing		144	600	300



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<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX24-Utilities-Building Optrns				
424.100	Electricity	4,123	9,100	8,500
424.200	Water & Sewer	18	200	200
424.300	Natural Gas	4,297	8,000	7,500
424.500	Garbage Pickups	120	500	500
Total Utilities-Building Optrns		8,558	17,800	16,700
EX25-Rental/Lease				
425.200	Building Rental	0	350	100
425.300	Equipment Rental	3	500	250
Total Rental/Lease		3	850	350
EX26-Professional Charges				
426.300	Due & Fees	403	1,500	1,300
426.600	Computer Software	632	2,000	4,200
426.900	Other Professional Chgs	2,220	6,000	5,000
Total Professional Charges		3,255	9,500	10,500
EX27-Insurance & Bond				
427.200	Vehicle Insurance	899	1,200	1,200
427.500	Liability Insurance	165	275	200
Total Insurance & Bond		1,064	1,475	1,400
EX28-Maintenance Services				
428.100	Building Maint Services	151	500	300
428.200	Grounds Maint Services	0	300	200
428.300	Equipment Maint Services	185	1,500	1,200
428.400	Vehicle Maint Services	1,345	6,000	5,000
428.500	Commun Equip Maint Servic	75	700	500
428.900	Other Bldg. Maint Service	0	0	10,000
Total Maintenance Services		1,756	9,000	17,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,534	700	2,000
429.210	Training/Instructor Fees	0	2,000	2,500
429.710	Testing	0	300	200
429.900	Other Contractual	1,298	3,693	4,000
Total Other Contractual		3,832	6,693	8,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	928	2,000	1,800
430.200	Copier/Fax Supplies	3	300	300
Total Office Supplies		931	2,300	2,100



Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,602	6,000	6,000
431.200	Building Maint Supplies	656	1,300	1,300
431.300	Equipment Maint Supplies	379	1,700	1,300
431.400	Grounds Maint Supplies	64	200	200
431.900	Other Maint. Supplies	3	150	150
Total Maintenance Supplies		3,704	9,350	8,950
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	288	900	900
432.200	Gas	2,638	11,100	9,000
Total Fuel/Oil-Vehicle Use		2,926	12,000	9,900
EX33-Misc Supplies				
433.100	Personnel Supplies	1,000	2,600	3,700
433.110	Clothing	5,667	4,500	5,000
433.120	Tools under \$500	167	750	650
433.200	Medical Supplies	12,929	9,000	14,000
433.300	Books/Subscriptions	180	600	800
433.500	Training Supplies	575	2,500	2,000
433.900	Other Supplies	856	2,000	2,200
Total Misc Supplies		21,374	21,950	28,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	7,300	6,000
434.100	Other Equip under \$5,000	8,057	7,000	3,200
434.300	Furniture Under \$5,000	537	8,000	3,196
Total Equipment Under \$5,000		8,594	22,300	12,396
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	6,000
451.200	Vehicles	2,500	0	0
451.300	Furniture over \$5,000	0	0	6,000
Total Equipment Over \$5000		2,500	0	12,000
Division Total: Amb Dist #7 (B)		148,779	208,400	247,350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,560	1,126	3,000
411.300	Overtime Wages	608	0	0
411.400	Nonemployee Compensation	0	0	7,500
Total Salaries & Wages		2,168	1,126	10,500
EX12-Benefits				
412.200	Unemployment Contrib	14	7	18
412.300	Medicare	32	16	334
412.600	Workers Compensation	151	82	1,760
412.700	Sbs Contribution	133	69	1,410
Total Benefits		330	174	3,522
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	500	300
Total Expenses Within Borough		0	700	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	790	200	300
Total Expenses Outside Of Boro		790	400	500
EX21-Communications				
421.100	Telephone	20	200	400
Total Communications		20	200	400
EX23-Printing				
423.000	Printing	20	50	50
Total Printing		20	50	50
EX24-Utilities-Building Optrns				
424.100	Electricity	0	1,440	1,000
424.400	Lp-Propane	0	600	400
424.600	Heating Fuel-Oil	0	6,000	5,000
Total Utilities-Building Optrns		0	8,040	6,400
EX25-Rental/Lease				
425.200	Building Rental	1,000	12,000	12,000
Total Rental/Lease		1,000	12,000	12,000
EX26-Professional Charges				
426.300	Due & Fees	218	500	500
426.900	Other Professional Chgs	0	100	100
Total Professional Charges		218	600	600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX27-Insurance & Bond				
427.500	Liability Insurance	0	500	100
Total Insurance & Bond		0	500	100
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
428.400	Vehicle Maint Services	602	3,000	2,500
Total Maintenance Services		602	3,500	3,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	300
429.210	Training/Instructor Fees	0	2,500	2,000
429.900	Other Contractual	61	200	200
Total Other Contractual		61	2,850	2,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	504	1,000	1,000
431.300	Equipment Maint Supplies	42	125	125
431.900	Other Maint. Supplies	0	350	350
Total Maintenance Supplies		546	1,475	1,475
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	36	300	300
432.200	Gas	571	3,200	3,000
Total Fuel/Oil-Vehicle Use		607	3,500	3,300
EX33-Misc Supplies				
433.100	Personnel Supplies	787	2,200	2,000
433.110	Clothing	0	3,000	3,000
433.120	Tools under \$500	0	2,000	1,500
433.200	Medical Supplies	3,180	1,300	3,050
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	700	1,300
433.900	Other Supplies	0	300	300
Total Misc Supplies		3,967	10,000	11,650
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	2,000	2,000
Total Equipment Under \$5,000		0	2,000	2,000
Division Total: Amb Dist #8 (LL)		10,329	47,115	58,497



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	8,594	20,324	21,331
Total Communications		8,594	20,324	21,331
EX24-Utilities-Building Oprtns				
424.100	Electricity	18,210	26,910	27,000
424.200	Water & Sewer	1,235	2,425	2,925
424.300	Natural Gas	24,263	32,850	36,135
424.500	Garbage Pickups	1,134	4,050	2,700
Total Utilities-Building Oprtns		44,842	66,235	68,760
EX25-Rental/Lease				
425.300	Equipment Rental	3,361	7,758	7,758
Total Rental/Lease		3,361	7,758	7,758
EX26-Professional Charges				
426.600	Computer Software	988	1,800	1,800
426.900	Other Professional Chgs	0	1,400	0
Total Professional Charges		988	3,200	1,800
EX27-Insurance & Bond				
427.100	Property Insurance	3,038	3,500	3,500
Total Insurance & Bond		3,038	3,500	3,500
EX28-Maintenance Services				
428.100	Building Maint Services	3,404	4,950	5,130
428.200	Grounds Maint Services	203	1,400	1,800
428.300	Equipment Maint Services	2,708	7,632	7,632
428.900	Other Bldg. Maint Service	0	1,350	1,350
Total Maintenance Services		6,315	15,332	15,912
EX29-Other Contractual				
429.900	Other Contractual	2,064	4,648	6,048
Total Other Contractual		2,064	4,648	6,048
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,800	1,800
430.200	Copier/Fax Supplies	0	540	540
Total Office Supplies		0	2,340	2,340
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,994	4,995	4,995
431.300	Equipment Maint Supplies	561	2,610	2,610
431.400	Grounds Maint Supplies	48	360	585
Total Maintenance Supplies		2,603	7,965	8,190



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	197	1,170	1,170
Total Fuel/Oil-Vehicle Use		197	1,170	1,170
EX33-Misc Supplies				
433.100	Personnel Supplies	212	945	495
433.120	Tools under \$500	0	495	495
433.900	Other Supplies	174	810	585
Total Misc Supplies		386	2,250	1,575
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,475	2,475
434.100	Other Equip under \$5,000	1,000	2,138	2,160
434.300	Furniture Under \$5,000	2,148	2,565	2,822
Total Equipment Under \$5,000		3,148	7,178	7,457
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,250	2,700
Total Equipment Over \$5000		0	2,250	2,700
Division Total: Emergency Services Bldg		75,536	144,150	148,541



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. PI. Board				
EX21-Communications				
421.200	Postage	0	150	150
Total Communications		0	150	150
EX22-Advertising				
422.000	Advertising	0	1,800	2,000
Total Advertising		0	1,800	2,000
EX23-Printing				
423.000	Printing	0	1,200	1,200
Total Printing		0	1,200	1,200
EX26-Professional Charges				
426.600	Computer Software	0	200	0
Total Professional Charges		0	200	0
EX29-Other Contractual				
429.900	Other Contractual	1,619	100	100
Total Other Contractual		1,619	100	100
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	1,000
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		0	1,050	1,050
EX33-Misc Supplies				
433.110	Clothing	0	450	450
433.300	Books/Subscriptions	0	80	80
433.900	Other Supplies	507	400	400
Total Misc Supplies		507	930	930
Division Total: Local Emer. PI. Board		2,126	5,430	5,430
Department Total: Emergency Services		6,768,902	8,474,805	9,355,064



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Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Optrns				
424.400	Lp-Propane	916	1,350	1,350
Total Utilities-Building Optrns		916	1,350	1,350
EX29-Other Contractual				
429.900	Other Contractual	0	2,500	2,500
Total Other Contractual		0	2,500	2,500
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	0	3,500	3,500
Total Maintenance Supplies		0	3,500	3,500
Division Total: Outdoor Ice Rinks		916	7,350	7,350



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren				
EX11-Salaries & Wages				
411.100	Permanent Wages	222,153	215,559	232,005
411.200	Temp Wages & Adjmts	53,361	61,800	63,036
411.300	Overtime Wages	1,215	1,035	528
Total Salaries & Wages		276,729	278,394	295,569
EX12-Benefits				
412.100	Insurance Contrib	67,680	73,600	79,000
412.200	Unemployment Contrib	1,661	1,671	1,774
412.300	Medicare	3,530	4,037	4,286
412.400	Retirement Contrib. - DB Plan	74,436	66,321	65,016
412.600	Workers Compensation	15,706	18,625	20,763
412.700	Sbs Contribution	16,964	17,066	18,119
Total Benefits		179,977	181,320	188,958
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	500
Total Expenses Within Borough		0	0	500
EX21-Communications				
421.100	Telephone	4,716	4,000	5,300
421.200	Postage	69	100	100
Total Communications		4,785	4,100	5,400
EX22-Advertising				
422.000	Advertising	564	1,500	2,500
Total Advertising		564	1,500	2,500
EX23-Printing				
423.000	Printing	254	300	350
Total Printing		254	300	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	86,351	85,700	86,000
424.200	Water & Sewer	5,321	5,220	6,150
424.300	Natural Gas	34,883	38,500	39,650
424.400	Lp-Propane	3,579	3,500	3,800
Total Utilities-Building Oprtns		130,134	132,920	135,600
EX25-Rental/Lease				
425.300	Equipment Rental	2,340	2,340	2,500
Total Rental/Lease		2,340	2,340	2,500
EX26-Professional Charges				
426.300	Due & Fees	2,480	3,025	3,000
426.600	Computer Software	600	1,875	2,000
Total Professional Charges		3,080	4,900	5,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren				
EX28-Maintenance Services				
428.100	Building Maint Services	0	500	750
428.200	Grounds Maint Services	4	800	0
428.300	Equipment Maint Services	1,461	4,826	1,850
428.920	Other Maintenance Service	1,085	1,000	1,000
Total Maintenance Services		2,550	7,126	3,600
EX29-Other Contractual				
429.900	Other Contractual	11,963	5,600	57,670
Total Other Contractual		11,963	5,600	57,670
EX30-Office Supplies				
430.100	Office Supplies < \$500	222	700	700
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		222	750	750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	10,465	10,000	10,000
431.300	Equipment Maint Supplies	1,849	6,646	2,500
431.400	Grounds Maint Supplies	161	400	250
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		12,475	17,146	12,850
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	14	125	125
432.200	Gas	228	150	250
Total Fuel/Oil-Vehicle Use		242	275	375
EX33-Misc Supplies				
433.100	Personnel Supplies	2	50	150
433.110	Clothing	0	100	800
433.120	Tools under \$500	0	200	200
433.200	Medical Supplies	70	50	50
433.300	Books/Subscriptions	18	0	0
433.600	Concession Food/Supplies	0	1,978	5,500
433.900	Other Supplies	1,245	9,725	4,500
Total Misc Supplies		1,335	12,103	11,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,500	2,298
434.100	Other Equip under \$5,000	232	1,200	2,500
434.300	Furniture Under \$5,000	0	500	0
Total Equipment Under \$5,000		232	3,200	4,798
Division Total: Brett Memorial Ice Arena		626,882	651,974	727,620



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	106,592	114,290	119,156
411.200	Temp Wages & Adjmts	5,224	10,965	11,874
411.300	Overtime Wages	554	600	306
Total Salaries & Wages		112,370	125,855	131,336
EX12-Benefits				
412.100	Insurance Contrib	33,840	36,800	39,500
412.200	Unemployment Contrib	675	760	788
412.300	Medicare	1,630	1,835	1,905
412.400	Retirement Contrib. - DB Plan	12,982	35,180	33,402
412.410	PERS Tier IV - DC Plan	13,177	0	0
412.411	PERS Tier IV - Health Plan	714	0	0
412.412	PERS Tier IV - HRA	1,622	0	0
412.413	PERS Tier IV - OD&D	415	0	0
412.600	Workers Compensation	1,770	1,380	1,504
412.700	Sbs Contribution	6,889	7,757	8,051
Total Benefits		73,714	83,712	85,150
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	437	100	400
Total Expenses Within Borough		437	100	400
EX21-Communications				
421.100	Telephone	128	204	325
421.200	Postage	2	70	25
Total Communications		130	274	350
EX23-Printing				
423.000	Printing	126	0	150
Total Printing		126	0	150
EX26-Professional Charges				
426.300	Due & Fees	100	618	620
426.600	Computer Software	3,751	3,314	3,800
426.900	Other Professional Chgs	0	620	0
Total Professional Charges		3,851	4,552	4,420
EX28-Maintenance Services				
428.300	Equipment Maint Services	235	376	275
Total Maintenance Services		235	376	275
EX29-Other Contractual				
429.900	Other Contractual	7,451	0	0
Total Other Contractual		7,451	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	146	0
Total Maintenance Supplies		0	146	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	200
433.900	Other Supplies	144	378	500
Total Misc Supplies		144	378	700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,920
Total Equipment Under \$5,000		0	0	1,920
Division Total: Recreational Services		198,458	215,393	224,701



Matanuska-Susitna Borough
Financial Management Budget Listing
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7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	430,023	503,119	582,067
411.200	Temp Wages & Adjmts	130,367	171,405	263,046
411.300	Overtime Wages	2,015	1,100	563
Total Salaries & Wages		562,405	675,624	845,676
EX12-Benefits				
412.100	Insurance Contrib	186,966	203,053	218,238
412.200	Unemployment Contrib	3,375	4,053	5,075
412.300	Medicare	8,155	9,797	12,263
412.400	Retirement Contrib. - DB Plan	113,557	154,443	162,903
412.410	PERS Tier IV - DC Plan	19,089	0	0
412.411	PERS Tier IV - Health Plan	1,198	0	0
412.412	PERS Tier IV - HRA	5,767	0	0
412.413	PERS Tier IV - OD&D	697	0	0
412.600	Workers Compensation	60,840	76,751	100,872
412.700	Sbs Contribution	34,476	41,416	51,842
Total Benefits		434,120	489,513	551,193
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	295	400	400
Total Expenses Within Borough		295	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	110	110
Total Expenses Outside Of Boro		0	110	110
EX21-Communications				
421.100	Telephone	7,904	10,269	8,000
421.200	Postage	114	100	100
Total Communications		8,018	10,369	8,100
EX22-Advertising				
422.000	Advertising	344	825	1,000
Total Advertising		344	825	1,000
EX23-Printing				
423.000	Printing	731	1,530	1,000
Total Printing		731	1,530	1,000
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	279	290	500
Total Utilities-Building Optrns		279	290	500
EX25-Rental/Lease				
425.300	Equipment Rental	1,678	1,450	2,320
Total Rental/Lease		1,678	1,450	2,320



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Due & Fees	672	1,500	1,000
426.600	Computer Software	2,054	1,210	1,210
426.900	Other Professional Chgs	617	1,221	1,500
Total Professional Charges		3,343	3,931	3,710
EX28-Maintenance Services				
428.100	Building Maint Services	877	500	7,500
428.200	Grounds Maint Services	0	0	1,000
428.300	Equipment Maint Services	458	2,451	2,500
Total Maintenance Services		1,335	2,951	11,000
EX29-Other Contractual				
429.710	Testing	3,625	3,752	4,375
429.900	Other Contractual	389	0	1,030
Total Other Contractual		4,014	3,752	5,405
EX30-Office Supplies				
430.100	Office Supplies < \$500	920	1,843	2,060
430.200	Copier/Fax Supplies	0	200	0
Total Office Supplies		920	2,043	2,060
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	10,080	25,979	18,000
431.300	Equipment Maint Supplies	18,502	21,658	20,000
431.400	Grounds Maint Supplies	0	300	150
431.900	Other Maint. Supplies	25,164	34,000	35,000
Total Maintenance Supplies		53,746	81,937	73,150
EX33-Misc Supplies				
433.100	Personnel Supplies	912	1,500	1,500
433.110	Clothing	2,645	1,100	500
433.120	Tools under \$500	68	350	350
433.200	Medical Supplies	53	210	210
433.300	Books/Subscriptions	0	100	100
433.500	Training Supplies	368	600	600
433.700	Resale Supplies	1,129	500	500
433.900	Other Supplies	4,470	5,600	8,000
Total Misc Supplies		9,645	9,960	11,760
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	5,460
434.100	Other Equip under \$5,000	3,468	6,707	9,200
434.300	Furniture Under \$5,000	0	500	0
Total Equipment Under \$5,000		3,468	7,207	14,660



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,300	5,000
Total Equipment Over \$5000		<u>0</u>	<u>6,300</u>	<u>5,000</u>
Division Total: Community Pools		<u>1,084,341</u>	<u>1,298,192</u>	<u>1,537,044</u>



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7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	128,190	134,863	141,246
411.200	Temp Wages & Adjmts	69,480	84,417	104,773
411.300	Overtime Wages	0	2,080	1,061
Total Salaries & Wages		197,670	221,360	247,080
EX12-Benefits				
412.100	Insurance Contrib	46,535	49,680	53,325
412.200	Unemployment Contrib	1,187	1,329	1,483
412.300	Medicare	2,867	3,210	3,583
412.400	Retirement Contrib. - DB Plan	47,819	41,932	39,291
412.600	Workers Compensation	13,222	15,628	18,316
412.700	Sbs Contribution	12,118	13,570	15,146
Total Benefits		123,748	125,349	131,144
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	100
Total Expenses Within Borough		0	300	100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	50
Total Expenses Outside Of Boro		0	50	50
EX21-Communications				
421.100	Telephone	1,219	2,200	2,250
421.200	Postage	0	40	40
Total Communications		1,219	2,240	2,290
EX22-Advertising				
422.000	Advertising	486	600	600
Total Advertising		486	600	600
EX23-Printing				
423.000	Printing	0	2,660	2,500
Total Printing		0	2,660	2,500
EX24-Utilities-Building Optrns				
424.100	Electricity	10,069	8,500	8,500
424.200	Water & Sewer	1,529	2,535	2,585
424.300	Natural Gas	409	750	750
424.400	Lp-Propane	443	175	600
424.500	Garbage Pickups	529	540	550
424.600	Heating Fuel-Oil	0	2,500	3,000
Total Utilities-Building Optrns		12,979	15,000	15,985



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.300	Equipment Rental	4,477	13,000	11,000
Total Rental/Lease		4,477	13,000	11,000
EX26-Professional Charges				
426.300	Due & Fees	1,075	1,182	1,400
426.600	Computer Software	0	1,568	400
426.900	Other Professional Chgs	53	1,030	1,800
Total Professional Charges		1,128	3,780	3,600
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	500
428.200	Grounds Maint Services	816	1,493	3,800
428.300	Equipment Maint Services	1,080	3,720	2,000
428.400	Vehicle Maint Services	450	400	1,500
428.920	Other Maintenance Service	2,480	2,200	0
Total Maintenance Services		4,826	7,813	7,800
EX29-Other Contractual				
429.500	Labor Services	2,180	3,000	2,360
429.710	Testing	22	120	120
429.900	Other Contractual	10,244	30,300	10,250
Total Other Contractual		12,446	33,420	12,730
EX30-Office Supplies				
430.100	Office Supplies < \$500	707	1,100	1,000
430.200	Copier/Fax Supplies	37	150	150
Total Office Supplies		744	1,250	1,150
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	579	700	2,650
431.200	Building Maint Supplies	4,022	6,200	7,200
431.300	Equipment Maint Supplies	4,325	12,231	14,000
431.400	Grounds Maint Supplies	13,693	20,664	25,000
431.900	Other Maint. Supplies	161	1,900	1,900
Total Maintenance Supplies		22,780	41,695	50,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,149	1,800	1,800
432.200	Gas	0	50	1,000
Total Fuel/Oil-Vehicle Use		1,149	1,850	2,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/23/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	245	500	500
433.110	Clothing	913	850	850
433.120	Tools under \$500	402	832	750
433.200	Medical Supplies	295	425	425
433.300	Books/Subscriptions	0	150	150
433.900	Other Supplies	3,984	5,855	10,000
Total Misc Supplies		5,839	8,612	12,675
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,069	2,300
434.100	Other Equip under \$5,000	1,157	9,801	15,000
Total Equipment Under \$5,000		1,157	10,870	17,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,280	24,000
Total Equipment Over \$5000		0	5,280	24,000
Division Total: Parks & Recreation		390,648	495,129	543,554



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX11-Salaries & Wages				
411.100	Permanent Wages	108,482	115,123	99,952
411.200	Temp Wages & Adjmts	8,037	6,240	6,120
411.300	Overtime Wages	225	2,080	1,061
Total Salaries & Wages		116,744	123,443	107,133
EX12-Benefits				
412.100	Insurance Contrib	29,242	31,280	28,638
412.200	Unemployment Contrib	701	741	643
412.300	Medicare	1,693	1,790	1,554
412.400	Retirement Contrib. - DB Plan	40,543	35,888	28,243
412.600	Workers Compensation	1,334	4,058	3,916
412.700	Sbs Contribution	7,157	7,568	6,567
Total Benefits		80,670	81,325	69,561
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	547	2,200	2,200
Total Expenses Within Borough		547	2,200	2,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	485	1,000	1,000
414.200	Exp Reimb- Outside Boro	2,902	10,649	16,515
414.400	Travel Tickets	3,501	8,250	9,150
414.800	Moving Expenses	5,329	0	0
Total Expenses Outside Of Boro		12,217	19,899	26,665
EX21-Communications				
421.100	Telephone	0	120	630
421.200	Postage	3	400	400
Total Communications		3	520	1,030
EX23-Printing				
423.000	Printing	0	72	0
Total Printing		0	72	0
EX25-Rental/Lease				
425.300	Equipment Rental	6,100	0	0
Total Rental/Lease		6,100	0	0
EX26-Professional Charges				
426.300	Due & Fees	110	225	225
426.600	Computer Software	0	197	90
Total Professional Charges		110	422	315
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	563	0
Total Maintenance Services		0	563	0



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/23/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ad				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,859	13,741	17,350
429.210	Training/Instructor Fees	1,277	3,718	0
429.900	Other Contractual	11,061	34,790	100,000
Total Other Contractual		20,197	52,249	117,350
EX30-Office Supplies				
430.100	Office Supplies < \$500	313	914	500
Total Office Supplies		313	914	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	158	0
Total Maintenance Supplies		0	158	0
EX33-Misc Supplies				
433.100	Personnel Supplies	130	416	0
433.200	Medical Supplies	0	0	425
433.300	Books/Subscriptions	0	98	100
Total Misc Supplies		130	514	525
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,235	0
434.100	Other Equip under \$5,000	0	639	0
Total Equipment Under \$5,000		0	2,874	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	0	5,210	0
Total Land Acquisitions		0	5,210	0
Division Total: Community Develop-Admin		237,031	290,363	325,279



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX22-Advertising				
422.000	Advertising	344	1,000	1,000
Total Advertising		344	1,000	1,000
EX29-Other Contractual				
429.500	Labor Services	0	2,000	1,000
429.900	Other Contractual	11,048	40,000	40,000
Total Other Contractual		11,048	42,000	41,000
Division Total: Community Enrichment		11,392	43,000	42,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.100	Permanent Wages	10,587	11,765	12,484
411.200	Temp Wages & Adjmts	16,352	21,615	22,609
Total Salaries & Wages		26,939	33,380	35,093
EX12-Benefits				
412.100	Insurance Contrib	5,096	5,520	5,925
412.200	Unemployment Contrib	162	201	211
412.300	Medicare	391	485	509
412.400	Retirement Contrib. - DB Plan	3,949	3,603	3,491
412.600	Workers Compensation	1,820	2,357	2,602
412.700	Sbs Contribution	1,652	2,047	2,152
Total Benefits		13,070	14,213	14,890
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	0	1,780
Total Utilities-Building Optrns		0	0	1,780
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	360
Total Rental/Lease		0	0	360
EX29-Other Contractual				
429.900	Other Contractual	0	13,050	40,000
Total Other Contractual		0	13,050	40,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	14,500	14,500
Total Maintenance Supplies		0	14,500	14,500
Division Total: Recreation Infrastructure Mair		40,009	75,143	106,623



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	64,961
411.200	Temp Wages & Adjmts	0	0	100,000
411.300	Overtime Wages	0	0	10,000
Total Salaries & Wages		0	0	174,961
EX12-Benefits				
412.100	Insurance Contrib	0	0	19,750
412.200	Unemployment Contrib	0	0	1,050
412.300	Medicare	0	0	2,537
412.400	Retirement Contrib. - DB Plan	0	0	20,960
412.600	Workers Compensation	0	0	12,970
412.700	Sbs Contribution	0	0	10,726
Total Benefits		0	0	67,993
EX21-Communications				
421.100	Telephone	0	0	500
Total Communications		0	0	500
EX26-Professional Charges				
426.300	Due & Fees	0	0	85
Total Professional Charges		0	0	85
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	5,000
431.400	Grounds Maint Supplies	0	0	50,000
431.900	Other Maint. Supplies	0	0	25,000
Total Maintenance Supplies		0	0	80,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	300
Total Fuel/Oil-Vehicle Use		0	0	300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	200
433.120	Tools under \$500	0	0	300
433.900	Other Supplies	0	0	1,000
Total Misc Supplies		0	0	1,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,755
Total Equipment Under \$5,000		0	0	1,755
Division Total: Trails Management		0	0	327,094
Department Total: Community Development		2,589,677	3,076,544	3,841,265
Fund Total: AREAWIDE		105,085,763	109,600,587	116,775,469

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	3,891,973	3,856,275	3,661,151
TOTAL EXPENDITURES	3,991,949	4,342,187	4,207,452

Audit fund balance 6/30/2009 992,487

Estimated revenue 2009-2010 fiscal year 3,856,275

Ordinance 10-035 & 10-036 8,145

Transfer from capital 61,894

Estimated expenditures 2009-2010 fiscal year (4,342,187)

Adjustment to Fund Balance (415,873)

Estimated total fund balance 6/30/2010 576,614

Fiscal Year 2011 operations:

Estimated operating revenues 3,661,151

Estimated expenditures (3,389,852)

Transfers out:

Capital Projects (159,000)

Areawide (88,600)

Debt Service (570,000)

Estimated FY2011 adjustment to fund balance (546,301)

Estimated total fund balance 6/30/2011 30,313

Appropriated reservations, transfers and required adjustments to fund balance:

Reserve for insurance losses (10,000)

Reserve for sick/annual leave (20,000)

Estimated adjustment to fund balance (30,000)

Estimated unreserved, undesignated fund balance at 6/30/2011 313

FY 2011 REVENUE SUMMARY: FUND 200**NON-AREAWIDE**

CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
PROPERTY TAXES	2,498,988	2,715,270	2,581,710
STATE GRANTS & SHARED REVENUES	976,048	852,102	781,000
FEES & OTHER MISC. INCOME	201,392	169,700	192,200
INTEREST EARNINGS	6,871	12,456	1,000
RECOVERIES & TRANSFERS	201,740	104,247	102,741
MISCELLANEOUS	6,934	2,500	2,500
TOTAL REVENUES	3,891,973	3,856,275	3,661,151

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	2,195,211	2,437,100	2,277,900
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Property Taxes - Delinquent	64,391	50,000	60,000
311 200	Personal Property Tax	3,738	4,100	4,200
311 202	Personal Property Tax - Delinquent	-	-	-
311 400	Penalty and Interest	37,758	20,000	30,000
311 500	Vehicle Tax/State Collected	197,890	204,070	209,610
	TOTAL 311	2,498,988	2,715,270	2,581,710
	STATE GRANTS:			
334 400	Sutton Library	8,035	7,750	7,750
334 400	Talkeetna Library	8,035	7,750	7,750
334 400	Big Lake Library	8,035	7,750	7,750
334 400	Willow Library	8,034	7,750	7,750
	TOTAL 334	32,139	31,000	31,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	787,515	706,000	750,000
	TOTAL 336	787,515	706,000	750,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	156,394	115,102	-
	TOTAL 337	156,394	115,102	-
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	2,275	1,000	1,000
341 935	Library Fees & Fines	24,604	20,000	25,000
341 XXX	Animal Care Fees	98,934	97,200	105,200
341 955	Animal Microchips	22,922	20,000	27,000
341 956	Animal Care Crematory Fees	7,969	8,500	8,000
341 960	Animal Care Fines	32,703	15,000	8,000
341 995	Vehicle Removal Fees	3,073	3,000	3,000
	TOTAL 341	192,480	164,700	177,200

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
	ANIMAL CARE FEES:			
345 000	Animal Care - Retr Cks	(643)	-	-
345 100	A/C Wasilla	20	0	5,000
345 200	A/C Palmer	9,535	5,000	10,000
	TOTAL 345	8,912	5,000	15,000
	INTEREST EARNINGS:			
361 100	Interest Earnings	6,871	12,456	1,000
	TOTAL 361	6,871	12,456	1,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	101,733	-	-
	TOTAL 367	101,733	-	-
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	37,834	39,584	39,469
368 500	From School District	62,173	64,663	63,272
	TOTAL 368	100,007	104,247	102,741
	OTHER REVENUES			
369 100	Miscellaneous	596	500	500
369 900	Donations	6,338	2,000	2,000
	TOTAL 369	6,934	2,500	2,500
	TOTAL REVENUES	3,891,973	3,856,275	3,661,151

311 000 GENERAL PROPERTY TAXES

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$6,654,514,700 for non-areawide purposes. A mill rate of .394 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	6,117,578,000	2,410,300	0	132,400	2,277,900
Sr Cit/Vet	466,678,700	183,800	183,800	0	0
Farm	58,969,500	0	0	0	0
Personal	11,288,500	4,400	0	200	4,200
Total	6,654,514,700	2,598,500	183,800	132,600	2,282,100

311 100	Real Property Taxes-Current	2,277,900
311 101	Real Property Taxes - Sr. Citizens/Dis. Vets	-0-
311 102	Real Property Taxes-Delinquent	60,000
311 200	Personal Property Taxes-Current	4,200
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 2011 is estimated at \$30,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$209,610 in vehicle tax revenue for fiscal year 2011.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$7,750 for a total receipt of \$31,000.

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 \$750,000.

341 000 GENERAL GOVERNMENT

341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$1,000.

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 \$105,200.

341 955 ANIMAL CARE MICROCHIPS: Estimated revenue from the sale of animal care microchips is \$27,000.

341.956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$8,000 for fiscal year 2011.

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 \$3,000.

345 XXX ANIMAL CARE FEES

345 100 ANIMAL CARE WASILLA: Estimated revenue from City of Wasilla generated by Animal Care fees for services provided within the city limits is estimated at \$5,000.

345 200 ANIMAL CARE PALMER: Estimated revenue from City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at \$10,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$1,000 for fiscal year 2011.

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 2011 it is estimated that the city of Palmer will contribute 10.5% of the costs, the city of Wasilla 11.2% and the school district will contribute 34.8%.

This equates to \$102,741 with \$19,032 from the city of Palmer, \$20,437 from the city of Wasilla and \$63,272 from the school district.

369 100 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2011 are projected to equal \$2,500.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
000	Intergovernmental Transfers	688,500	668,600	658,600
000	Capital Projects	90,000	58,000	159,000
110	Administration	-	1,000	1,000
113	Common Contractual	-	5,000	3,000
114	Economic Development	463,754	557,540	214,026
121	Information Technology	119,130	128,904	196,862
129	Recreational Services	47,001	69,752	-
501	Library Board	523	1,700	1,300
503	Sutton Library	206,038	217,017	229,488
504	Talkeetna Library	210,977	250,155	245,187
505	Trapper Creek Library	120,685	133,359	142,325
507	Willow Library	263,475	263,432	274,052
508	Big Lake Library	278,770	312,427	322,113
415	Vehicle Removal Program	30,064	36,016	42,095
606	Animal Care	1,472,269	1,634,735	1,713,854
614	Animal Care Board	763	4,550	4,550
	FUND 200 TOTAL	3,991,949	4,342,187	4,207,452



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/21/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,195,211	2,437,100	2,277,900
311.102	Real Property-Delinquent	64,391	50,000	60,000
311.200	Personal Property	3,738	4,100	4,200
311.400	Penalty & Interest	37,758	20,000	30,000
311.500	Vehicle Tax State Collec	197,890	204,070	209,610
Total General Property Taxes		2,498,988	2,715,270	2,581,710
RE34-State Grants				
334.400	Library	32,139	31,000	31,000
Total State Grants		32,139	31,000	31,000
RE36-State Pilot				
336.100	Utility	787,515	706,000	750,000
Total State Pilot		787,515	706,000	750,000
RE37-Other State Revenue				
337.800	State PERS Relief	156,394	115,102	0
Total Other State Revenue		156,394	115,102	0
RE41-General Government				
341.900	Miscellaneous Fees	2,275	1,000	1,000
341.935	Library Fees & Fines	24,604	20,000	25,000
341.950	Animal Licensing Fees	16,294	20,000	20,000
341.951	Kennel Licensing Fees	2,466	3,000	2,000
341.952	Animal Impound Fees	20,132	20,000	20,000
341.953	Kennel & Boarding Fees	12,443	12,000	12,000
341.954	Animal Adoption Fees	16,982	13,000	20,000
341.955	Animal Microchips	22,922	20,000	27,000
341.956	A/C Crematory Fees	7,969	8,500	8,000
341.957	Euthanasia Fees	4,210	4,000	4,000
341.959	Animal Treatment Fees	26,247	25,000	27,000
341.960	Animal Care Fines	32,703	15,000	8,000
341.961	Animal Supply Sales	160	200	200
341.995	Vehicle Removal Fees	3,073	3,000	3,000
Total General Government		192,480	164,700	177,200
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(643)	0	0
345.100	A/C Wasilla	20	0	5,000
345.200	A/C Palmer	9,535	5,000	10,000
Total Animal Care Fees		8,912	5,000	15,000



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

6/21/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	6,871	12,456	1,000
Total Interest Earnings		6,871	12,456	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	101,733	0	0
Total Transfer From Other Funds		101,733	0	0
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	37,834	39,584	39,469
368.500	School District	62,173	64,663	63,272
Total Recovery Wage,Fringe,Exp		100,007	104,247	102,741
RE69-Other Revenue Sources				
369.100	Miscellaneous	596	500	500
369.900	Donations	6,338	2,000	2,000
Total Other Revenue Sources		6,934	2,500	2,500
Division Total: Non-Departmental		3,891,973	\$3,856,275	\$3,661,151
Department Total: Non-Departmental		3,891,973	\$3,856,275	\$3,661,151
Fund Total: NON AREAWIDE		3,891,973	\$3,856,275	\$3,661,151



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	13,500	13,600	13,600
443.260	Computer - Admin & Audit	35,000	20,000	20,000
443.280	Finance - Admin & Audit	45,000	20,000	20,000
443.290	Legal - Admin & Audit	50,000	25,000	25,000
443.300	Maintenance	25,000	25,000	10,000
Total Intra Govern/Recov Expens		168,500	103,600	88,600
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	520,000	565,000	570,000
Total Operating Fund Transfers		520,000	565,000	570,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	75,000	0	0
446.700	Tfr415/425/430/435/440/47	15,000	58,000	159,000
Total Capital Project Transfers		90,000	58,000	159,000
Division Total: Non-Departmental		778,500	726,600	817,600
Department Total: Non-Departmental		778,500	726,600	817,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		<u>0</u>	<u>1,000</u>	<u>1,000</u>
Division Total: Administration		<u>0</u>	<u>1,000</u>	<u>1,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	178,285	186,205	100,209
411.200	Temp Wages & Adjmts	92	5,824	0
411.300	Overtime Wages	1,883	3,500	1,750
Total Salaries & Wages		180,260	195,529	101,959
EX12-Benefits				
412.100	Insurance Contrib	40,608	44,160	31,271
412.200	Unemployment Contrib	1,082	1,174	612
412.300	Medicare	2,622	2,836	1,479
412.400	Retirement Contrib. - DB Plan	51,677	58,088	28,508
412.410	PERS Tier IV - DC Plan	5,857	0	0
412.411	PERS Tier IV - Health Plan	356	0	0
412.412	PERS Tier IV - HRA	1,512	0	0
412.413	PERS Tier IV - OD&D	207	0	0
412.600	Workers Compensation	1,880	2,132	1,167
412.700	Sbs Contribution	10,376	11,986	6,251
Total Benefits		116,177	120,376	69,288
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	324	1,078	79
413.200	Expense Reimb-Within Boro	257	1,582	0
Total Expenses Within Borough		581	2,660	79
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	754	1,000	0
414.200	Exp Reimb- Outside Boro	2,938	3,960	0
414.400	Travel Tickets	4,855	4,380	0
Total Expenses Outside Of Boro		8,547	9,340	0
EX21-Communications				
421.100	Telephone	493	600	600
Total Communications		493	600	600
EX22-Advertising				
422.000	Advertising	5,283	4,000	0
Total Advertising		5,283	4,000	0
EX23-Printing				
423.000	Printing	5,431	15,000	500
Total Printing		5,431	15,000	500
EX25-Rental/Lease				
425.200	Building Rental	0	440	0
425.300	Equipment Rental	0	2,240	0
Total Rental/Lease		0	2,680	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX26-Professional Charges				
426.300	Due & Fees	3,728	5,320	500
426.600	Computer Software	0	2,600	0
426.900	Other Professional Chgs	9,755	45,458	1,000
Total Professional Charges		13,483	53,378	1,500
EX27-Insurance & Bond				
427.500	Liability Insurance	619	1,000	1,000
Total Insurance & Bond		619	1,000	1,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	291	500	0
Total Maintenance Services		291	500	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,159	2,130	0
429.210	Training/Instructor Fees	1,993	670	0
429.300	Planning Studies	20,000	0	0
429.900	Other Contractual	105,095	131,677	35,000
Total Other Contractual		128,247	134,477	35,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,926	3,600	1,500
430.200	Copier/Fax Supplies	0	300	0
Total Office Supplies		1,926	3,900	1,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	145	0	0
Total Maintenance Supplies		145	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	184	150	200
433.200	Medical Supplies	0	100	0
433.300	Books/Subscriptions	395	1,588	300
433.900	Other Supplies	113	762	100
Total Misc Supplies		692	2,600	600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,000	1,500
434.100	Other Equip under \$5,000	719	1,500	500
434.300	Furniture Under \$5,000	860	5,000	0
Total Equipment Under \$5,000		1,579	11,500	2,000
Division Total: Economic Development		463,754	557,540	214,026



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Techno				
EX11-Salaries & Wages				
411.100	Permanent Wages	60,404	63,243	64,793
411.300	Overtime Wages	2,771	4,000	2,000
Total Salaries & Wages		63,175	67,243	66,793
EX12-Benefits				
412.100	Insurance Contrib	17,112	18,400	19,750
412.200	Unemployment Contrib	380	404	401
412.300	Medicare	917	976	969
412.400	Retirement Contrib. - DB Plan	23,566	20,590	18,675
412.600	Workers Compensation	684	733	765
412.700	Sbs Contribution	3,873	4,122	4,095
Total Benefits		46,532	45,225	44,655
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,160
414.400	Travel Tickets	0	0	900
Total Expenses Outside Of Boro		0	0	2,060
EX21-Communications				
421.100	Telephone	5,924	92	960
421.200	Postage	0	0	1,000
421.300	Communication Network	0	5,000	0
Total Communications		5,924	5,092	1,960
EX22-Advertising				
422.000	Advertising	0	0	125
Total Advertising		0	0	125
EX23-Printing				
423.000	Printing	0	0	1,000
Total Printing		0	0	1,000
EX26-Professional Charges				
426.300	Due & Fees	0	315	100
426.600	Computer Software	0	53	67,194
Total Professional Charges		0	368	67,294
EX27-Insurance & Bond				
427.500	Liability Insurance	219	300	300
Total Insurance & Bond		219	300	300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,594	6,775
429.900	Other Contractual	2,550	460	0
Total Other Contractual		2,550	2,054	6,775



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Information Techno				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	462	500
Total Office Supplies		0	462	500
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	100
433.900	Other Supplies	730	270	3,200
Total Misc Supplies		730	270	3,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	7,590	0
434.100	Other Equip under \$5,000	0	300	2,100
Total Equipment Under \$5,000		0	7,890	2,100
Division Total: Information Technology		119,130	128,904	196,862
Department Total: Information Technology		119,130	128,904	196,862



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	5,000	3,000
Total Insurance & Bond		<u>0</u>	<u>5,000</u>	<u>3,000</u>
Division Total: Common Contractual		<u>0</u>	<u>5,000</u>	<u>3,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	603,478	639,454	655,781
411.200	Temp Wages & Adjmts	58,657	63,680	158,237
411.300	Overtime Wages	31,557	35,400	22,500
Total Salaries & Wages		693,692	738,534	836,518
EX12-Benefits				
412.100	Insurance Contrib	197,966	216,200	230,088
412.200	Unemployment Contrib	4,163	4,432	5,020
412.300	Medicare	10,059	10,709	12,130
412.400	Retirement Contrib. - DB Plan	152,853	206,641	189,648
412.410	PERS Tier IV - DC Plan	35,729	0	0
412.411	PERS Tier IV - Health Plan	1,976	0	0
412.412	PERS Tier IV - HRA	5,452	0	0
412.413	PERS Tier IV - OD&D	1,144	0	0
412.600	Workers Compensation	26,849	33,480	40,410
412.700	Sbs Contribution	42,524	45,273	51,279
Total Benefits		478,715	516,735	528,575
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	150	150
413.300	Exp Allowance-Within Boro	0	150	150
413.400	Meal Allowance -W/I Boro	0	150	150
413.900	Other Exp - Within Boro	0	400	400
Total Expenses Within Borough		0	1,050	1,050
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	2,354	3,000	4,000
414.400	Travel Tickets	4,930	600	5,000
414.800	Moving Expenses	6,477	0	0
Total Expenses Outside Of Boro		13,761	3,900	9,300
EX21-Communications				
421.100	Telephone	14,545	15,400	16,656
421.200	Postage	65	946	2,000
421.300	Communication Network	6,844	3,065	3,085
Total Communications		21,454	19,411	21,741
EX22-Advertising				
422.000	Advertising	2,112	2,020	2,000
Total Advertising		2,112	2,020	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX23-Printing				
423.000	Printing	1,714	2,000	2,000
Total Printing		1,714	2,000	2,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	26,166	36,000	42,000
424.300	Natural Gas	47,573	50,000	60,000
424.400	Lp-Propane	18	300	300
424.500	Garbage Pickups	1,223	1,500	1,500
424.600	Heating Fuel-Oil	586	1,000	1,000
Total Utilities-Building Oprtns		75,566	88,800	104,800
EX25-Rental/Lease				
425.200	Building Rental	0	200	200
425.300	Equipment Rental	822	1,600	1,100
Total Rental/Lease		822	1,800	1,300
EX26-Professional Charges				
426.200	Legal	193	200	200
426.300	Due & Fees	4,650	4,000	4,000
426.600	Computer Software	11,168	9,600	10,000
426.900	Other Professional Chgs	7,164	3,700	6,000
Total Professional Charges		23,175	17,500	20,200
EX27-Insurance & Bond				
427.100	Property Insurance	2,414	5,600	13,570
427.200	Vehicle Insurance	1,595	2,000	2,000
427.500	Liability Insurance	1,790	2,300	2,800
Total Insurance & Bond		5,799	9,900	18,370
EX28-Maintenance Services				
428.100	Building Maint Services	1,738	2,300	5,200
428.200	Grounds Maint Services	270	683	900
428.300	Equipment Maint Services	5,558	4,500	4,000
428.400	Vehicle Maint Services	322	1,800	1,000
428.500	Commun Equip Maint Servic	928	1,200	1,200
428.920	Other Maintenance Service	45	250	250
Total Maintenance Services		8,861	10,733	12,550
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,273	995	4,000
429.210	Training/Instructor Fees	1,851	2,609	2,000
429.710	Testing	22	0	0
429.900	Other Contractual	8,809	5,704	11,000
Total Other Contractual		16,955	9,308	17,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,527	5,550	4,500
430.200	Copier/Fax Supplies	524	750	2,300
Total Office Supplies		5,051	6,300	6,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	972	200	500
431.200	Building Maint Supplies	7,120	12,294	8,000
431.300	Equipment Maint Supplies	808	1,106	10,000
431.400	Grounds Maint Supplies	624	882	1,500
431.900	Other Maint. Supplies	0	250	250
Total Maintenance Supplies		9,524	14,732	20,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	250	250
432.200	Gas	20,724	26,000	30,000
432.300	Diesel Fuel	0	0	500
Total Fuel/Oil-Vehicle Use		20,724	26,250	30,750
EX33-Misc Supplies				
433.100	Personnel Supplies	3,383	6,800	1,500
433.110	Clothing	5,474	2,528	1,500
433.120	Tools under \$500	172	776	500
433.200	Medical Supplies	839	600	500
433.300	Books/Subscriptions	32	500	500
433.500	Training Supplies	0	1,765	500
433.900	Other Supplies	66,944	116,618	68,250
Total Misc Supplies		76,844	129,588	73,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,953	0	2,400
434.100	Other Equip under \$5,000	4,752	20,400	5,000
434.300	Furniture Under \$5,000	10,795	8,884	0
Total Equipment Under \$5,000		17,500	29,284	7,400
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	6,891	0
Total Small Bldg Const/Imprv		0	6,891	0
Division Total: Animal Care & Regulation		1,472,269	1,634,735	1,713,854



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 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	763	800	800
Total Expenses Within Borough		763	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	0	500	500
Total Printing		0	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	0	1,550	1,550
Total Other Contractual		0	1,550	1,550
EX33-Misc Supplies				
433.900	Other Supplies	0	100	100
Total Misc Supplies		0	100	100
Division Total: Animal Care & Reg. Board		763	4,550	4,550
Department Total: Assembly		1,936,786	2,197,825	1,933,430



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	7,037
411.200	Temp Wages & Adjmts	8,426	10,000	4,000
411.300	Overtime Wages	69	300	0
Total Salaries & Wages		8,495	10,300	11,037
EX12-Benefits				
412.100	Insurance Contrib	0	0	1,975
412.200	Unemployment Contrib	51	62	67
412.300	Medicare	124	150	161
412.400	Retirement Contrib. - DB Plan	0	92	1,968
412.600	Workers Compensation	1,208	1,480	1,359
412.700	Sbs Contribution	521	632	678
Total Benefits		1,904	2,416	6,208
EX21-Communications				
421.100	Telephone	1,217	200	500
421.200	Postage	30	500	600
Total Communications		1,247	700	1,100
EX22-Advertising				
422.000	Advertising	0	0	300
Total Advertising		0	0	300
EX23-Printing				
423.000	Printing	0	615	500
Total Printing		0	615	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	250
424.500	Garbage Pickups	320	500	500
Total Utilities-Building Oprtns		320	500	750
EX27-Insurance & Bond				
427.500	Liability Insurance	50	100	100
Total Insurance & Bond		50	100	100
EX29-Other Contractual				
429.900	Other Contractual	15,499	19,620	20,000
Total Other Contractual		15,499	19,620	20,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	200
Total Office Supplies		0	0	200



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,609	1,500	1,500
Total Fuel/Oil-Vehicle Use		1,609	1,500	1,500
EX33-Misc Supplies				
433.900	Other Supplies	715	265	400
Total Misc Supplies		715	265	400
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	225	0	0
Total Equipment Under \$5,000		225	0	0
Division Total: Vehicle Removal Program		30,064	36,016	42,095



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
	Division Total: Recycling	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Public Works	<u>30,064</u>	<u>36,016</u>	<u>42,095</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/18/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Servi				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	0
Total Expenses Within Borough		0	300	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	520	1,500	0
414.400	Travel Tickets	345	750	0
Total Expenses Outside Of Boro		865	2,250	0
EX21-Communications				
421.100	Telephone	584	425	0
421.200	Postage	30	1,000	0
Total Communications		614	1,425	0
EX22-Advertising				
422.000	Advertising	0	125	0
Total Advertising		0	125	0
EX23-Printing				
423.000	Printing	33	1,000	0
Total Printing		33	1,000	0
EX26-Professional Charges				
426.300	Due & Fees	0	557	0
426.600	Computer Software	44,744	56,695	0
Total Professional Charges		44,744	57,252	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	165	1	0
429.900	Other Contractual	0	6,584	0
Total Other Contractual		165	6,585	0
EX33-Misc Supplies				
433.100	Personnel Supplies	552	715	0
433.900	Other Supplies	28	100	0
Total Misc Supplies		580	815	0
Division Total: Recreational Services		47,001	69,752	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 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	513	1,500	1,300
Total Expenses Within Borough		513	1,500	1,300
EX21-Communications				
421.100	Telephone	0	200	0
Total Communications		0	200	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	10	0	0
Total Misc Supplies		10	0	0
Division Total: Library Board		523	1,700	1,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/18/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	92,419	91,087	95,310
411.200	Temp Wages & Adjmts	3,851	6,450	6,450
411.300	Overtime Wages	93	0	0
Total Salaries & Wages		96,363	97,537	101,760
EX12-Benefits				
412.100	Insurance Contrib	32,682	27,600	29,625
412.200	Unemployment Contrib	579	586	611
412.300	Medicare	371	1,415	1,476
412.400	Retirement Contrib. - DB Plan	32,196	27,891	26,649
412.600	Workers Compensation	981	1,064	1,165
412.700	Sbs Contribution	5,907	5,979	6,238
Total Benefits		72,716	64,535	65,764
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	175
Total Expenses Within Borough		0	150	175
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	175	175
414.200	Exp Reimb- Outside Boro	0	500	950
414.400	Travel Tickets	0	500	500
Total Expenses Outside Of Boro		0	1,175	1,625
EX21-Communications				
421.100	Telephone	3,222	6,050	6,050
421.200	Postage	772	695	700
Total Communications		3,994	6,745	6,750
EX22-Advertising				
422.000	Advertising	84	29	300
Total Advertising		84	29	300
EX23-Printing				
423.000	Printing	45	471	200
Total Printing		45	471	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,439	4,600	4,600
424.500	Garbage Pickups	253	325	325
424.600	Heating Fuel-Oil	2,364	4,200	4,200
Total Utilities-Building Oprtns		7,056	9,125	9,125
EX25-Rental/Lease				
425.300	Equipment Rental	1,416	1,525	1,525
Total Rental/Lease		1,416	1,525	1,525



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/18/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX26-Professional Charges				
426.300	Due & Fees	170	350	320
426.600	Computer Software	1,064	1,470	500
426.900	Other Professional Chgs	0	380	0
Total Professional Charges		1,234	2,200	820
EX27-Insurance & Bond				
427.100	Property Insurance	788	925	1,000
427.500	Liability Insurance	321	425	425
Total Insurance & Bond		1,109	1,350	1,425
EX28-Maintenance Services				
428.100	Building Maint Services	288	1,600	1,600
428.200	Grounds Maint Services	1,446	1,400	1,400
428.300	Equipment Maint Services	56	250	250
Total Maintenance Services		1,790	3,250	3,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	814
429.210	Training/Instructor Fees	497	250	0
429.710	Testing	108	150	150
429.900	Other Contractual	2,563	2,370	9,500
Total Other Contractual		3,168	2,920	10,464
EX30-Office Supplies				
430.100	Office Supplies < \$500	163	1,100	900
430.200	Copier/Fax Supplies	0	0	200
Total Office Supplies		163	1,100	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	200	200
431.300	Equipment Maint Supplies	0	50	50
431.400	Grounds Maint Supplies	170	125	125
431.900	Other Maint. Supplies	323	750	750
Total Maintenance Supplies		493	1,125	1,125
EX33-Misc Supplies				
433.100	Personnel Supplies	62	0	0
433.110	Clothing	0	200	200
433.300	Books/Subscriptions	14,562	20,000	20,000
433.900	Other Supplies	1,438	1,550	1,800
Total Misc Supplies		16,062	21,750	22,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/18/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,500	1,200
434.100	Other Equip under \$5,000	345	525	180
434.300	Furniture Under \$5,000	0	0	700
Total Equipment Under \$5,000		345	2,025	2,080
EX53-Miscellaneous				
453.000	Miscellaneous	0	5	0
Total Miscellaneous		0	5	0
Division Total: Sutton Library		206,038	217,017	229,488



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	87,302	92,971	77,857
411.200	Temp Wages & Adjmts	9,301	13,900	14,178
411.300	Overtime Wages	22	0	0
Total Salaries & Wages		96,625	106,871	92,035
EX12-Benefits				
412.100	Insurance Contrib	27,580	29,992	32,193
412.200	Unemployment Contrib	580	642	553
412.300	Medicare	1,402	1,550	1,335
412.400	Retirement Contrib. - DB Plan	29,932	28,468	21,769
412.600	Workers Compensation	971	1,165	1,054
412.700	Sbs Contribution	5,924	6,552	5,642
Total Benefits		66,389	68,369	62,546
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,084	1,275	1,892
Total Expenses Within Borough		1,084	1,275	1,892
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	270	264
414.200	Exp Reimb- Outside Boro	0	710	2,440
414.400	Travel Tickets	0	80	1,200
Total Expenses Outside Of Boro		0	1,060	3,904
EX21-Communications				
421.100	Telephone	3,077	5,960	5,960
421.200	Postage	1,047	1,000	1,300
Total Communications		4,124	6,960	7,260
EX22-Advertising				
422.000	Advertising	84	75	100
Total Advertising		84	75	100
EX23-Printing				
423.000	Printing	123	325	150
Total Printing		123	325	150
EX24-Utilities-Building Optns				
424.100	Electricity	3,657	3,825	4,000
424.200	Water & Sewer	506	575	550
424.500	Garbage Pickups	711	750	775
424.600	Heating Fuel-Oil	2,513	3,650	4,000
Total Utilities-Building Optns		7,387	8,800	9,325



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX25-Rental/Lease				
425.300	Equipment Rental	1,392	1,500	1,500
Total Rental/Lease		1,392	1,500	1,500
EX26-Professional Charges				
426.300	Due & Fees	398	320	450
426.600	Computer Software	1,064	1,420	2,305
Total Professional Charges		1,462	1,740	2,755
EX27-Insurance & Bond				
427.100	Property Insurance	1,023	10,900	10,000
427.500	Liability Insurance	345	475	475
Total Insurance & Bond		1,368	11,375	10,475
EX28-Maintenance Services				
428.100	Building Maint Services	288	2,359	12,810
428.200	Grounds Maint Services	2,865	1,800	2,100
428.300	Equipment Maint Services	84	300	150
Total Maintenance Services		3,237	4,459	15,060
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	15	1,578
429.210	Training/Instructor Fees	390	390	0
429.900	Other Contractual	2,228	2,300	1,900
Total Other Contractual		2,618	2,705	3,478
EX30-Office Supplies				
430.100	Office Supplies < \$500	393	900	1,857
430.200	Copier/Fax Supplies	74	75	75
Total Office Supplies		467	975	1,932
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	477	1,030	675
431.300	Equipment Maint Supplies	0	50	50
431.400	Grounds Maint Supplies	388	200	500
431.900	Other Maint. Supplies	1,315	1,550	1,600
Total Maintenance Supplies		2,180	2,830	2,825
EX33-Misc Supplies				
433.100	Personnel Supplies	35	40	0
433.110	Clothing	0	225	0
433.300	Books/Subscriptions	19,743	24,290	24,165
433.900	Other Supplies	1,682	2,435	2,150
Total Misc Supplies		21,460	26,990	26,315



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

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 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	0	3,054	2,460
434.100	Other Equip under \$5,000	153	792	1,175
434.300	Furniture Under \$5,000	824	0	0
Total Equipment Under \$5,000		977	3,846	3,635
Division Total: Talkeetna Library		210,977	250,155	245,187



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	42,987	44,705	46,824
411.200	Temp Wages & Adjmts	4,492	6,570	6,702
Total Salaries & Wages		47,479	51,275	53,526
EX12-Benefits				
412.100	Insurance Contrib	12,690	13,800	14,813
412.200	Unemployment Contrib	285	308	322
412.300	Medicare	689	744	777
412.400	Retirement Contrib. - DB Plan	14,881	13,689	13,092
412.600	Workers Compensation	480	559	613
412.700	Sbs Contribution	2,911	3,144	3,282
Total Benefits		31,936	32,244	32,899
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,185	1,600	1,685
Total Expenses Within Borough		1,185	1,600	1,685
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	0	0	1,220
414.400	Travel Tickets	0	0	500
Total Expenses Outside Of Boro		0	200	1,720
EX21-Communications				
421.100	Telephone	3,927	4,835	6,135
421.200	Postage	415	460	460
Total Communications		4,342	5,295	6,595
EX22-Advertising				
422.000	Advertising	149	300	300
Total Advertising		149	300	300
EX23-Printing				
423.000	Printing	45	100	100
Total Printing		45	100	100
EX24-Utilities-Building Optrns				
424.100	Electricity	2,720	3,645	3,825
424.500	Garbage Pickups	35	50	100
424.600	Heating Fuel-Oil	3,333	5,240	4,100
Total Utilities-Building Optrns		6,088	8,935	8,025
EX25-Rental/Lease				
425.300	Equipment Rental	1,392	1,400	1,400
Total Rental/Lease		1,392	1,400	1,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Due & Fees	79	246	250
426.600	Computer Software	1,074	1,300	1,800
Total Professional Charges		1,153	1,546	2,050
EX27-Insurance & Bond				
427.100	Property Insurance	1,540	1,800	2,000
427.500	Liability Insurance	162	200	200
Total Insurance & Bond		1,702	2,000	2,200
EX28-Maintenance Services				
428.100	Building Maint Services	310	0	325
428.200	Grounds Maint Services	4,473	2,900	4,500
428.300	Equipment Maint Services	432	866	850
Total Maintenance Services		5,215	3,766	5,675
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	740	815
429.710	Testing	22	60	60
429.900	Other Contractual	775	1,150	1,150
Total Other Contractual		797	1,950	2,025
EX30-Office Supplies				
430.100	Office Supplies < \$500	309	600	1,450
430.200	Copier/Fax Supplies	0	150	150
Total Office Supplies		309	750	1,600
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	190	300	300
431.300	Equipment Maint Supplies	50	498	25
431.400	Grounds Maint Supplies	109	425	200
431.900	Other Maint. Supplies	267	500	500
Total Maintenance Supplies		616	1,723	1,025
EX33-Misc Supplies				
433.120	Tools under \$500	67	75	75
433.300	Books/Subscriptions	14,159	16,000	14,725
433.900	Other Supplies	2,088	3,100	2,100
Total Misc Supplies		16,314	19,175	16,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	4,600
434.100	Other Equip under \$5,000	333	500	0
434.300	Furniture Under \$5,000	399	600	0
Total Equipment Under \$5,000		732	1,100	4,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	1,231	0	0
Total Small Bldg Const/Imprv		<u>1,231</u>	<u>0</u>	<u>0</u>
Division Total: Trapper Ck Library		<u>120,685</u>	<u>133,359</u>	<u>142,325</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	100,179	107,259	109,431
411.200	Temp Wages & Adjmts	10,644	12,142	12,385
Total Salaries & Wages		110,823	119,401	121,816
EX12-Benefits				
412.100	Insurance Contrib	34,224	34,592	37,130
412.200	Unemployment Contrib	666	717	731
412.300	Medicare	1,607	1,732	1,767
412.400	Retirement Contrib. - DB Plan	37,370	19,753	18,402
412.600	Workers Compensation	1,199	1,302	1,395
412.700	Sbs Contribution	6,794	7,320	7,468
Total Benefits		81,860	65,416	66,893
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	692	700	600
Total Expenses Within Borough		692	700	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	70	0
414.200	Exp Reimb- Outside Boro	0	130	1,600
414.400	Travel Tickets	0	0	1,200
Total Expenses Outside Of Boro		0	200	2,800
EX21-Communications				
421.100	Telephone	3,496	7,000	6,500
421.200	Postage	1,609	1,800	1,600
Total Communications		5,105	8,800	8,100
EX22-Advertising				
422.000	Advertising	84	300	200
Total Advertising		84	300	200
EX23-Printing				
423.000	Printing	45	100	100
Total Printing		45	100	100
EX24-Utilities-Building Optrns				
424.100	Electricity	2,553	1,750	2,610
424.500	Garbage Pickups	696	650	700
424.600	Heating Fuel-Oil	10,975	16,250	16,000
Total Utilities-Building Optrns		14,224	18,650	19,310
EX25-Rental/Lease				
425.300	Equipment Rental	1,573	1,600	1,600
Total Rental/Lease		1,573	1,600	1,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX26-Professional Charges				
426.300	Due & Fees	300	205	400
426.600	Computer Software	1,524	1,285	2,120
Total Professional Charges		1,824	1,490	2,520
EX27-Insurance & Bond				
427.500	Liability Insurance	385	500	500
Total Insurance & Bond		385	500	500
EX28-Maintenance Services				
428.200	Grounds Maint Services	2,449	2,100	2,500
428.300	Equipment Maint Services	56	250	100
Total Maintenance Services		2,505	2,350	2,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	147	150	330
429.210	Training/Instructor Fees	0	400	500
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	130	150	150
429.900	Other Contractual	1,604	2,100	1,625
Total Other Contractual		13,881	14,800	14,605
EX30-Office Supplies				
430.100	Office Supplies < \$500	991	1,500	1,200
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		991	1,600	1,300
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	112	100	100
431.300	Equipment Maint Supplies	0	75	50
431.400	Grounds Maint Supplies	653	750	750
431.900	Other Maint. Supplies	895	850	900
Total Maintenance Supplies		1,660	1,775	1,800
EX33-Misc Supplies				
433.300	Books/Subscriptions	22,920	23,250	23,000
433.900	Other Supplies	2,662	2,400	850
Total Misc Supplies		25,582	25,650	23,850
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,706	0	4,258
434.100	Other Equip under \$5,000	535	100	0
434.300	Furniture Under \$5,000	0	0	1,200
Total Equipment Under \$5,000		2,241	100	5,458
Division Total: Willow Library		263,475	263,432	274,052



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	105,946	109,865	114,144
411.200	Temp Wages & Adjmts	22,971	32,000	32,640
411.300	Overtime Wages	94	0	0
Total Salaries & Wages		129,011	141,865	146,784
EX12-Benefits				
412.100	Insurance Contrib	34,224	34,592	37,130
412.200	Unemployment Contrib	774	852	881
412.300	Medicare	1,871	2,058	2,129
412.400	Retirement Contrib. - DB Plan	38,759	33,641	31,915
412.600	Workers Compensation	1,454	1,547	1,680
412.700	Sbs Contribution	7,909	8,697	8,998
Total Benefits		84,991	81,387	82,733
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	398	1,000	1,025
Total Expenses Within Borough		398	1,000	1,025
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	447	1,600	1,750
414.400	Travel Tickets	0	700	1,200
Total Expenses Outside Of Boro		447	2,400	3,050
EX21-Communications				
421.100	Telephone	5,484	7,250	7,250
421.200	Postage	962	1,275	1,300
Total Communications		6,446	8,525	8,550
EX22-Advertising				
422.000	Advertising	84	300	300
Total Advertising		84	300	300
EX23-Printing				
423.000	Printing	408	415	415
Total Printing		408	415	415
EX24-Utilities-Building Optrns				
424.100	Electricity	10,383	10,000	10,000
424.300	Natural Gas	9,305	11,500	11,500
424.500	Garbage Pickups	460	450	450
Total Utilities-Building Optrns		20,148	21,950	21,950
EX25-Rental/Lease				
425.300	Equipment Rental	1,709	2,280	2,000
Total Rental/Lease		1,709	2,280	2,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX26-Professional Charges				
426.300	Due & Fees	650	675	429
426.600	Computer Software	1,988	1,100	2,500
Total Professional Charges		2,638	1,775	2,929
EX27-Insurance & Bond				
427.100	Property Insurance	2,638	3,100	3,400
427.500	Liability Insurance	449	550	550
Total Insurance & Bond		3,087	3,650	3,950
EX28-Maintenance Services				
428.100	Building Maint Services	423	3,716	1,425
428.200	Grounds Maint Services	0	5,600	2,500
428.300	Equipment Maint Services	163	425	425
Total Maintenance Services		586	9,741	4,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	530	650
429.210	Training/Instructor Fees	390	650	464
429.710	Testing	130	150	150
429.900	Other Contractual	2,075	2,400	2,400
Total Other Contractual		2,595	3,730	3,664
EX30-Office Supplies				
430.100	Office Supplies < \$500	386	975	1,600
430.200	Copier/Fax Supplies	119	150	150
Total Office Supplies		505	1,125	1,750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,190	1,650	1,300
431.300	Equipment Maint Supplies	0	235	150
431.400	Grounds Maint Supplies	48	325	325
431.900	Other Maint. Supplies	1,313	1,675	1,200
Total Maintenance Supplies		2,551	3,885	2,975
EX33-Misc Supplies				
433.100	Personnel Supplies	222	100	420
433.110	Clothing	0	200	200
433.300	Books/Subscriptions	21,441	23,100	25,000
433.900	Other Supplies	1,120	1,625	2,025
Total Misc Supplies		22,783	25,025	27,645
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	8,043
434.100	Other Equip under \$5,000	383	3,374	0
Total Equipment Under \$5,000		383	3,374	8,043



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly <u>Approved</u>
	Division Total: Big Lake Library	<u>278,770</u>	<u>312,427</u>	<u>322,113</u>
	Department Total: Community Development	<u>1,127,469</u>	<u>1,247,842</u>	<u>1,214,465</u>
	Fund Total: NON AREAWIDE	<u>3,991,949</u>	<u>4,342,187</u>	<u>4,207,452</u>

RECONCILIATION OF FUND BALANCE: 202**ENHANCED 911**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,001,557	921,515	953,300
TOTAL EXPENDITURES	641,110	829,706	1,342,469

Audited fund balance 6/30/2009			1,586,890
Estimated revenues 2009-2010 fiscal year	921,515		
Estimated expenditures 2009-2010 fiscal year	(829,706)		
Reserve for equipment	(300,000)		
Estimated FY2010 adjustment to fund balance		(208,191)	
Estimated fund balance 6/30/2010			1,378,699
Estimated revenues 2010-2011 fiscal year	953,300		
Estimated expenditures 2010-2011 fiscal year	(892,469)		
Capital	(450,000)		
Estimated FY2011 adjustment to fund balance		(389,169)	
Estimated fund balance 6/30/2011			989,530



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/29/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	9,268	8,021	0
Total Other State Revenue		9,268	8,021	0
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	927,985	900,000	950,000
Total Public Safety		927,985	900,000	950,000
RE61-Interest Earnings				
361.100	Interest On Investments	22,025	13,494	3,300
Total Interest Earnings		22,025	13,494	3,300
RE67-Transfer From Other Funds				
367.400	Capital Projects	42,279	0	0
Total Transfer From Other Funds		42,279	0	0
Division Total: Non-Departmental		1,001,557	\$921,515	\$953,300
Department Total: Non-Departmental		1,001,557	\$921,515	\$953,300
Fund Total: ENHANCED 911		1,001,557	\$921,515	\$953,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/29/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	150,000	0	450,000
Total Capital Project Transfers		150,000	0	450,000
Division Total: Non-Departmental		150,000	0	450,000
Department Total: Non-Departmental		150,000	0	450,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/29/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX11-Salaries & Wages				
411.100	Permanent Wages	60,563	89,539	109,447
411.300	Overtime Wages	0	3,500	5,500
Total Salaries & Wages		60,563	93,039	114,947
EX12-Benefits				
412.100	Insurance Contrib	25,380	27,600	29,625
412.200	Unemployment Contrib	364	559	690
412.300	Medicare	879	1,350	1,667
412.400	Retirement Contrib. - DB Plan	22,592	28,489	32,140
412.600	Workers Compensation	652	2,267	3,004
412.700	Sbs Contribution	3,713	5,704	7,047
Total Benefits		53,580	65,969	74,173
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	360
413.200	Expense Reimb-Within Boro	0	0	100
Total Expenses Within Borough		0	0	460
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	47	1,310
414.200	Exp Reimb- Outside Boro	2,610	1,685	4,862
414.400	Travel Tickets	1,525	0	4,600
Total Expenses Outside Of Boro		4,135	1,732	10,772
EX21-Communications				
421.100	Telephone	26,871	111,726	82,625
421.200	Postage	223	12,600	15,000
Total Communications		27,094	124,326	97,625
EX22-Advertising				
422.000	Advertising	268	8,000	23,000
Total Advertising		268	8,000	23,000
EX23-Printing				
423.000	Printing	0	4,000	6,600
Total Printing		0	4,000	6,600
EX26-Professional Charges				
426.100	Auditing & Accounting	275	0	0
426.300	Due & Fees	0	825	825
426.600	Computer Software	7,810	15,000	6,610
426.900	Other Professional Chgs	10,000	0	0
Total Professional Charges		18,085	15,825	7,435



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/29/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Information Technol				
EX27-Insurance & Bond				
427.500	Liability Insurance	226	250	300
Total Insurance & Bond		226	250	300
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	18,300	21,000
428.500	Commun Equip Maint Servic	12,813	31,636	15,000
Total Maintenance Services		12,813	49,936	36,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,620	13,500	13,500
429.210	Training/Instructor Fees	0	7,500	7,500
429.900	Other Contractual	312,646	365,862	409,270
Total Other Contractual		314,266	386,862	430,270
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	300	0
430.200	Copier/Fax Supplies	0	300	0
Total Office Supplies		0	600	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	1,000
Total Maintenance Supplies		0	500	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	43	0	0
433.300	Books/Subscriptions	0	200	220
433.900	Other Supplies	37	100	0
Total Misc Supplies		80	300	220
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,600	3,600
Total Equipment Under \$5,000		0	1,600	3,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	24,000	0
Total Equipment Over \$5000		0	24,000	0
EX53-Miscellaneous				
453.000	Miscellaneous	0	37,767	86,067
Total Miscellaneous		0	37,767	86,067
EX65-Other				
465.000	Other	0	15,000	0
Total Other		0	15,000	0
Division Total: Information Technology		491,110	829,706	892,469
Department Total: Information Technology		491,110	829,706	892,469



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

6/29/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
Fund Total:	ENHANCED 911	641,110	829,706	1,342,469

RECONCILIATION OF FUND BALANCE: 203

LAND MANAGEMENT

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,789,028	1,481,187	588,300
TOTAL EXPENDITURES	1,525,552	1,887,449	1,171,732

Audit balance as of 6/30/2009 7,360,813

Land Management Permanent Fund (4,738,176)
 Interfund note receivable (733,779)
 Interest Earnings on Permanent Fund (649,027)

Unreserved, undesignated audited fund balance at 6/30/2009 1,239,831

Estimated revenues 2009-2010 fiscal year 1,481,187
 Transfer from Capital & Other 176,130

Estimated expenditures 2009-2010 fiscal year (1,887,449)

Estimated contribution to Permanent Fund (261,625)
 Estimated Interest Earnings on Permanent Fund (43,944)

Estimated Adjustment to Fund Balance (535,701)

Estimated fund balance 6/30/2010 704,130

Estimated revenues 2010-2011 fiscal year 588,300

Estimated expenditures 2010-2011 fiscal year (1,171,732)

Estimated contribution to Permanent Fund (80,250)
 Estimated interest earnings on Permanent Fund (13,500)

Estimated FY2011 adjustment to fund balance (677,182)

Reserve for leave and benefits (10,000)

Estimated fund balance 6/30/2011 16,948

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2009 were \$5,471,955. The estimated contributions at June 30, 2010 and 2011 respectively is \$261,625 and \$80,250. The estimated Land Management Permanent fund balance at June 30, 2010 is \$5,813,830.)

FY 2011 REVENUE SUMMARY: FUND 203**LAND MANAGEMENT**

CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	79,501	53,962	-
FEES	76,275	93,900	10,100
INTEREST EARNINGS	238,280	190,825	121,700
PROPERTY SALES AND USES	962,584	1,140,500	413,000
RECOVERIES & TRANSFERS	192,540	-	40,000
MISCELLANEOUS	239,848	2,000	3,500
TOTAL REVENUES	1,789,028	1,481,187	588,300

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	79,501	53,962	-
	Total 337	79,501	53,962	-
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	9,389	3,000	5,000
341 xxx	Miscellaneous	62,886	87,900	2,100
	Total 341	72,275	90,900	7,100
	PARK FEES:			
343 360	Deshka Park Fees	4,000	3,000	3,000
	Total 343	4,000	3,000	3,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	111,898	67,825	16,700
361 200	Interest on Loans	44,984	44,000	40,000
361 400	Interest on Borough Land Sales	66,391	70,000	50,000
361 450	Interest on Ag Sales	15,007	9,000	15,000
	Total 361	238,280	190,825	121,700
	PROPERTY SALES AND USES:			
366 100	Facility Rental	-	500	1,000
366 400	Land Sales	495,004	850,000	250,000
366 410	Gravel Sale Royalties	264,571	100,000	100,000
366 450	Ag Sales	155,247	50,000	13,000
366 500	Land Leases	39,358	40,000	40,000
366 600	Land Use Charges	8,404	100,000	9,000
	Total 366	962,584	1,140,500	413,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	192,540	-	-
	Total 3xxx	192,540	-	-
	RECOVERY OF WAGES & FRINGES			
368 150	Borough - Projects	-	-	40,000
	Total 368	-	-	40,000
	MISCELLANEOUS:			
369 xxx	Other Revenue Sources	239,848	2,000	3,500
	Total 3xxx	239,848	2,000	3,500
	TOTAL REVENUES	1,789,028	1,481,187	588,300

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 2011 is \$7,100.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2011 it is estimated that \$3,000 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 \$16,700 for the fiscal year 2011.

361 200 INTEREST ON LOANS: Estimated interest on a loan from the Permanent Fund for fiscal year 2011 is \$40,000.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$50,000 in fiscal year 2011.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$15,000.

366 000 PROPERTY SALES AND USES

366 100 FACILITY RENTALS: Revenue from space rental at borough owned facilities is projected at \$1,000 for fiscal year 2011.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$250,000 during fiscal year 2011.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$100,000 during fiscal year 2011.

366 450 AG SALES: The agriculture sales program is expected to generate \$13,000 in income for fiscal year 2011.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$40,000 for fiscal year 2011.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$9,000.

368 150 RECOVERY OF WAGES, FRINGES, MAINTENANCE AND OTHER EXPENSES

It is estimated that the Land Management fund will recover a total of \$40,000 from these sources.

369 000 OTHER REVENUE SOURCES

369 800 FINES: Various fines will be collected throughout the year totaling approximately \$3,500.

EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT

Division	Division Name	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
000	Non Departmental	218,000	100,000	45,000
141	Land Management	1,079,497	1,388,346	925,705
145	Community Development Admin	228,055	399,103	201,027
	FUND 203 TOTAL	1,525,552	1,887,449	1,171,732



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	79,501	53,962	0
Total Other State Revenue		79,501	53,962	0
RE41-General Government				
341.200	Recording Fees	1,280	1,000	1,300
341.450	Land Sales Brochures	500	1,500	500
341.800	Land Mgmt Fees	9,389	3,000	5,000
341.900	Miscellaneous Fees	180	200	200
341.905	Sale of Maps	50	200	100
341.945	Foreclosure Sale Fees	60,876	85,000	0
Total General Government		72,275	90,900	7,100
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	4,000	3,000	3,000
Total Parks & Recreation Fees		4,000	3,000	3,000
RE61-Interest Earnings				
361.100	Interest On Investments	111,898	67,825	16,700
361.200	Interest On Loans	44,984	44,000	40,000
361.400	Interest On Boro Lands	66,391	70,000	50,000
361.450	Interest On Ag Sales	15,007	9,000	15,000
Total Interest Earnings		238,280	190,825	121,700
RE66-Property Sales & Uses				
366.100	Facility Rental	0	500	1,000
366.400	Land Sales	495,004	850,000	250,000
366.410	Gravel Sale Royalties	264,571	100,000	100,000
366.450	Ag Sales - Principal	155,247	50,000	13,000
366.500	Land Leases	39,358	40,000	40,000
366.600	Land Use Charges	8,404	100,000	9,000
Total Property Sales & Uses		962,584	1,140,500	413,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	192,540	0	0
Total Transfer From Other Funds		192,540	0	0
RE68-Recovery Wage,Fringe,Exp				
368.150	Boro/415/425/430/435/440	0	0	40,000
Total Recovery Wage,Fringe,Exp		0	0	40,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE69-Other Revenue Sources				
369.100	Miscellaneous	12,798	0	1,500
369.210	Revenue Bond Proceeds	225,000	0	0
369.800	Fines	2,050	2,000	2,000
Total Other Revenue Sources		239,848	2,000	3,500
Division Total: Non-Departmental		1,789,028	\$1,481,187	\$588,300
Department Total: Non-Departmental		1,789,028	\$1,481,187	\$588,300
Fund Total: LAND MANAGEMENT		1,789,028	\$1,481,187	\$588,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	25,000	25,000	12,500
443.260	Computer - Admin & Audit	24,500	25,000	12,500
443.280	Finance - Admin & Audit	30,000	30,000	15,000
443.290	Legal - Admin & Audit	20,000	20,000	5,000
Total Intra Govern/Recov Expens		99,500	100,000	45,000
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	5,000	0	0
446.500	Transfer To- Fund 480	113,500	0	0
Total Capital Project Transfers		118,500	0	0
Division Total: Non-Departmental		218,000	100,000	45,000
Department Total: Non-Departmental		218,000	100,000	45,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	476,423	507,238	240,984
411.200	Temp Wages & Adjmts	15,162	35,120	0
411.300	Overtime Wages	12,543	9,000	1,250
Total Salaries & Wages		504,128	551,358	242,234
EX12-Benefits				
412.100	Insurance Contrib	135,360	147,200	77,025
412.200	Unemployment Contrib	3,025	3,369	1,455
412.300	Medicare	7,310	8,140	3,513
412.400	Retirement Contrib. - DB Plan	155,028	158,073	67,729
412.410	PERS Tier IV - DC Plan	6,716	0	0
412.411	PERS Tier IV - Health Plan	401	0	0
412.412	PERS Tier IV - HRA	1,622	0	0
412.413	PERS Tier IV - OD&D	233	0	0
412.600	Workers Compensation	12,027	16,904	7,865
412.700	Sbs Contribution	30,904	34,412	14,849
Total Benefits		352,626	368,098	172,436
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	513	250	250
Total Expenses Within Borough		513	250	250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	596	500	500
414.200	Exp Reimb- Outside Boro	8	500	500
414.300	Expense Allow- O/S Boro	0	600	0
Total Expenses Outside Of Boro		604	1,600	1,000
EX21-Communications				
421.100	Telephone	66	350	1,000
421.200	Postage	4,165	8,100	9,200
421.300	Communication Network	73	600	600
Total Communications		4,304	9,050	10,800
EX22-Advertising				
422.000	Advertising	4,586	6,500	6,500
422.010	Foreclosure Advertising	7,806	7,900	0
Total Advertising		12,392	14,400	6,500
EX23-Printing				
423.000	Printing	1,356	1,300	1,400
423.100	Resale/Printed Maps	0	0	8,335
Total Printing		1,356	1,300	9,735



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	131	250	250
Total Utilities-Building Oprtns		131	250	250
EX25-Rental/Lease				
425.300	Equipment Rental	0	600	600
Total Rental/Lease		0	600	600
EX26-Professional Charges				
426.200	Legal	110	10,000	10,000
426.300	Due & Fees	8,338	5,974	11,400
426.500	Recording Fees	1,866	3,000	3,000
426.600	Computer Software	7,612	8,735	4,500
426.800	Brokers/Appraiser Fees	666	32,000	32,000
426.810	Taxes and LID Fees	1,013	62,654	44,000
426.900	Other Professional Chgs	81,391	173,111	185,000
Total Professional Charges		100,996	295,474	289,900
EX27-Insurance & Bond				
427.100	Property Insurance	616	1,100	750
427.500	Liability Insurance	2,556	5,500	3,000
Total Insurance & Bond		3,172	6,600	3,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	744	2,210	700
428.500	Commun Equip Maint Servic	0	0	700
428.600	Road Maintenance Services	0	8,500	8,500
Total Maintenance Services		744	10,710	9,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	425	0	0
429.600	Vehicle and Junk Removal	411	3,700	10,000
429.710	Testing	0	350	350
429.900	Other Contractual	65,604	80,097	127,125
Total Other Contractual		66,440	84,147	137,475
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,865	5,000	6,000
430.200	Copier/Fax Supplies	0	700	0
Total Office Supplies		1,865	5,700	6,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	600	600
431.300	Equipment Maint Supplies	152	1,179	0
431.400	Grounds Maint Supplies	0	75	75
431.900	Other Maint. Supplies	0	500	1,000
Total Maintenance Supplies		152	2,354	1,675
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	2,535	4,200	4,200
Total Fuel/Oil-Vehicle Use		2,535	4,200	4,200
EX33-Misc Supplies				
433.100	Personnel Supplies	104	130	150
433.300	Books/Subscriptions	108	550	550
433.900	Other Supplies	9,682	8,950	9,200
Total Misc Supplies		9,894	9,630	9,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,009	5,825	2,300
434.100	Other Equip under \$5,000	4,380	5,100	5,100
434.300	Furniture Under \$5,000	3,922	1,700	1,700
Total Equipment Under \$5,000		9,311	12,625	9,100
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	8,334	0	0
Total Equipment Over \$5000		8,334	0	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	0	10,000	10,000
Total Land Acquisitions		0	10,000	10,000
Division Total: Land Management		1,079,497	1,388,346	925,705



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community C				
EX11-Salaries & Wages				
411.100	Permanent Wages	103,715	107,679	37,721
411.200	Temp Wages & Adjmts	553	6,240	0
411.300	Overtime Wages	207	2,080	1,061
Total Salaries & Wages		104,475	115,999	38,782
EX12-Benefits				
412.100	Insurance Contrib	22,398	23,920	10,863
412.200	Unemployment Contrib	627	696	233
412.300	Medicare	1,515	1,682	563
412.400	Retirement Contrib. - DB Plan	38,766	33,609	10,844
412.600	Workers Compensation	1,128	1,265	444
412.700	Sbs Contribution	6,405	7,111	2,393
Total Benefits		70,839	68,283	25,340
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,839	1,800	2,000
Total Expenses Within Borough		1,839	1,800	2,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	418	300	425
414.200	Exp Reimb- Outside Boro	7,231	9,616	8,330
414.400	Travel Tickets	2,948	5,700	4,800
Total Expenses Outside Of Boro		10,597	15,616	13,555
EX21-Communications				
421.100	Telephone	862	1,140	630
421.200	Postage	0	500	0
421.300	Communication Network	9	0	0
Total Communications		871	1,640	630
EX25-Rental/Lease				
425.300	Equipment Rental	3,228	3,400	3,400
Total Rental/Lease		3,228	3,400	3,400
EX26-Professional Charges				
426.200	Legal	0	17,000	10,000
426.300	Due & Fees	0	600	600
426.600	Computer Software	627	725	0
426.900	Other Professional Chgs	0	80,000	80,000
Total Professional Charges		627	98,325	90,600
EX27-Insurance & Bond				
427.100	Property Insurance	0	6,800	6,800
427.500	Liability Insurance	381	700	500
Total Insurance & Bond		381	7,500	7,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community D				
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,154	1,600	1,200
Total Maintenance Services		1,154	1,600	1,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	12,970	13,260	12,140
429.210	Training/Instructor Fees	1,391	0	0
429.900	Other Contractual	16,060	65,000	0
Total Other Contractual		30,421	78,260	12,140
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,020	4,600	4,600
430.200	Copier/Fax Supplies	0	380	380
Total Office Supplies		3,020	4,980	4,980
EX33-Misc Supplies				
433.100	Personnel Supplies	108	0	0
433.200	Medical Supplies	0	700	700
433.300	Books/Subscriptions	0	250	250
433.600	Concession Food/Supplies	0	0	150
433.900	Other Supplies	0	150	0
Total Misc Supplies		108	1,100	1,100
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	495	600	0
Total Equipment Under \$5,000		495	600	0
Division Total: Community Develop-Admin		228,055	399,103	201,027
Department Total: Community Development		1,307,552	1,787,449	1,126,732
Fund Total: LAND MANAGEMENT		1,525,552	1,887,449	1,171,732

**FIRE SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2011**

FUND	NAME	REVENUES				EXPENDITURES			
		PROPERTY TAXES	TRANSFER FROM AREAWIDE	OTHER	TOTAL REVENUE	OTHER EXPENDITURES	ADM/MNT ALLOCATION	CAPITAL PROJECTS	TOTAL EXPENDITURE BUDGET
248	Caswell FSA	212,760			212,760	119,360	12,748	45,000	177,108
249	West Lakes FSA	1,605,880	18,000	8,830	1,632,710	1,176,451	167,122	479,000	1,822,573
250	Wasilla-Lakes FSA	6,739,130		113,000	6,852,130	4,129,742	399,529	2,150,000	6,679,271
251	Butte FSA	670,350		970	671,320	376,212	67,215	577,000	1,020,427
253	Sutton FSA	162,570	8,000	380	170,950	148,364	29,307	125,500	303,171
254	Talkeetna FSA	261,290	12,100	660	274,050	245,633	46,434	55,000	347,067
258	Willow FSA	290,580		800	291,380	294,860	55,545		350,405
259	Gr Palmer Cons FSA	872,320		4,130	876,450	349,111	28,659		377,770
	TOTALS	10,814,880	38,100	128,770	10,981,750	6,839,733	806,559	3,431,500	11,077,792

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
248	Caswell Lakes FSA	213	207,640	212,760
249	West Lakes FSA	2,592,691	1,511,842	1,632,710
250	Wasilla-Lakes FSA	6,152,655	6,404,761	6,852,130
251	Butte FSA	602,912	631,881	671,320
253	Sutton FSA	155,701	159,611	170,950
254	Talkeetna FSA	254,321	260,659	274,050
258	Willow FSA	453,825	263,766	291,380
259	Greater Palmer Consolidated	1,296,569	826,906	876,450
	TOTAL FSA	11,508,887	10,267,066	10,981,750

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
248	Caswell FSA	331	199,302	177,108
249	West Lakes FSA	1,152,662	2,159,391	1,822,573
250	Wasilla-Lakes FSA	5,195,369	6,873,921	6,679,271
251	Butte FSA	419,329	495,283	1,020,427
253	Sutton FSA	147,684	209,410	303,171
254	Talkeetna FSA	319,244	383,713	347,067
258	Willow FSA	334,584	394,992	350,405
259	Greater Palmer Consolidated	721,999	427,148	377,770
	TOTAL FSA	8,291,202	11,143,160	11,077,792

RECONCILIATION OF FUND BALANCE: 248

CASWELL FIRE SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	213	207,640	212,760
TOTAL EXPENDITURES	331	199,302	177,108

Audit balance as of 06/30/2009			(117)
Estimated revenues 2009-2010 fiscal year	207,640		
Estimated expenditures 2009-2010 fiscal year	(199,302)		
Estimated adjustment to fund balance		8,338	
Estimated fund balance 06/30/2010			8,221
Estimated revenues 2010-2011 fiscal year	212,760		
Estimated expenditures 2010-2011 fiscal year	(132,108)		
Capital Projects	(45,000)		
Loan – Principal Payment	(8,334)		
Estimated FY2011 adjustment to fund balance		27,318	
Estimated fund balance 6/30/2011			35,539

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$79,102,700. A mill rate of 3.00 was approved at creation of the service area 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	74,249,100	222,700	0	12,400	210,300
Sr Cit/Vet	4,853,600	14,500	14,500	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	79,102,700	237,200	14,500	12,400	210,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$210,300
311 102	Real Property Taxes - Delinquent	500
311 200	Personal Property Taxes	-0-
311 400	Penalty & Interest on Delinquent Taxes	1,000
311 500	Vehicle Tax/State Collected	960
TOTAL ESTIMATED REVENUES		<u>\$212,760</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	0	204,800	210,300
311.102	Real Property-Delinquent	0	0	500
311.400	Penalty & Interest	0	500	1,000
311.500	Vehicle Tax State Collec	0	2,340	960
Total General Property Taxes		0	207,640	212,760
RE61-Interest Earnings				
361.100	Interest On Investments	213	0	0
Total Interest Earnings		213	0	0
Division Total: Non-Departmental		213	\$207,640	\$212,760
Department Total: Non-Departmental		213	\$207,640	\$212,760
Fund Total: CASWELL FSA #135		213	\$207,640	\$212,760



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	867	1,000
411.400	Nonemployee Compensation	0	11,597	20,950
Total Salaries & Wages		0	12,464	21,950
EX12-Benefits				
412.150	On-Call Health Insurance	0	3,248	3,573
412.200	Unemployment Contrib	0	5	6
412.300	Medicare	0	181	319
412.600	Workers Compensation	0	909	1,680
412.700	Sbs Contribution	0	764	6,716
Total Benefits		0	5,107	12,294
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	1,000
Total Expenses Within Borough		0	0	1,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	2,168	1,500
414.400	Travel Tickets	0	2,100	1,500
Total Expenses Outside Of Boro		0	4,268	3,000
EX21-Communications				
421.100	Telephone	0	0	1,500
421.300	Communication Network	0	0	4,000
Total Communications		0	0	5,500
EX22-Advertising				
422.000	Advertising	243	0	500
Total Advertising		243	0	500
EX23-Printing				
423.000	Printing	0	0	500
Total Printing		0	0	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	9,000	5,000
424.200	Water & Sewer	0	45	0
424.300	Natural Gas	0	300	0
424.400	Lp-Propane	0	8,500	0
424.500	Garbage Pickups	0	555	2,000
Total Utilities-Building Oprtns		0	18,400	7,000
EX25-Rental/Lease				
425.200	Building Rental	0	200	16,216
425.300	Equipment Rental	0	400	0
Total Rental/Lease		0	600	16,216



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Due & Fees	0	1,075	500
426.600	Computer Software	0	725	500
426.900	Other Professional Chgs	0	4,840	50
Total Professional Charges		0	6,640	1,050
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	2,500
427.200	Vehicle Insurance	0	5,665	5,000
427.500	Liability Insurance	0	500	500
Total Insurance & Bond		0	6,165	8,000
EX28-Maintenance Services				
428.100	Building Maint Services	0	2,800	0
428.200	Grounds Maint Services	0	5,500	2,000
428.300	Equipment Maint Services	0	3,150	0
428.400	Vehicle Maint Services	0	5,100	4,400
428.500	Commun Equip Maint Servic	0	1,600	200
428.920	Other Maintenance Service	0	900	0
Total Maintenance Services		0	19,050	6,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,575	1,000
429.210	Training/Instructor Fees	0	2,500	1,000
429.710	Testing	0	700	1,200
429.900	Other Contractual	0	450	100
Total Other Contractual		0	6,225	3,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	500
430.200	Copier/Fax Supplies	0	680	0
Total Office Supplies		0	1,680	500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	20,000	1,400
431.200	Building Maint Supplies	0	950	750
431.300	Equipment Maint Supplies	0	6,200	3,400
431.400	Grounds Maint Supplies	0	425	1,100
Total Maintenance Supplies		0	27,575	6,650
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	1,082	0
432.200	Gas	88	10,000	5,000
Total Fuel/Oil-Vehicle Use		88	11,082	5,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	685	500
433.110	Clothing	0	12,550	5,000
433.120	Tools under \$500	0	1,200	800
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	0	700	0
433.500	Training Supplies	0	1,500	0
433.900	Other Supplies	0	7,660	8,000
Total Misc Supplies		0	24,495	14,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	6,000	1,500
434.100	Other Equip under \$5,000	0	10,600	4,000
434.300	Furniture Under \$5,000	0	2,100	0
Total Equipment Under \$5,000		0	18,700	5,500
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	0	350	300
Total Debt Service		0	350	300
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	0	9,617	10,873
443.110	Telecomm-Admin & Audit	0	2,914	375
443.300	Maintenance	0	1,500	1,500
Total Intra Govern/Recov Expens		0	14,031	12,748
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	21,770	45,000
Total Capital Project Transfers		0	21,770	45,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	700	0
Total Equipment Over \$5000		0	700	0
Division Total: Non-Departmental		331	199,302	177,108
Department Total: Non-Departmental		331	199,302	177,108
Fund Total: CASWELL FSA #135		331	199,302	177,108

RECONCILIATION OF FUND BALANCE: 249

WEST LAKES FIRE SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	2,592,691	1,511,842	1,632,710
TOTAL EXPENDITURES	1,152,662	2,159,391	1,822,573

Audit balance as of 06/30/2009 1,440,054

Estimated revenues 2009-2010 fiscal year 1,511,842
 Transfers from capital and other 157,536

Estimated expenditures 2010-2011 fiscal year (2,159,391)

Estimated adjustment to fund balance (490,013)

Estimated fund balance 06/30/2010 950,041

Estimated revenues 2010-2011 fiscal year 1,632,710

Estimated expenditures 2010-2011 fiscal year (1,343,573)
 Capital Projects (479,000)

Estimated FY2011 adjustment to fund balance (189,863)

Estimated fund balance 6/30/2011 760,178

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$1,118,245,200. A mill rate of 1.56 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	1,035,837,200	1,615,900	0	90,400	1,525,500
Sr Cit/Vet	76,405,400	119,100	119,100	0	0
Farm	3,383,200	0	0	0	0
Personal	2,619,400	4,000	0	200	3,800
Total	1,118,245,200	1,739,000	119,100	90,600	1,529,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,525,500
311 102	Real Property Taxes - Delinquent	25,000
311 200	Personal Property Taxes	3,800
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Tax/State Collected	36,580

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	-0-
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342 000 RENTAL INCOME

342 400	Building Rental	24,000
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361 000 INTEREST

361 100	Interest on Investments	<u>2,830</u>
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TOTAL ESTIMATED REVENUES \$1,632,710



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,559,758	1,412,900	1,525,500
311.102	Real Property-Delinquent	56,428	9,100	25,000
311.200	Personal Property	2,043	2,000	3,800
311.400	Penalty & Interest	29,108	13,100	15,000
311.500	Vehicle Tax State Collec	38,470	39,440	36,580
Total General Property Taxes		1,685,807	1,476,540	1,605,880
RE37-Other State Revenue				
337.800	State PERS Relief	10,321	7,864	0
Total Other State Revenue		10,321	7,864	0
RE42-Public Safety				
342.400	Building Rental	7,600	19,800	24,000
Total Public Safety		7,600	19,800	24,000
RE61-Interest Earnings				
361.100	Interest On Investments	18,877	7,638	2,830
Total Interest Earnings		18,877	7,638	2,830
RE67-Transfer From Other Funds				
367.400	Capital Projects	185,343	0	0
367.700	Service Areas	684,404	0	0
Total Transfer From Other Funds		869,747	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	339	0	0
Total Other Revenue Sources		339	0	0
Division Total: Non-Departmental		2,592,691	\$1,511,842	\$1,632,710
Department Total: Non-Departmental		2,592,691	\$1,511,842	\$1,632,710
Fund Total: WEST LAKES FSA #136		2,592,691	\$1,511,842	\$1,632,710



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	83,257	89,237	105,028
411.200	Temp Wages & Adjmts	47,112	50,000	87,000
411.300	Overtime Wages	12,806	10,000	10,000
411.400	Nonemployee Compensation	211,359	240,000	265,585
Total Salaries & Wages		354,534	389,237	467,613
EX12-Benefits				
412.100	Insurance Contrib	21,461	32,307	35,945
412.150	On-Call Health Insurance	3,688	7,445	8,190
412.200	Unemployment Contrib	860	801	1,212
412.300	Medicare	4,997	4,587	6,781
412.400	Retirement Contrib. - DB Plan	25,158	29,257	32,161
412.410	PERS Tier IV - DC Plan	1,696	0	0
412.411	PERS Tier IV - Health Plan	98	0	0
412.412	PERS Tier IV - HRA	353	0	0
412.413	PERS Tier IV - OD&D	55	0	0
412.600	Workers Compensation	24,451	23,054	35,793
412.700	Sbs Contribution	21,735	19,387	30,246
Total Benefits		104,552	116,838	150,328
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	55	0	0
413.200	Expense Reimb-Within Boro	0	0	500
Total Expenses Within Borough		55	0	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	3,020	3,000	7,150
414.400	Travel Tickets	1,260	3,000	7,600
Total Expenses Outside Of Boro		4,280	6,000	14,750
EX21-Communications				
421.100	Telephone	10,785	15,000	15,000
421.200	Postage	1,380	500	2,000
Total Communications		12,165	15,500	17,000
EX22-Advertising				
422.000	Advertising	0	1,500	0
Total Advertising		0	1,500	0
EX23-Printing				
423.000	Printing	1,440	1,000	1,000
Total Printing		1,440	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	30,750	57,000	80,000
424.200	Water & Sewer	65	1,000	1,000
424.300	Natural Gas	11,127	25,000	35,000
424.400	Lp-Propane	18	500	200
424.500	Garbage Pickups	1,206	2,000	3,000
424.600	Heating Fuel-Oil	2,376	7,000	8,000
Total Utilities-Building Optrns		45,542	92,500	127,200
EX25-Rental/Lease				
425.300	Equipment Rental	680	2,000	1,000
Total Rental/Lease		680	2,000	1,000
EX26-Professional Charges				
426.300	Due & Fees	2,605	5,000	5,040
426.600	Computer Software	4,382	5,400	5,000
426.900	Other Professional Chgs	6,407	3,500	5,000
Total Professional Charges		13,394	13,900	15,040
EX27-Insurance & Bond				
427.100	Property Insurance	4,756	5,500	6,200
427.200	Vehicle Insurance	19,977	23,000	23,000
427.500	Liability Insurance	531	610	1,000
Total Insurance & Bond		25,264	29,110	30,200
EX28-Maintenance Services				
428.100	Building Maint Services	553	11,000	6,200
428.200	Grounds Maint Services	603	3,000	2,200
428.300	Equipment Maint Services	11,847	12,700	15,000
428.400	Vehicle Maint Services	14,667	35,000	20,000
428.500	Commun Equip Maint Servic	2,303	3,600	5,000
428.900	Other Bldg. Maint Service	0	0	220
428.920	Other Maintenance Service	224	2,000	1,000
Total Maintenance Services		30,197	67,300	49,620
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,052	6,700	7,200
429.210	Training/Instructor Fees	795	1,400	2,000
429.500	Labor Services	0	5,000	0
429.710	Testing	985	2,500	4,000
429.900	Other Contractual	2,096	8,296	10,000
Total Other Contractual		4,928	23,896	23,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,719	6,500	5,000
430.200	Copier/Fax Supplies	455	1,000	2,000
Total Office Supplies		4,174	7,500	7,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	29,195	44,000	35,000
431.200	Building Maint Supplies	3,723	7,000	5,000
431.300	Equipment Maint Supplies	9,273	11,400	12,500
431.400	Grounds Maint Supplies	217	2,000	500
431.900	Other Maint. Supplies	138	1,000	500
Total Maintenance Supplies		42,546	65,400	53,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,300	2,000	5,000
432.200	Gas	34,482	52,000	100,000
Total Fuel/Oil-Vehicle Use		35,782	54,000	105,000
EX33-Misc Supplies				
433.100	Personnel Supplies	9,326	14,500	15,000
433.110	Clothing	40,591	18,290	40,000
433.120	Tools under \$500	1,420	2,000	2,000
433.200	Medical Supplies	0	1,000	1,000
433.300	Books/Subscriptions	1,139	2,000	2,000
433.500	Training Supplies	928	5,000	2,500
433.900	Other Supplies	23,950	54,790	25,000
Total Misc Supplies		77,354	97,580	87,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,200	10,300	5,000
434.100	Other Equip under \$5,000	52,743	25,680	20,000
434.300	Furniture Under \$5,000	1,031	2,000	1,000
Total Equipment Under \$5,000		59,974	37,980	26,000
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	3,548	0	0
Total Debt Service		3,548	0	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	77,179	66,568	113,283
443.110	Telecomm-Admin & Audit	33,154	53,962	46,339
443.300	Maintenance	13,920	7,500	7,500
Total Intra Govern/Recov Expens		124,253	128,030	167,122



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	208,000	975,300	479,000
Total Capital Project Transfers		208,000	975,300	479,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	15,600	0
451.200	Vehicles	0	8,000	0
451.300	Furniture over \$5,000	0	11,220	0
Total Equipment Over \$5000		0	34,820	0
Division Total: Non-Departmental		1,152,662	2,159,391	1,822,573
Department Total: Non-Departmental		1,152,662	2,159,391	1,822,573
Fund Total: WEST LAKES FSA #136		1,152,662	2,159,391	1,822,573

RECONCILIATION OF FUND BALANCE: 250

WASILLA-LAKES FIRE SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	6,152,655	6,404,761	6,852,130
TOTAL EXPENDITURES	5,195,369	6,873,921	6,679,271

Audit balance as of 06/30/2009 3,138,665

Estimated revenues 2009-2010 fiscal year 6,404,761
 Transfers from capital and other 6,594

Estimated expenditures 2009-2010 fiscal year (6,873,921)

Estimated adjustment to fund balance (462,566)

Estimated fund balance 6/30/2010 2,676,099

Estimated revenues 2010-2011 fiscal year 6,852,130

Estimated expenditures 2010-2011 fiscal year (4,226,271)
 Capital Projects (2,150,000)
 Debt Service (303,000)

Estimated FY2011 adjustment to fund balance 172,859

Estimated fund balance 6/30/2011 2,848,958

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$ 4,048,610,000. A mill rate of 1.83 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	3,716,709,700	6,801,500	0	380,800	6,420,700
Sr Cit/Vet	253,270,500	463,400	463,400	0	0
Farm	22,847,200	0	0	0	0
Personal	55,782,600	102,000	0	5,700	96,300
Total	4,048,610,000	7,366,900	463,400	386,500	6,517,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$6,420,700
311 102	Real Property Taxes - Delinquent	70,000
311 200	Personal Property Taxes	96,300
311 400	Penalty & Interest on Delinquent Taxes	40,000
311 500	Vehicle Tax/State Collected	112,130

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	-0-
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341 000 FEES

341 971	Fire Plan Review	100,000
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342 000 BUILDING RENTAL- FIRE FEES

342 400	Building Rental	3,000
342 900	Fire-False Alarms	100
342 910	Fire-Illegal Burns	1,000
342 920	Fire-Vehicles	1,000
342 930	Fire-Hazmat Response	1,000

361 000 INTEREST

361 100 Interest on Investments

6,900

TOTAL ESTIMATED REVENUES

\$6,852,130



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	5,455,560	5,968,400	6,420,700
311.102	Real Property-Delinquent	132,388	24,000	70,000
311.200	Personal Property	70,151	84,000	96,300
311.202	Personal Property-Delinq	(27)	0	0
311.400	Penalty & Interest	62,146	29,000	40,000
311.500	Vehicle Tax State Collec	119,000	121,990	112,130
Total General Property Taxes		5,839,218	6,227,390	6,739,130
RE37-Other State Revenue				
337.800	State PERS Relief	93,962	56,819	0
Total Other State Revenue		93,962	56,819	0
RE41-General Government				
341.900	Miscellaneous Fees	6,187	0	0
341.971	Fire Plan Review Fees	146,913	100,000	100,000
Total General Government		153,100	100,000	100,000
RE42-Public Safety				
342.400	Building Rental	2,532	0	3,000
342.900	Fire - False Alarms	0	0	100
342.910	Fire - Illegal Burns	0	0	1,000
342.920	Fire - Vehicles	0	0	1,000
342.930	Fire - Hazmat Response	0	0	1,000
Total Public Safety		2,532	0	6,100
RE61-Interest Earnings				
361.100	Interest On Investments	46,033	20,552	6,900
Total Interest Earnings		46,033	20,552	6,900
RE67-Transfer From Other Funds				
367.400	Capital Projects	18,415	0	0
Total Transfer From Other Funds		18,415	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	(605)	0	0
Total Other Revenue Sources		(605)	0	0
Division Total: Non-Departmental		6,152,655	\$6,404,761	\$6,852,130
Department Total: Non-Departmental		6,152,655	\$6,404,761	\$6,852,130
Fund Total: WASILLA-LAKES FSA #130		6,152,655	\$6,404,761	\$6,852,130



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX11-Salaries & Wages				
411.100	Permanent Wages	438,928	436,094	454,954
411.200	Temp Wages & Adjmts	23,399	47,780	58,380
411.300	Overtime Wages	118,560	60,000	60,000
411.400	Nonemployee Compensation	380,417	475,500	503,140
Total Salaries & Wages		961,304	1,019,374	1,076,474
EX12-Benefits				
412.100	Insurance Contrib	130,051	139,288	149,508
412.150	On-Call Health Insurance	1,571	61,276	67,404
412.200	Unemployment Contrib	3,491	3,264	3,440
412.300	Medicare	13,954	14,781	15,609
412.400	Retirement Contrib. - DB Plan	178,573	151,904	143,982
412.410	PERS Tier IV - DC Plan	8,921	0	0
412.411	PERS Tier IV - Health Plan	554	0	0
412.412	PERS Tier IV - HRA	1,881	0	0
412.413	PERS Tier IV - OD&D	344	0	0
412.600	Workers Compensation	68,450	70,585	78,366
412.700	Sbs Contribution	58,991	62,488	65,988
Total Benefits		466,781	503,586	524,297
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	9,567	12,514	23,330
414.400	Travel Tickets	8,740	3,000	11,200
Total Expenses Outside Of Boro		18,307	15,514	34,530
EX21-Communications				
421.100	Telephone	36,881	53,300	63,112
421.200	Postage	773	1,850	800
421.300	Communication Network	1,078	10,464	10,464
Total Communications		38,732	65,614	74,376
EX22-Advertising				
422.000	Advertising	3,411	8,000	10,600
Total Advertising		3,411	8,000	10,600
EX23-Printing				
423.000	Printing	1,050	5,200	6,700
Total Printing		1,050	5,200	6,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX24-Utilities-Building Optrns				
424.100	Electricity	37,077	42,000	60,000
424.200	Water & Sewer	140	400	400
424.300	Natural Gas	13,930	20,800	24,960
424.400	Lp-Propane	0	2,050	2,050
424.500	Garbage Pickups	2,284	3,000	5,000
424.600	Heating Fuel-Oil	0	3,000	0
Total Utilities-Building Optrns		53,431	71,250	92,410
EX25-Rental/Lease				
425.200	Building Rental	14,340	138,473	132,650
425.300	Equipment Rental	2,553	5,397	5,891
Total Rental/Lease		16,893	143,870	138,541
EX26-Professional Charges				
426.300	Due & Fees	6,467	7,200	7,800
426.600	Computer Software	13,154	15,450	15,800
426.900	Other Professional Chgs	17,360	66,050	61,300
Total Professional Charges		36,981	88,700	84,900
EX27-Insurance & Bond				
427.100	Property Insurance	17,926	20,620	23,200
427.200	Vehicle Insurance	46,198	49,620	55,000
427.500	Liability Insurance	2,115	2,440	2,800
Total Insurance & Bond		66,239	72,680	81,000
EX28-Maintenance Services				
428.100	Building Maint Services	4,346	23,893	26,685
428.200	Grounds Maint Services	1,313	7,416	7,710
428.300	Equipment Maint Services	13,690	26,400	26,900
428.400	Vehicle Maint Services	51,322	75,000	77,500
428.500	Commun Equip Maint Servic	5,675	14,200	11,320
428.910	Building Improve Services	0	5,000	5,000
428.920	Other Maintenance Service	322	2,500	4,000
Total Maintenance Services		76,668	154,409	159,115
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,605	14,750	29,700
429.210	Training/Instructor Fees	30	3,350	3,200
429.710	Testing	1,718	8,700	9,450
429.900	Other Contractual	3,902	7,496	4,850
Total Other Contractual		15,255	34,296	47,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,642	9,250	9,250
430.200	Copier/Fax Supplies	141	3,000	3,000
Total Office Supplies		2,783	12,250	12,250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	66,027	84,500	76,000
431.200	Building Maint Supplies	14,910	24,700	24,700
431.300	Equipment Maint Supplies	14,868	44,300	52,300
431.400	Grounds Maint Supplies	1,157	3,200	4,750
431.900	Other Maint. Supplies	17	1,850	2,150
Total Maintenance Supplies		96,979	158,550	159,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,901	4,027	4,500
432.200	Gas	82,086	74,500	83,000
Total Fuel/Oil-Vehicle Use		83,987	78,527	87,500
EX33-Misc Supplies				
433.100	Personnel Supplies	14,450	56,400	61,750
433.110	Clothing	36,263	121,660	133,910
433.120	Tools under \$500	13,943	20,800	20,800
433.200	Medical Supplies	2,365	4,000	4,800
433.300	Books/Subscriptions	4,402	17,612	13,602
433.500	Training Supplies	22,167	28,000	28,000
433.900	Other Supplies	105,052	135,737	138,700
Total Misc Supplies		198,642	384,209	401,562
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,051	57,000	30,000
434.100	Other Equip under \$5,000	93,205	161,250	139,500
434.300	Furniture Under \$5,000	431	22,000	20,500
Total Equipment Under \$5,000		100,687	240,250	190,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	142,435	131,169	178,056
443.110	Telecomm-Admin & Audit	136,078	130,302	193,473
443.300	Maintenance	18,029	20,000	20,000
Total Intra Govern/Recov Expens		296,542	281,471	391,529
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,812,500	2,648,000	2,150,000
446.500	Transfer To- Fund 480	50,000	0	0
Total Capital Project Transfers		1,862,500	2,648,000	2,150,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	30,600	10,050	37,500
451.200	Vehicles	42,073	0	0
Total Equipment Over \$5000		72,673	10,050	37,500
EX55-Land Acquisitions				
455.000	Land Acquisitions	13,812	0	0
Total Land Acquisitions		13,812	0	0
Division Total: Non-Departmental		4,483,657	5,995,800	5,760,384
Department Total: Non-Departmental		4,483,657	5,995,800	5,760,384



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Di				
EX11-Salaries & Wages				
411.100	Permanent Wages	137,645	148,044	159,628
411.200	Temp Wages & Adjmts	16,931	52,860	52,860
411.300	Overtime Wages	21,087	15,000	20,000
Total Salaries & Wages		175,663	215,904	232,488
EX12-Benefits				
412.100	Insurance Contrib	45,052	49,680	53,325
412.200	Unemployment Contrib	1,054	1,296	1,395
412.300	Medicare	2,548	3,131	3,372
412.400	Retirement Contrib. - DB Plan	50,474	49,924	50,224
412.410	PERS Tier IV - DC Plan	3,756	0	0
412.411	PERS Tier IV - Health Plan	231	0	0
412.412	PERS Tier IV - HRA	1,027	0	0
412.413	PERS Tier IV - OD&D	135	0	0
412.600	Workers Compensation	11,342	13,996	15,853
412.700	Sbs Contribution	10,769	13,235	14,252
Total Benefits		126,388	131,262	138,421
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	5,711	6,810
414.400	Travel Tickets	0	3,000	3,600
Total Expenses Outside Of Boro		0	8,711	10,410
EX21-Communications				
421.100	Telephone	0	4,000	4,000
421.200	Postage	0	700	700
421.300	Communication Network	0	100	100
Total Communications		0	4,800	4,800
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	80	1,500	1,500
Total Printing		80	1,500	1,500
EX24-Utilities-Building Optrns				
424.100	Electricity	0	360	0
424.200	Water & Sewer	0	4	0
Total Utilities-Building Optrns		0	364	0
EX25-Rental/Lease				
425.300	Equipment Rental	0	3,000	1,800
Total Rental/Lease		0	3,000	1,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Di				
EX26-Professional Charges				
426.300	Due & Fees	0	470	470
426.600	Computer Software	1,433	3,400	2,500
Total Professional Charges		1,433	3,870	2,970
EX27-Insurance & Bond				
427.500	Liability Insurance	459	530	500
Total Insurance & Bond		459	530	500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,030
428.400	Vehicle Maint Services	0	1,500	3,000
428.500	Commun Equip Maint Servic	0	420	420
Total Maintenance Services		0	1,920	4,450
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	560	4,000	3,495
429.900	Other Contractual	0	1,400	400
Total Other Contractual		560	5,400	3,895
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,826	2,800	2,700
430.200	Copier/Fax Supplies	0	0	1,000
Total Office Supplies		1,826	2,800	3,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	1,000
431.300	Equipment Maint Supplies	171	750	750
Total Maintenance Supplies		171	750	1,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	90	90
432.200	Gas	0	1,000	2,000
Total Fuel/Oil-Vehicle Use		0	1,090	2,090
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,170	1,030
433.110	Clothing	0	5,850	2,080
433.120	Tools under \$500	0	260	250
433.300	Books/Subscriptions	687	1,700	2,000
433.900	Other Supplies	431	2,000	1,900
Total Misc Supplies		1,118	10,980	7,260



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code De				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,098	8,550	6,400
434.100	Other Equip under \$5,000	0	2,300	1,500
434.300	Furniture Under \$5,000	849	0	3,000
Total Equipment Under \$5,000		<u>2,947</u>	<u>10,850</u>	<u>10,900</u>
Division Total: Fire Code Deferment		<u>310,645</u>	<u>404,131</u>	<u>427,334</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency :				
EX21-Communications				
421.100	Telephone	10,380	24,822	26,071
Total Communications		10,380	24,822	26,071
EX24-Utilities-Building Optrns				
424.100	Electricity	22,257	32,890	36,179
424.200	Water & Sewer	1,510	2,975	3,575
424.300	Natural Gas	29,655	40,150	44,165
424.500	Garbage Pickups	1,385	4,950	3,300
Total Utilities-Building Optrns		54,807	80,965	87,219
EX25-Rental/Lease				
425.300	Equipment Rental	4,108	9,482	9,482
Total Rental/Lease		4,108	9,482	9,482
EX26-Professional Charges				
426.600	Computer Software	1,207	2,200	2,200
426.900	Other Professional Chgs	0	1,700	0
Total Professional Charges		1,207	3,900	2,200
EX27-Insurance & Bond				
427.100	Property Insurance	0	5,500	0
427.500	Liability Insurance	0	500	0
Total Insurance & Bond		0	6,000	0
EX28-Maintenance Services				
428.100	Building Maint Services	4,138	6,050	6,270
428.200	Grounds Maint Services	248	1,700	2,200
428.300	Equipment Maint Services	4,960	9,328	9,328
428.900	Other Bldg. Maint Service	0	1,650	1,650
Total Maintenance Services		9,346	18,728	19,448
EX29-Other Contractual				
429.900	Other Contractual	2,523	5,800	7,500
Total Other Contractual		2,523	5,800	7,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	2,200	2,200
430.200	Copier/Fax Supplies	0	660	660
Total Office Supplies		0	2,860	2,860
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	217	0	0
431.200	Building Maint Supplies	2,436	6,100	6,100
431.300	Equipment Maint Supplies	762	3,190	3,190
431.400	Grounds Maint Supplies	106	440	715
Total Maintenance Supplies		3,521	9,730	10,005



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency :				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	241	1,430	1,430
Total Fuel/Oil-Vehicle Use		241	1,430	1,430
EX33-Misc Supplies				
433.100	Personnel Supplies	259	1,155	605
433.120	Tools under \$500	0	605	605
433.900	Other Supplies	213	990	715
Total Misc Supplies		472	2,750	1,925
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,025	3,025
434.100	Other Equip under \$5,000	1,222	2,613	2,640
434.300	Furniture Under \$5,000	2,625	3,135	3,448
Total Equipment Under \$5,000		3,847	8,773	9,113
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	7,615	8,000	8,000
Total Intra Govern/Recov Expens		7,615	8,000	8,000
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	303,000	288,000	303,000
Total Operating Fund Transfers		303,000	288,000	303,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,750	3,300
Total Equipment Over \$5000		0	2,750	3,300
Division Total: Emergency Services Bldg		401,067	473,990	491,553
Department Total: Emergency Services		711,712	878,121	918,887
Fund Total: WASILLA-LAKES FSA #130		5,195,369	6,873,921	6,679,271

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	602,912	631,881	671,320
TOTAL EXPENDITURES	419,329	495,283	1,020,427

Audit balance as of 06/30/2009			427,903
Estimated revenues 2009-2010 fiscal year	631,881		
Transfers from capital and other	859		
Estimated expenditures 2009-2010 fiscal year	(495,283)		
Estimated adjustment to fund balance		137,457	
Estimated fund balance 06/30/2010			565,360
Estimated revenues 2010-2011 fiscal year	671,320		
Estimated expenditures 2010-2011 fiscal year	(443,427)		
Capital Projects	(577,000)		
Estimated FY2011 adjustment to fund balance		(349,107)	
Estimated fund balance 6/30/2011			216,253

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$264,737,100. A mill rate of 2.94 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	231,788,000	681,400	0	38,100	643,300
Sr Cit/Vet	30,565,200	89,800	89,800	0	0
Farm	2,383,900	0	0	0	0
Personal	0	0	0	0	0
Total	264,737,100	771,200	89,800	38,100	643,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$643,300
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	12,050

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	-0-
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361 000 INTEREST

361 100	Interest on Investments	<u>970</u>
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TOTAL ESTIMATED REVENUES 671,320



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	553,203	606,800	643,300
311.102	Real Property-Delinquent	18,189	3,000	10,000
311.400	Penalty & Interest	8,986	4,700	5,000
311.500	Vehicle Tax State Collec	13,050	13,380	12,050
Total General Property Taxes		593,428	627,880	670,350
RE37-Other State Revenue				
337.800	State PERS Relief	2,075	1,185	0
Total Other State Revenue		2,075	1,185	0
RE61-Interest Earnings				
361.100	Interest On Investments	6,508	2,816	970
Total Interest Earnings		6,508	2,816	970
RE67-Transfer From Other Funds				
367.400	Capital Projects	901	0	0
Total Transfer From Other Funds		901	0	0
Division Total: Non-Departmental		602,912	\$631,881	\$671,320
Department Total: Non-Departmental		602,912	\$631,881	\$671,320
Fund Total: BUTTE FSA #2		602,912	\$631,881	\$671,320



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	14,890	12,739	13,257
411.200	Temp Wages & Adjmts	3,299	0	0
411.300	Overtime Wages	847	1,000	1,050
411.400	Nonemployee Compensation	41,559	41,000	47,594
Total Salaries & Wages		60,595	54,739	61,901
EX12-Benefits				
412.100	Insurance Contrib	3,429	3,680	3,950
412.150	On-Call Health Insurance	490	14,317	15,749
412.200	Unemployment Contrib	115	83	86
412.300	Medicare	880	794	898
412.400	Retirement Contrib. - DB Plan	5,058	4,207	4,000
412.600	Workers Compensation	4,183	3,991	4,739
412.700	Sbs Contribution	3,717	3,356	4,078
Total Benefits		17,872	30,428	33,500
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	150	250
413.900	Other Exp - Within Boro	0	250	250
Total Expenses Within Borough		0	400	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	250	400
Total Expenses Outside Of Boro		0	250	400
EX21-Communications				
421.100	Telephone	3,601	5,000	6,000
421.200	Postage	0	100	100
421.300	Communication Network	0	100	100
Total Communications		3,601	5,200	6,200
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	324	100	250
Total Printing		324	100	250



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	15,345	18,500	30,000
424.200	Water & Sewer	24	250	250
424.300	Natural Gas	4,354	17,500	19,000
424.500	Garbage Pickups	120	300	500
424.600	Heating Fuel-Oil	2,246	5,000	7,000
Total Utilities-Building Optrns		22,089	41,550	56,750
EX25-Rental/Lease				
425.300	Equipment Rental	3	1,000	1,000
Total Rental/Lease		3	1,000	1,000
EX26-Professional Charges				
426.300	Due & Fees	470	1,100	1,100
426.600	Computer Software	2,977	2,620	2,500
426.900	Other Professional Chgs	202	2,000	1,500
Total Professional Charges		3,649	5,720	5,100
EX27-Insurance & Bond				
427.100	Property Insurance	3,760	12,100	13,000
427.200	Vehicle Insurance	12,863	14,800	13,000
427.500	Liability Insurance	196	230	230
Total Insurance & Bond		16,819	27,130	26,230
EX28-Maintenance Services				
428.100	Building Maint Services	201	1,500	5,000
428.200	Grounds Maint Services	85	0	4,000
428.300	Equipment Maint Services	7,048	8,100	8,000
428.400	Vehicle Maint Services	6,422	21,700	20,000
428.500	Commun Equip Maint Servic	0	2,500	1,500
428.900	Other Bldg. Maint Service	0	500	500
428.920	Other Maintenance Service	25	500	500
Total Maintenance Services		13,781	34,800	39,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	15	400	500
429.210	Training/Instructor Fees	0	1,000	600
429.710	Testing	1,088	1,600	1,600
429.900	Other Contractual	84	1,734	600
Total Other Contractual		1,187	4,734	3,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,238	2,500	2,600
430.200	Copier/Fax Supplies	198	680	800
Total Office Supplies		1,436	3,180	3,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	10,939	25,000	18,000
431.200	Building Maint Supplies	4,235	5,200	4,700
431.300	Equipment Maint Supplies	2,354	6,000	6,000
431.400	Grounds Maint Supplies	50	1,000	850
431.900	Other Maint. Supplies	3	400	400
Total Maintenance Supplies		17,581	37,600	29,950
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	477	1,500	1,500
432.200	Gas	10,552	19,000	22,000
Total Fuel/Oil-Vehicle Use		11,029	20,500	23,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,830	4,000	2,000
433.110	Clothing	5,280	42,500	15,000
433.120	Tools under \$500	1,346	4,000	2,500
433.200	Medical Supplies	0	800	800
433.300	Books/Subscriptions	84	800	500
433.500	Training Supplies	0	700	700
433.900	Other Supplies	6,698	18,300	16,000
Total Misc Supplies		16,238	71,100	37,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,953	2,100	1,500
434.100	Other Equip under \$5,000	21,154	39,500	36,481
434.300	Furniture Under \$5,000	4,506	1,000	1,000
Total Equipment Under \$5,000		27,613	42,600	38,981
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	3,218	0	0
Total Debt Service		3,218	0	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	47,045	34,811	45,976
443.110	Telecomm-Admin & Audit	7,422	9,091	14,239
443.300	Maintenance	6,801	3,500	7,000
Total Intra Govern/Recov Expens		61,268	47,402	67,215
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	139,000	58,800	577,000
Total Capital Project Transfers		139,000	58,800	577,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	900	7,800	8,000
451.200	Vehicles	934	0	0
Total Equipment Over \$5000		1,834	7,800	8,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	192	0	0
Total Small Bldg Const/Imprv		192	0	0
Division Total: Non-Departmental		419,329	495,283	1,020,427
Department Total: Non-Departmental		419,329	495,283	1,020,427
Fund Total: BUTTE FSA #2		419,329	495,283	1,020,427

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	155,701	159,611	170,950
TOTAL EXPENDITURES	147,684	209,410	303,171

Audit balance as of 06/30/2009 152,767

Estimated revenues 2009-2010 fiscal year 159,611
 Transfers from capital and other 51,151

Estimated expenditures 2009-2010 fiscal year (209,410)

Estimated adjustment to fund balance 1,352

Estimated fund balance 06/30/2010 154,119

Estimated revenues 2010-2011 fiscal year 170,950

Estimated expenditures 2010-2011 fiscal year (177,671)
 Capital Projects (125,500)

Estimated FY2011 adjustment to fund balance (132,221)

Estimated fund balance 6/30/2011 21,898

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$49,427,600. A mill rate of 3.71 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	44,061,900	163,400	0	9,100	154,300
Sr Cit/Vet	5,278,600	19,500	19,500	0	0
Farm	87,100	0	0	0	0
Personal	0	0	0	0	0
Total	49,427,600	182,900	19,500	9,100	154,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$154,300
311 102	Real Property Taxes - Delinquent	2,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Tax/State Collected	4,270

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	-0-
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342 000 RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	8,000
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361 000 INTEREST

361 100	Interest on Investments	<u>380</u>
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TOTAL ESTIMATED REVENUES \$170,950



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	128,536	143,900	154,300
311.102	Real Property-Delinquent	11,175	2,000	2,000
311.200	Personal Property	63	0	0
311.400	Penalty & Interest	4,623	3,000	2,000
311.500	Vehicle Tax State Collec	4,170	4,280	4,270
Total General Property Taxes		148,567	153,180	162,570
RE37-Other State Revenue				
337.800	State PERS Relief	414	768	0
Total Other State Revenue		414	768	0
RE42-Public Safety				
342.400	Building Rental	4,000	4,000	8,000
Total Public Safety		4,000	4,000	8,000
RE61-Interest Earnings				
361.100	Interest On Investments	2,581	1,663	380
Total Interest Earnings		2,581	1,663	380
RE67-Transfer From Other Funds				
367.400	Capital Projects	139	0	0
Total Transfer From Other Funds		139	0	0
Division Total: Non-Departmental		155,701	\$159,611	\$170,950
Department Total: Non-Departmental		155,701	\$159,611	\$170,950
Fund Total: SUTTON FSA #4		155,701	\$159,611	\$170,950



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,979	2,548	2,652
411.200	Temp Wages & Adjmts	5,482	6,000	6,000
411.300	Overtime Wages	290	350	350
411.400	Nonemployee Compensation	12,244	12,000	16,279
Total Salaries & Wages		20,995	20,898	25,281
EX12-Benefits				
412.100	Insurance Contrib	684	736	790
412.150	On-Call Health Insurance	0	8,017	8,819
412.200	Unemployment Contrib	53	54	55
412.300	Medicare	305	304	367
412.400	Retirement Contrib. - DB Plan	1,008	2,725	2,517
412.600	Workers Compensation	1,420	1,152	1,545
412.700	Sbs Contribution	1,287	1,282	1,648
412.800	Wellness/Other	20	0	0
Total Benefits		4,777	14,270	15,741
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,000	0
414.400	Travel Tickets	0	2,000	0
Total Expenses Outside Of Boro		0	3,000	0
EX21-Communications				
421.100	Telephone	2,827	3,800	4,300
421.200	Postage	84	170	170
Total Communications		2,911	3,970	4,470
EX22-Advertising				
422.000	Advertising	0	76	100
Total Advertising		0	76	100
EX23-Printing				
423.000	Printing	280	400	400
Total Printing		280	400	400
EX24-Utilities-Building Optrns				
424.100	Electricity	6,153	9,200	10,000
424.200	Water & Sewer	6	26	50
424.300	Natural Gas	57	150	150
424.500	Garbage Pickups	135	357	357
424.600	Heating Fuel-Oil	6,561	12,000	12,000
Total Utilities-Building Optrns		12,912	21,733	22,557



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.300	Equipment Rental	1,494	2,300	2,300
Total Rental/Lease		1,494	2,300	2,300
EX26-Professional Charges				
426.300	Due & Fees	315	1,300	1,300
426.600	Computer Software	661	2,110	510
426.900	Other Professional Chgs	0	1,500	1,525
Total Professional Charges		976	4,910	3,335
EX27-Insurance & Bond				
427.100	Property Insurance	1,946	2,240	2,550
427.200	Vehicle Insurance	3,575	4,200	4,000
427.500	Liability Insurance	10	20	75
Total Insurance & Bond		5,531	6,460	6,625
EX28-Maintenance Services				
428.100	Building Maint Services	51	500	500
428.200	Grounds Maint Services	885	2,300	671
428.300	Equipment Maint Services	1,567	4,700	3,900
428.400	Vehicle Maint Services	614	16,000	16,000
428.500	Commun Equip Maint Servic	0	2,070	2,070
428.920	Other Maintenance Service	0	300	300
Total Maintenance Services		3,117	25,870	23,441
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4	0	1,250
429.210	Training/Instructor Fees	0	225	225
429.710	Testing	936	1,900	1,900
429.900	Other Contractual	1	1,567	1,567
Total Other Contractual		941	3,692	4,942
EX30-Office Supplies				
430.100	Office Supplies < \$500	195	600	800
430.200	Copier/Fax Supplies	1	510	510
Total Office Supplies		196	1,110	1,310
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,014	8,000	8,000
431.200	Building Maint Supplies	65	600	600
431.300	Equipment Maint Supplies	544	1,836	1,836
431.400	Grounds Maint Supplies	0	306	306
431.900	Other Maint. Supplies	1	102	50
Total Maintenance Supplies		2,624	10,844	10,792



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	3	1,300	1,300
432.200	Gas	2,341	7,000	7,000
Total Fuel/Oil-Vehicle Use		2,344	8,300	8,300
EX33-Misc Supplies				
433.100	Personnel Supplies	1,140	1,300	1,300
433.110	Clothing	462	2,000	2,000
433.120	Tools under \$500	56	700	700
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	30	250	250
433.500	Training Supplies	0	1,020	1,020
433.900	Other Supplies	2,171	2,650	2,000
Total Misc Supplies		3,859	8,420	7,770
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,500	1,500
434.100	Other Equip under \$5,000	3,207	3,625	4,000
434.300	Furniture Under \$5,000	9	0	0
Total Equipment Under \$5,000		3,216	6,125	5,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	23,674	22,960	20,312
443.110	Telecomm-Admin & Audit	8,041	2,797	6,495
443.300	Maintenance	768	2,500	2,500
Total Intra Govern/Recov Expens		32,483	28,257	29,307
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	49,028	34,875	125,500
Total Capital Project Transfers		49,028	34,875	125,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,900	5,500
Total Equipment Over \$5000		0	3,900	5,500
Division Total: Non-Departmental		147,684	209,410	303,171
Department Total: Non-Departmental		147,684	209,410	303,171
Fund Total: SUTTON FSA #4		147,684	209,410	303,171

RECONCILIATION OF FUND BALANCE: 254

TALKEETNA FIRE SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	254,321	260,659	274,050
TOTAL EXPENDITURES	319,244	383,713	347,067

Audit balance as of 06/30/2009 216,176

Estimated revenues 2009-2010 fiscal year 260,659
 Transfers from capital and other 342

Estimated expenditures 2009-2010 fiscal year (383,713)

Estimated adjustment to fund balance (122,712)

Estimated fund balance 06/30/2010 93,464

Estimated revenues 2010-2011 fiscal year 274,050

Estimated expenditures 2010-2011 fiscal year (292,067)
 Capital Projects (55,000)

Estimated FY2011 adjustment to fund balance (73,017)

Estimated fund balance 6/30/2011 20,447

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$155,441,500. A mill rate of 1.84 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	143,622,200	264,200	0	14,700	249,500
Sr Cit/Vet	11,534,400	21,200	21,200	0	0
Farm	0	0	0	0	0
Personal	284,900	500	0	0	500
Total	155,441,500	285,900	21,200	14,700	250,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$249,500
311 102	Real Property Taxes - Delinquent	5,000
311 200	Personal Property Taxes	500
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Tax/State Collected	3,790

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	-0-
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342 000 RENTAL INCOME

342 400	Rent for one borough ambulance and one rescue unit	12,100
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361 000 INTEREST

361 100	Interest on Investments	660
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TOTAL ESTIMATED REVENUES \$274,050



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	217,748	237,000	249,500
311.102	Real Property-Delinquent	8,190	1,000	5,000
311.200	Personal Property	425	400	500
311.400	Penalty & Interest	4,181	2,500	2,500
311.500	Vehicle Tax State Collec	5,260	5,400	3,790
Total General Property Taxes		235,804	246,300	261,290
RE37-Other State Revenue				
337.800	State PERS Relief	828	526	0
Total Other State Revenue		828	526	0
RE42-Public Safety				
342.400	Building Rental	10,550	10,550	12,100
Total Public Safety		10,550	10,550	12,100
RE61-Interest Earnings				
361.100	Interest On Investments	4,425	3,283	660
Total Interest Earnings		4,425	3,283	660
RE67-Transfer From Other Funds				
367.400	Capital Projects	2,665	0	0
Total Transfer From Other Funds		2,665	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	49	0	0
Total Other Revenue Sources		49	0	0
Division Total: Non-Departmental		254,321	\$260,659	\$274,050
Department Total: Non-Departmental		254,321	\$260,659	\$274,050
Fund Total: TALKEETNA FSA #24		254,321	\$260,659	\$274,050



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,956	5,096	5,303
411.200	Temp Wages & Adjmts	9,874	6,000	15,000
411.300	Overtime Wages	467	1,000	1,000
411.400	Nonemployee Compensation	32,122	44,729	38,724
Total Salaries & Wages		48,419	56,825	60,027
EX12-Benefits				
412.100	Insurance Contrib	1,367	1,472	1,580
412.150	On-Call Health Insurance	106	3,308	11,339
412.200	Unemployment Contrib	98	73	128
412.300	Medicare	702	650	871
412.400	Retirement Contrib. - DB Plan	2,017	1,867	1,763
412.600	Workers Compensation	3,416	3,268	4,595
412.700	Sbs Contribution	2,968	2,748	3,910
Total Benefits		10,674	13,386	24,186
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	198	0	1,000
Total Expenses Within Borough		198	0	1,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	458	1,400	240
414.400	Travel Tickets	681	0	1,400
Total Expenses Outside Of Boro		1,139	1,400	1,640
EX21-Communications				
421.100	Telephone	3,571	4,300	5,200
421.200	Postage	112	130	88
421.300	Communication Network	0	0	2,050
Total Communications		3,683	4,430	7,338
EX22-Advertising				
422.000	Advertising	0	400	950
Total Advertising		0	400	950
EX23-Printing				
423.000	Printing	271	150	400
Total Printing		271	150	400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	8,789	10,400	19,000
424.200	Water & Sewer	1,384	600	1,450
424.300	Natural Gas	114	350	300
424.400	Lp-Propane	0	0	241
424.500	Garbage Pickups	305	300	450
424.600	Heating Fuel-Oil	7,565	13,800	17,000
Total Utilities-Building Optrns		18,157	25,450	38,441
EX25-Rental/Lease				
425.300	Equipment Rental	2	150	600
Total Rental/Lease		2	150	600
EX26-Professional Charges				
426.300	Due & Fees	275	1,000	900
426.600	Computer Software	1,321	2,300	1,600
426.900	Other Professional Chgs	127	1,500	1,750
Total Professional Charges		1,723	4,800	4,250
EX27-Insurance & Bond				
427.100	Property Insurance	2,170	7,050	9,500
427.200	Vehicle Insurance	5,284	5,500	5,500
427.500	Liability Insurance	108	125	150
Total Insurance & Bond		7,562	12,675	15,150
EX28-Maintenance Services				
428.100	Building Maint Services	101	700	2,000
428.200	Grounds Maint Services	7,874	8,800	9,500
428.300	Equipment Maint Services	4,948	5,700	7,100
428.400	Vehicle Maint Services	847	10,200	10,800
428.500	Commun Equip Maint Servic	0	300	1,500
428.920	Other Maintenance Service	87	0	200
Total Maintenance Services		13,857	25,700	31,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8	0	500
429.210	Training/Instructor Fees	0	0	500
429.710	Testing	828	1,700	1,200
429.900	Other Contractual	179	1,362	800
Total Other Contractual		1,015	3,062	3,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	145	600	700
430.200	Copier/Fax Supplies	117	800	800
Total Office Supplies		262	1,400	1,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,144	9,400	10,000
431.200	Building Maint Supplies	1,317	2,300	2,000
431.300	Equipment Maint Supplies	2,323	2,920	4,510
431.400	Grounds Maint Supplies	60	300	380
431.900	Other Maint. Supplies	2	4	536
Total Maintenance Supplies		8,846	14,924	17,426
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	136	1,500	1,500
432.200	Gas	7,893	13,400	16,000
Total Fuel/Oil-Vehicle Use		8,029	14,900	17,500
EX33-Misc Supplies				
433.100	Personnel Supplies	360	1,230	1,500
433.110	Clothing	3,295	1,596	3,500
433.120	Tools under \$500	277	1,000	1,000
433.200	Medical Supplies	0	600	600
433.300	Books/Subscriptions	312	880	925
433.500	Training Supplies	233	1,600	1,600
433.900	Other Supplies	3,004	5,533	7,000
Total Misc Supplies		7,481	12,439	16,125
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,457	5,700	0
434.100	Other Equip under \$5,000	2,102	6,700	4,000
434.300	Furniture Under \$5,000	18	0	1,000
Total Equipment Under \$5,000		3,577	12,400	5,000
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	860	0	0
Total Debt Service		860	0	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	32,974	37,774	25,571
443.110	Telecomm-Admin & Audit	3,093	2,448	13,363
443.300	Maintenance	7,422	5,500	7,500
Total Intra Govern/Recov Expens		43,489	45,722	46,434
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	140,000	132,300	55,000
Total Capital Project Transfers		140,000	132,300	55,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	1,200	0
Total Equipment Over \$5000		0	1,200	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly <u>Approved</u>
	Division Total: Non-Departmental	319,244	383,713	347,067
	Department Total: Non-Departmental	319,244	383,713	347,067
	Fund Total: TALKEETNA FSA #24	319,244	383,713	347,067

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	453,825	263,766	291,380
TOTAL EXPENDITURES	334,584	394,992	350,405

Audit balance as of 06/30/2009			371,473
Estimated revenues 2009-2010 fiscal year	263,766		
Transferred from Capital	2,538		
Estimated expenditures 2009-2010 fiscal year	(394,992)		
Estimated adjustment to fund balance		(128,688)	
Estimated fund balance 06/30/2010			242,785
Estimated revenues 2010-2011 fiscal year	291,380		
Estimated expenditures 2010-2011 fiscal year	(350,405)		
Estimated FY2011 adjustment to fund balance		(59,025)	
Estimated fund balance 6/30/2011			183,760

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$264,284,900. A Mill rate of 1.21 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	241,260,200	291,900	0	16,300	275,600
Sr Cit/Vet	22,621,800	27,300	27,300	0	0
Farm	21,700	0	0	0	0
Personal	381,200	400	0	0	400
Total	264,284,900	319,600	27,300	16,300	276,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$275,600
311 102	Real Property Taxes - Delinquent	5,000
311 200	Personal Property Taxes	400
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Tax/State Collected	6,580

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	-0-
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361 000 INTEREST

361 100	Interest on Investments	<u>800</u>
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TOTAL ESTIMATED REVENUES \$291,380



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	223,154	248,000	275,600
311.102	Real Property-Delinquent	10,576	2,400	5,000
311.200	Personal Property	185	200	400
311.400	Penalty & Interest	5,277	2,700	3,000
311.500	Vehicle Tax State Collec	6,840	7,010	6,580
Total General Property Taxes		246,032	260,310	290,580
RE37-Other State Revenue				
337.800	State PERS Relief	828	480	0
Total Other State Revenue		828	480	0
RE61-Interest Earnings				
361.100	Interest On Investments	5,357	2,976	800
Total Interest Earnings		5,357	2,976	800
RE67-Transfer From Other Funds				
367.400	Capital Projects	201,336	0	0
Total Transfer From Other Funds		201,336	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	272	0	0
Total Other Revenue Sources		272	0	0
Division Total: Non-Departmental		453,825	\$263,766	\$291,380
Department Total: Non-Departmental		453,825	\$263,766	\$291,380
Fund Total: WILLOW FSA #35		453,825	\$263,766	\$291,380



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,956	5,065	5,303
411.200	Temp Wages & Adjmts	5,503	2,000	2,000
411.300	Overtime Wages	430	500	500
411.400	Nonemployee Compensation	72,022	79,000	79,000
Total Salaries & Wages		83,911	86,565	86,803
EX12-Benefits				
412.100	Insurance Contrib	1,368	1,472	1,580
412.150	On-Call Health Insurance	1,575	6,299	6,929
412.200	Unemployment Contrib	72	46	47
412.300	Medicare	1,217	1,256	1,259
412.400	Retirement Contrib. - DB Plan	2,018	1,704	1,623
412.600	Workers Compensation	5,770	6,311	6,645
412.700	Sbs Contribution	5,144	5,307	5,321
Total Benefits		17,164	22,395	23,404
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	20	0
413.300	Exp Allowance-Within Boro	20	100	0
Total Expenses Within Borough		20	120	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	259	2,300	1,000
414.400	Travel Tickets	0	2,200	2,000
Total Expenses Outside Of Boro		259	4,500	3,000
EX21-Communications				
421.100	Telephone	3,338	8,500	6,000
421.300	Communication Network	0	0	900
Total Communications		3,338	8,500	6,900
EX22-Advertising				
422.000	Advertising	0	500	600
Total Advertising		0	500	600
EX23-Printing				
423.000	Printing	140	450	450
Total Printing		140	450	450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	4,451	7,000	8,700
424.200	Water & Sewer	12	45	45
424.300	Natural Gas	114	400	250
424.400	Lp-Propane	5,520	9,000	11,000
424.500	Garbage Pickups	280	580	580
424.600	Heating Fuel-Oil	3,549	12,000	7,200
Total Utilities-Building Optrns		13,926	29,025	27,775
EX25-Rental/Lease				
425.200	Building Rental	0	600	250
425.300	Equipment Rental	153	1,500	3,800
Total Rental/Lease		153	2,100	4,050
EX26-Professional Charges				
426.300	Due & Fees	780	1,200	1,400
426.600	Computer Software	1,498	2,350	1,200
426.900	Other Professional Chgs	866	3,100	2,000
Total Professional Charges		3,144	6,650	4,600
EX27-Insurance & Bond				
427.100	Property Insurance	1,815	2,100	3,000
427.200	Vehicle Insurance	5,770	6,700	6,000
427.500	Liability Insurance	157	190	250
Total Insurance & Bond		7,742	8,990	9,250
EX28-Maintenance Services				
428.100	Building Maint Services	1,136	2,200	1,700
428.200	Grounds Maint Services	79	1,500	1,500
428.300	Equipment Maint Services	4,923	7,000	7,000
428.400	Vehicle Maint Services	1,809	6,200	5,200
428.500	Commun Equip Maint Servic	1,230	2,100	2,100
428.920	Other Maintenance Service	0	700	700
Total Maintenance Services		9,177	19,700	18,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8	1,200	1,200
429.210	Training/Instructor Fees	780	1,650	1,700
429.710	Testing	558	865	878
429.900	Other Contractual	143	1,268	1,050
Total Other Contractual		1,489	4,983	4,828



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	132	1,700	1,500
430.200	Copier/Fax Supplies	151	725	500
Total Office Supplies		283	2,425	2,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	12,390	19,000	15,000
431.200	Building Maint Supplies	1,838	1,700	2,100
431.300	Equipment Maint Supplies	3,353	8,900	4,500
431.400	Grounds Maint Supplies	0	400	450
431.900	Other Maint. Supplies	2	75	125
Total Maintenance Supplies		17,583	30,075	22,175
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	266	1,000	1,000
432.200	Gas	9,433	20,000	22,000
Total Fuel/Oil-Vehicle Use		9,699	21,000	23,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,183	2,800	8,525
433.110	Clothing	9,949	8,850	10,000
433.120	Tools under \$500	631	1,500	1,500
433.200	Medical Supplies	0	650	650
433.300	Books/Subscriptions	273	500	700
433.500	Training Supplies	1,229	2,000	2,200
433.900	Other Supplies	12,952	19,200	9,000
Total Misc Supplies		26,217	35,500	32,575
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,750	1,750
434.100	Other Equip under \$5,000	15,088	14,057	10,000
434.300	Furniture Under \$5,000	18	1,500	1,500
Total Equipment Under \$5,000		15,106	17,307	13,250
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	23,442	41,581	28,739
443.110	Telecomm-Admin & Audit	4,415	8,508	23,606
443.300	Maintenance	3,088	3,000	3,200
Total Intra Govern/Recov Expens		30,945	53,089	55,545
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	85,000	4,543	0
Total Capital Project Transfers		85,000	4,543	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	832	36,575	12,000
451.200	Vehicles	7,500	0	0
451.300	Furniture over \$5,000	956	0	0
Total Equipment Over \$5000		9,288	36,575	12,000
Division Total: Non-Departmental		334,584	394,992	350,405
Department Total: Non-Departmental		334,584	394,992	350,405
Fund Total: WILLOW FSA #35		334,584	394,992	350,405

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,296,569	826,906	876,450
TOTAL EXPENDITURES	721,999	427,148	377,770

Audit Balance as of 06/30/2009 1,904,631

 Estimated revenues 2009-2010 fiscal year 826,906

 Estimated expenditures 2009-2010 fiscal year (427,148)

 Estimated adjustment to fund balance 399,758

Estimated fund balance 06/30/2010 2,304,389

 Estimated revenues 2010-2011 fiscal year 876,450

 Estimated expenditures 2010-2011 fiscal year (377,770)

 Estimated FY2011 adjustment to fund balance 498,680

Estimated fund balance 6/30/2011 2,803,069

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$1,144,810,130. A mill rate of .84 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	1,026,424,730	862,100	0	48,200	813,900
Sr Cit/Vet	86,695,600	72,800	72,800	0	0
Farm	28,503,500	0	0	0	0
Personal	3,186,300	2,600	0	100	2,500
Total	1,144,810,130	937,500	72,800	48,300	816,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$813,900
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	2,500
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	40,920

361 000 INTEREST

361 100	Interest on Investments	4,130
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TOTAL ESTIMATED REVENUES \$876,450



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.100	Real Property	713,309	761,300	813,900
311.102	Real Property-Delinquent	13,898	2,400	10,000
311.200	Personal Property	2,186	2,500	2,500
311.202	Personal Property-Delinq	55	0	0
311.400	Penalty & Interest	8,128	5,000	5,000
311.500	Vehicle Tax State Collec	42,160	43,220	40,920
Total General Property Taxes		779,736	814,420	872,320
RE61-Interest Earnings				
361.100	Interest On Investments	27,556	12,486	4,130
Total Interest Earnings		27,556	12,486	4,130
RE67-Transfer From Other Funds				
367.400	Capital Projects	489,277	0	0
Total Transfer From Other Funds		489,277	0	0
Division Total: Non-Departmental		1,296,569	\$826,906	\$876,450
Department Total: Non-Departmental		1,296,569	\$826,906	\$876,450
Fund Total: GR PALMER CONS. FSA #132		1,296,569	\$826,906	\$876,450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX23-Printing				
423.000	Printing	20	25	50
Total Printing		20	25	50
EX24-Utilities-Building Optrns				
424.100	Electricity	13,695	22,000	28,000
424.300	Natural Gas	3,787	5,940	7,900
Total Utilities-Building Optrns		17,482	27,940	35,900
EX26-Professional Charges				
426.300	Due & Fees	160	400	400
Total Professional Charges		160	400	400
EX27-Insurance & Bond				
427.100	Property Insurance	2,760	3,200	3,550
427.200	Vehicle Insurance	11,666	13,200	13,000
Total Insurance & Bond		14,426	16,400	16,550
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,905	13,000
Total Maintenance Services		0	1,905	13,000
EX29-Other Contractual				
429.710	Testing	0	500	300
429.900	Other Contractual	283,507	300,261	280,461
Total Other Contractual		283,507	300,761	280,761
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	25	0
Total Office Supplies		0	25	0
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	2,400	2,100
431.300	Equipment Maint Supplies	44	0	0
Total Maintenance Supplies		44	2,400	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	150
433.300	Books/Subscriptions	54	100	100
433.900	Other Supplies	19	100	100
Total Misc Supplies		73	200	350
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	4,195	0
Total Equipment Under \$5,000		0	4,195	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	8,280	8,241	11,795
443.110	Telecomm-Admin & Audit	9,897	10,256	13,864
443.300	Maintenance	3,110	1,000	3,000
Total Intra Govern/Recov Expens		21,287	19,497	28,659
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	385,000	48,800	0
Total Capital Project Transfers		385,000	48,800	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	4,600	0
Total Equipment Over \$5000		0	4,600	0
Division Total: Non-Departmental		721,999	427,148	377,770
Department Total: Non-Departmental		721,999	427,148	377,770
Fund Total: GR PALMER CONS. FSA #132		721,999	427,148	377,770

**ROAD SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2011**

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Budget	Total Costs Per Mile
270	Midway	44.19	1,226,870	1,210	1,228,080	580,997	478,000	105,023	1,164,020	26,341
271	Fairview	52.72	661,780	580	662,360	406,520	160,000	69,813	636,333	12,070
272	Caswell Lakes	76.14	486,240	400	486,640	415,800	18,000	72,051	505,851	6,644
273	South Colony	88.30	1,201,150	1,830	1,202,980	898,109	400,000	134,887	1,432,996	16,229
274	Knik	160.78	1,962,440	570	1,963,010	1,056,786	855,194	272,830	2,184,810	13,589
275	Lazy Mountain	13.83	207,000	280	207,280	179,456	8,000	13,721	201,177	14,546
276	Greater Willow	63.67	695,860	470	696,330	526,602	89,000	70,318	685,920	10,773
277	Big Lake	102.11	1,058,240	990	1,059,230	966,391	40,000	98,894	1,105,285	10,824
278	North Colony	14.36	135,750	80	135,830	109,905	8,000	14,196	132,101	9,199
279	Bogard	83.18	1,201,350	970	1,202,320	808,659	250,000	109,952	1,168,611	14,049
280	Greater Butte	44.33	718,080	550	718,630	451,225	178,000	64,663	693,888	15,653
281	Meadow Lakes	92.32	1,486,030	1,160	1,487,190	814,020	624,000	168,853	1,606,873	17,405
282	Gold Trails	104.59	1,353,420	790	1,354,210	850,742	476,360	167,785	1,494,887	14,293
283	Greater Talkeetna	63.61	445,820	420	446,240	395,409	5,000	58,857	459,266	7,220
284	Trapper Creek	15.63	175,110	190	175,300	117,303	39,000	19,536	175,839	11,250
285	Alpine	19.07	215,760	240	216,000	160,024	29,000	21,437	210,461	11,036
	TOTALS	1038.83	13,230,900	10,730	13,241,630	8,737,948	3,657,554	1,462,816	13,858,318	211,123

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
266	Grid Roller Maintenance	17,142	10,055	10,048
270	Midway RSA	1,101,675	1,145,725	1,228,080
271	Fairview RSA	629,556	593,921	662,360
272	Caswell Lake RSA	467,941	460,617	486,640
273	South Colony RSA	1,344,087	1,383,100	1,202,980
274	Knik RSA	1,978,480	1,890,805	1,963,010
275	Lazy Mountain RSA	193,212	198,114	207,280
276	Greater Willow RSA	586,302	621,014	696,330
277	Big Lake RSA	1,083,648	1,026,002	1,059,230
278	North Colony RSA	121,245	124,596	135,830
279	Bogard RSA	1,078,981	1,129,997	1,202,320
280	Greater Butte RSA	665,950	673,809	718,630
281	Meadow Lakes RSA	1,392,085	1,438,347	1,487,190
282	Gold Trails RSA	1,402,225	1,466,574	1,354,210
283	Greater Talkeetna	428,424	440,421	446,240
284	Trapper Creek RSA	157,845	160,699	175,300
285	Alpine RSA	202,759	209,286	216,000
	TOTAL RSA	12,851,557	12,973,082	13,251,678

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
266	Grid Roller Maintenance	616	10,055	10,050
270	Midway RSA	995,962	1,222,836	1,164,020
271	Fairview RSA	672,445	602,201	636,333
272	Caswell Lake RSA	453,056	489,538	505,851
273	South Colony RSA	1,022,512	1,404,457	1,432,996
274	Knik RSA	1,830,992	1,924,202	2,184,810
275	Lazy Mountain RSA	149,207	193,933	201,177
276	Greater Willow RSA	568,896	648,872	685,920
277	Big Lake RSA	949,217	1,030,076	1,105,285
278	North Colony RSA	133,263	116,918	132,101
279	Bogard RSA	977,165	1,131,850	1,168,611
280	Greater Butte RSA	578,047	681,548	693,888
281	Meadow Lakes RSA	1,233,605	1,414,927	1,606,873
282	Gold Trails RSA	1,485,367	1,490,687	1,494,887
283	Greater Talkeetna	460,635	448,851	459,266
284	Trapper Creek RSA	136,823	157,872	175,839
285	Alpine RSA	219,753	229,073	210,461
	TOTAL RSA	11,867,561	13,197,896	13,868,368

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

Fund		2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
265	Admin-Road Service	1,548,388	1,395,514	1,541,518

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,485,520	1,532,891	1,462,816
TOTAL EXPENDITURES	1,548,388	1,395,514	1,541,518

Audit balance as of 6/30/2009			-0-
Estimated revenues 2009-2010 fiscal year	1,532,891		
Estimated expenditures 2009-2010 fiscal year	(1,395,514)		
Estimated adjustment to fund balance		137,377	
Estimated fund balance 6/30/2010			137,377
Estimated revenues 2010-2011 fiscal year	1,462,816		
Estimated expenditures 2010-2011 fiscal year	(1,521,518)		
Capital projects	(20,000)		
Estimated FY 2011 adjustment to fund balance		(78,702)	
Estimated fund balance 6/30/2011			58,675



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
RE37-Other State Revenue				
337.800	State PERS Relief	87,575	56,894	0
Total Other State Revenue		87,575	56,894	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	1,397,845	1,475,997	1,462,816
Total Recovery Wage,Fringe,Exp		1,397,845	1,475,997	1,462,816
RE69-Other Revenue Sources				
369.100	Miscellaneous	100	0	0
Total Other Revenue Sources		100	0	0
Division Total: Non-Departmental		1,485,520	\$1,532,891	\$1,462,816
Department Total: Non-Departmental		1,485,520	\$1,532,891	\$1,462,816
Fund Total: ADM-ROAD SERVICE AREAS		1,485,520	\$1,532,891	\$1,462,816



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX11-Salaries & Wages				
411.100	Permanent Wages	610,105	630,016	677,115
411.200	Temp Wages & Adjmts	25,433	26,000	26,000
411.300	Overtime Wages	29,916	30,000	33,000
Total Salaries & Wages		665,454	686,016	736,115
EX12-Benefits				
412.100	Insurance Contrib	157,356	171,120	195,525
412.200	Unemployment Contrib	3,993	4,117	4,417
412.300	Medicare	8,736	9,948	10,674
412.400	Retirement Contrib. - DB Plan	213,478	202,097	198,548
412.410	PERS Tier IV - DC Plan	8,943	0	0
412.411	PERS Tier IV - Health Plan	513	0	0
412.412	PERS Tier IV - HRA	1,910	0	0
412.413	PERS Tier IV - OD&D	299	0	0
412.600	Workers Compensation	43,865	50,013	56,138
412.700	Sbs Contribution	40,731	42,053	45,126
Total Benefits		479,824	479,348	510,428
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	16	0	0
Total Expenses Within Borough		16	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	482	586	1,500
414.400	Travel Tickets	732	0	1,200
Total Expenses Outside Of Boro		1,214	586	2,700
EX21-Communications				
421.100	Telephone	14,799	15,231	30,000
421.200	Postage	451	316	500
421.300	Communication Network	0	180	0
Total Communications		15,250	15,727	30,500
EX22-Advertising				
422.000	Advertising	953	3,684	3,000
Total Advertising		953	3,684	3,000
EX23-Printing				
423.000	Printing	0	112	500
Total Printing		0	112	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX24-Utilities-Building Optrns				
424.100	Electricity	10,880	13,461	14,000
424.200	Water & Sewer	1,124	1,200	1,400
424.300	Natural Gas	3,284	3,420	7,000
424.500	Garbage Pickups	263	706	1,000
Total Utilities-Building Optrns		15,551	18,787	23,400
EX25-Rental/Lease				
425.300	Equipment Rental	10,214	4,542	15,000
Total Rental/Lease		10,214	4,542	15,000
EX26-Professional Charges				
426.300	Due & Fees	668	636	500
426.500	Recording Fees	0	(841)	0
426.600	Computer Software	6,169	7,038	15,000
Total Professional Charges		6,837	6,833	15,500
EX27-Insurance & Bond				
427.100	Property Insurance	776	2,600	1,500
427.200	Vehicle Insurance	4,007	4,600	4,000
427.500	Liability Insurance	2,145	2,500	2,800
Total Insurance & Bond		6,928	9,700	8,300
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	1,500	0
428.300	Equipment Maint Services	597	6,838	5,670
428.400	Vehicle Maint Services	8,011	8,498	10,000
Total Maintenance Services		8,608	16,836	15,670
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,148	2,641	2,000
429.210	Training/Instructor Fees	780	465	800
429.900	Other Contractual	67	341	6,000
Total Other Contractual		2,995	3,447	8,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,994	2,265	2,500
Total Office Supplies		1,994	2,265	2,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,788	2,153	3,500
431.200	Building Maint Supplies	0	15	100
431.300	Equipment Maint Supplies	14,786	17,283	18,000
431.900	Other Maint. Supplies	472	22	655
Total Maintenance Supplies		22,046	19,473	22,255



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	871	1,000
432.200	Gas	49,483	48,235	50,000
Total Fuel/Oil-Vehicle Use		49,483	49,106	51,000
EX33-Misc Supplies				
433.100	Personnel Supplies	469	1,482	1,200
433.110	Clothing	4,420	5,909	4,000
433.120	Tools under \$500	1,932	2,470	3,000
433.200	Medical Supplies	69	0	300
433.300	Books/Subscriptions	31	1,731	350
433.900	Other Supplies	13,911	20,542	20,000
Total Misc Supplies		20,832	32,134	28,850
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,409	8,700
434.100	Other Equip under \$5,000	7,786	12,324	12,000
434.300	Furniture Under \$5,000	4,103	2,348	2,500
Total Equipment Under \$5,000		11,889	20,081	23,200
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	3,000	3,100	3,200
443.260	Computer - Admin & Audit	3,000	3,100	3,200
443.280	Finance - Admin & Audit	7,000	7,100	7,200
443.290	Legal - Admin & Audit	2,000	2,100	2,200
Total Intra Govern/Recov Expens		15,000	15,400	15,800
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	199,500	0	0
446.700	Tfr415/425/430/435/440/47	12,500	0	20,000
Total Capital Project Transfers		212,000	0	20,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	4,042	8,000
451.200	Vehicles	1,300	7,395	0
Total Equipment Over \$5000		1,300	11,437	8,000
Division Total: Non-Departmental		1,548,388	1,395,514	1,541,518
Department Total: Non-Departmental		1,548,388	1,395,514	1,541,518
Fund Total: ADM-ROAD SERVICE AREAS		1,548,388	1,395,514	1,541,518

RECONCILIATION OF FUND BALANCE: 266**GRID ROLLER MAINTENANCE**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	17,142	10,055	10,048
TOTAL EXPENDITURES	616	10,055	10,050

Audit balance as of 6/30/2009			27,139
Estimated revenues 2009-2010 fiscal year	10,055		
Estimated expenditures 2009-2010 fiscal year	(10,055)		
Estimated adjustment to fund balance		-0-	
Estimated fund balance 6/30/2010			27,139
Estimated revenues 2010-2011 fiscal year	10,048		
Estimated expenditures 2010-2011 fiscal year	(10,050)		
Estimated FY 2011 adjustment to fund balance		(2)	
Estimated fund balance 6/30/2011			27,137



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 266-RSA GRID ROLLER MAINTENANCE		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-D
RE41-General Government				
341.760	Grid Roller Maintenance Fees	16,820	10,000	10,000
Total General Government		16,820	10,000	10,000
RE61-Interest Earnings				
361.100	Interest On Investments	322	55	48
Total Interest Earnings		322	55	48
Division Total: Non-Departmental		17,142	\$10,055	\$10,048
Department Total: Non-Departmental		17,142	\$10,055	\$10,048
Fund Total: RSA GRID ROLLER MAINTEN.		17,142	\$10,055	\$10,048



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 266-RSA GRID ROLLER MAINTENANCE		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-D
EX27-Insurance & Bond				
427.500	Liability Insurance	0	55	50
Total Insurance & Bond		0	55	50
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	5,000	5,000
Total Maintenance Services		0	5,000	5,000
EX29-Other Contractual				
429.900	Other Contractual	0	0	5,000
Total Other Contractual		0	0	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	616	5,000	0
Total Maintenance Supplies		616	5,000	0
Division Total: Non-Departmental		616	10,055	10,050
Department Total: Non-Departmental		616	10,055	10,050
Fund Total: RSA GRID ROLLER MAINTEN.		616	10,055	10,050

RECONCILIATION OF FUND BALANCE: 270

MIDWAY ROAD SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,101,675	1,145,725	1,228,080
TOTAL EXPENDITURES	995,962	1,222,836	1,164,020

Audit balance as of 6/30/2009 480,215

 Estimated revenues 2009-2010 fiscal year 1,145,725

 Estimated expenditures 2009-2010 fiscal year (1,222,836)

 Loan – Principal Payment (1,996)

 Estimated adjustment to fund balance (79,107)

Estimated fund balance 6/30/2010 401,108

 Estimated revenues 2010-2011 fiscal year 1,228,080

 Estimated expenditures 2010-2011 fiscal year (686,020)

 Capital projects (478,000)

 Principal payment (1,778)

 Estimated FY 2011 adjustment to fund balance 62,282

Estimated fund balance 6/30/2011 463,390

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$576,411,800. A mill rate of 2.41 has been requested by the RSA 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	527,447,900	1,271,100	0	71,100	1,200,000
Sr Cit/Vet	32,600,800	78,500	78,500	0	0
Farm	14,376,700	0	0	0	0
Personal	1,986,400	4,700	0	200	4,500
Total	576,411,800	1,354,300	78,500	71,300	1,204,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,200,000
311 102	Real Property Taxes - Delinquent	5,000
311 200	Personal Property Taxes	4,500
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	12,370

361 000 INTEREST

361 100	Interest earnings	<u>1,210</u>
TOTAL ESTIMATED REVENUES		<u>\$1,228,080</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,034,611	1,116,500	1,200,000
311.102	Real Property-Delinquent	22,296	1,500	5,000
311.200	Personal Property	3,310	3,400	4,500
311.400	Penalty & Interest	10,276	7,000	5,000
311.500	Vehicle Tax State Collec	13,560	13,900	12,370
Total General Property Taxes		1,084,053	1,142,300	1,226,870
RE61-Interest Earnings				
361.100	Interest On Investments	8,125	3,425	1,210
Total Interest Earnings		8,125	3,425	1,210
RE67-Transfer From Other Funds				
367.400	Capital Projects	9,497	0	0
Total Transfer From Other Funds		9,497	0	0
Division Total: Non-Departmental		1,101,675	\$1,145,725	\$1,228,080
Department Total: Non-Departmental		1,101,675	\$1,145,725	\$1,228,080
Fund Total: MIDWAY RSA #9		1,101,675	\$1,145,725	\$1,228,080



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,601	9,000	9,000
411.300	Overtime Wages	76	500	500
Total Salaries & Wages		4,677	9,500	9,500
EX12-Benefits				
412.200	Unemployment Contrib	28	57	57
412.300	Medicare	68	138	138
412.600	Workers Compensation	392	836	877
412.700	Sbs Contribution	287	583	583
Total Benefits		775	1,614	1,655
EX22-Advertising				
422.000	Advertising	83	350	350
Total Advertising		83	350	350
EX24-Utilities-Building Optrns				
424.100	Electricity	8,237	8,000	8,000
424.500	Garbage Pickups	146	600	600
Total Utilities-Building Optrns		8,383	8,600	8,600
EX25-Rental/Lease				
425.300	Equipment Rental	671	850	20,000
Total Rental/Lease		671	850	20,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		0	845	500
EX27-Insurance & Bond				
427.100	Property Insurance	113	130	160
427.500	Liability Insurance	30	35	35
Total Insurance & Bond		143	165	195
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	1,000	1,000
428.600	Road Maintenance Services	262,371	399,655	460,000
Total Maintenance Services		262,371	400,655	461,000
EX29-Other Contractual				
429.900	Other Contractual	954	2,500	2,500
Total Other Contractual		954	2,500	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	71	0	100
Total Maintenance Supplies		71	0	100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	750	750
Total Fuel/Oil-Vehicle Use		0	750	750
EX33-Misc Supplies				
433.900	Other Supplies	27,631	65,000	75,000
Total Misc Supplies		27,631	65,000	75,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	300	300
Total Equipment Under \$5,000		0	300	300
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	50	573	547
Total Loan Payments		50	573	547
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	60,179	141,864	105,023
Total Intra Govern/Recov Expens		60,179	141,864	105,023
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	629,844	589,270	478,000
Total Capital Project Transfers		629,844	589,270	478,000
EX51-Equipment Over \$5000				
451.200	Vehicles	130	0	0
Total Equipment Over \$5000		130	0	0
Division Total: Non-Departmental		995,962	1,222,836	1,164,020
Department Total: Non-Departmental		995,962	1,222,836	1,164,020
Fund Total: MIDWAY RSA #9		995,962	1,222,836	1,164,020

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	629,556	593,921	662,360
TOTAL EXPENDITURES	672,445	602,201	636,333

Audit balance as of 6/30/2009 150,325

Estimated revenues 2009-2010 fiscal year 593,921

Estimated expenditures 2009-2010 fiscal year (602,201)

Loan – Principal Payment (1,029)

Estimated adjustment to fund balance (9,309)

Estimated fund balance 6/30/2010 141,016

Estimated revenues 2010-2011 fiscal year 662,360

Estimated expenditures 2010-2011 fiscal year (476,333)

Capital projects (160,000)

Principal payment (1,045)

Estimated FY 2011 adjustment to fund balance 24,982

Estimated fund balance 6/30/2011 165,998

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$444,381,600. A mill rate of 1.66 has been requested by the RSA 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	408,515,400	678,100	0	37,900	640,200
Sr Cit/Vet	34,085,900	56,500	56,500	0	0
Farm	1,474,700	0	0	0	0
Personal	305,600	500	0	0	500
Total	444,381,600	735,100	56,500	37,900	640,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$640,200
311 101	Real Property-SCit/DVet/Farm	500
311 102	Real Property Taxes - Delinquent	4,000
311 200	Personal Property	500
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Taxes	14,080

361 000 INTEREST

361 100	Interest earnings	<u>580</u>
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TOTAL ESTIMATED REVENUES	<u>\$662,360</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	591,852	572,200	640,200
311.101	Real Prop-SCit/DVet/Farm	0	0	500
311.102	Real Property-Delinquent	11,771	1,000	4,000
311.200	Personal Property	341	300	500
311.400	Penalty & Interest	6,148	3,000	2,500
311.500	Vehicle Tax State Collec	14,740	15,110	14,080
Total General Property Taxes		624,852	591,610	661,780
RE61-Interest Earnings				
361.100	Interest On Investments	3,920	2,311	580
Total Interest Earnings		3,920	2,311	580
RE67-Transfer From Other Funds				
367.400	Capital Projects	784	0	0
Total Transfer From Other Funds		784	0	0
Division Total: Non-Departmental		629,556	\$593,921	\$662,360
Department Total: Non-Departmental		629,556	\$593,921	\$662,360
Fund Total: FAIRVIEW RSA #14		629,556	\$593,921	\$662,360



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,485	13,910	7,500
411.300	Overtime Wages	88	500	500
Total Salaries & Wages		9,573	14,410	8,000
EX12-Benefits				
412.200	Unemployment Contrib	58	84	48
412.300	Medicare	139	202	116
412.600	Workers Compensation	803	1,218	739
412.700	Sbs Contribution	588	849	491
Total Benefits		1,588	2,353	1,394
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	3,699	5,750	5,750
424.500	Garbage Pickups	323	100	250
Total Utilities-Building Optrns		4,022	5,850	6,000
EX25-Rental/Lease				
425.300	Equipment Rental	633	1,000	25,000
Total Rental/Lease		633	1,000	25,000
EX26-Professional Charges				
426.300	Due & Fees	3,192	3,500	3,500
426.600	Computer Software	0	345	0
426.900	Other Professional Chgs	3,018	0	0
Total Professional Charges		6,210	3,845	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	67	75	100
427.500	Liability Insurance	373	430	430
Total Insurance & Bond		440	505	530
EX28-Maintenance Services				
428.600	Road Maintenance Services	256,898	276,396	290,000
Total Maintenance Services		256,898	276,396	290,000
EX29-Other Contractual				
429.710	Testing	0	150	0
429.900	Other Contractual	5,217	19,000	10,000
Total Other Contractual		5,217	19,150	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	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	30,787	57,655	60,000
Total Misc Supplies		30,787	57,880	60,225
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	29	337	321
Total Loan Payments		29	337	321
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	66,194	78,584	69,813
Total Intra Govern/Recov Expens		66,194	78,584	69,813
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	290,709	139,141	160,000
Total Capital Project Transfers		290,709	139,141	160,000
EX51-Equipment Over \$5000				
451.200	Vehicles	145	0	0
Total Equipment Over \$5000		145	0	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	0	1,200	0
Total Land Acquisitions		0	1,200	0
Division Total: Non-Departmental		672,445	602,201	636,333
Department Total: Non-Departmental		672,445	602,201	636,333
Fund Total: FAIRVIEW RSA #14		672,445	602,201	636,333

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	467,941	460,617	486,640
TOTAL EXPENDITURES	453,056	489,538	505,851

Audit balance as of 6/30/2009 148,739

 Estimated revenues 2009-2010 fiscal year 460,617

 Estimated expenditures 2009-2010 fiscal year (489,538)

 Estimated adjustment to fund balance (28,921)

Estimated fund balance 6/30/2010 119,818

 Estimated revenues 2010-2011 fiscal year 486,640

 Estimated expenditures 2010-2011 fiscal year (487,851)
 Capital Projects (18,000)

 Estimated FY 2011 adjustment to fund balance (19,211)

Estimated fund balance 6/30/2011 100,607

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$123,504,700. A mill rate of 4.11 has been requested by the RSA 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	115,814,800	475,900	0	26,600	449,300
Sr Cit/Vet	7,689,900	31,600	31,600	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	123,504,700	507,500	31,600	26,600	449,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$449,300
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	1,940

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES	<u>\$486,640</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE11-General Property Taxes				
311.100	Real Property	405,247	438,400	449,300
311.102	Real Property-Delinquent	37,137	7,500	25,000
311.400	Penalty & Interest	18,636	9,000	10,000
311.500	Vehicle Tax State Collec	4,210	4,320	1,940
Total General Property Taxes		465,230	459,220	486,240
RE61-Interest Earnings				
361.100	Interest On Investments	2,711	1,397	400
Total Interest Earnings		2,711	1,397	400
Division Total: Non-Departmental		467,941	\$460,617	\$486,640
Department Total: Non-Departmental		467,941	\$460,617	\$486,640
Fund Total: CASWELL LAKE RSA #15		467,941	\$460,617	\$486,640



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,423	8,018	5,500
411.300	Overtime Wages	44	200	200
Total Salaries & Wages		4,467	8,218	5,700
EX12-Benefits				
412.200	Unemployment Contrib	27	48	35
412.300	Medicare	65	122	83
412.600	Workers Compensation	377	800	527
412.700	Sbs Contribution	275	493	350
Total Benefits		744	1,463	995
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	60	0	0
Total Expenses Within Borough		60	0	0
EX22-Advertising				
422.000	Advertising	281	350	350
Total Advertising		281	350	350
EX24-Utilities-Building Oprtns				
424.100	Electricity	330	400	400
424.500	Garbage Pickups	27	0	0
Total Utilities-Building Oprtns		357	400	400
EX25-Rental/Lease				
425.300	Equipment Rental	19	500	5,000
Total Rental/Lease		19	500	5,000
EX26-Professional Charges				
426.300	Due & Fees	3,192	3,850	3,850
426.600	Computer Software	0	345	0
Total Professional Charges		3,192	4,195	3,850
EX27-Insurance & Bond				
427.500	Liability Insurance	366	420	430
Total Insurance & Bond		366	420	430
EX28-Maintenance Services				
428.600	Road Maintenance Services	268,755	376,144	380,500
Total Maintenance Services		268,755	376,144	380,500
EX29-Other Contractual				
429.900	Other Contractual	7,020	8,750	8,450
Total Other Contractual		7,020	8,750	8,450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	25	25
Total Maintenance Supplies		0	25	25
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	100
Total Fuel/Oil-Vehicle Use		0	100	100
EX33-Misc Supplies				
433.900	Other Supplies	6,361	19,100	10,000
Total Misc Supplies		6,361	19,100	10,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	102,186	69,873	72,051
Total Intra Govern/Recov Expens		102,186	69,873	72,051
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	59,026	0	18,000
Total Capital Project Transfers		59,026	0	18,000
EX51-Equipment Over \$5000				
451.200	Vehicles	222	0	0
Total Equipment Over \$5000		222	0	0
Division Total: Non-Departmental		453,056	489,538	505,851
Department Total: Non-Departmental		453,056	489,538	505,851
Fund Total: CASWELL LAKE RSA #15		453,056	489,538	505,851

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,344,087	1,383,100	1,202,980
TOTAL EXPENDITURES	1,022,512	1,404,457	1,432,996

Audit balance as of 6/30/2009 761,719

Estimated revenues 2009-2010 fiscal year 1,383,100

Estimated expenditures 2009-2010 fiscal year (1,404,457)

Loan – Principal Payment (3,777)

Estimated adjustment to fund balance (25,134)

Estimated fund balance 6/30/2010 736,585

Estimated revenues 2010-2011 fiscal year 1,202,980

Estimated expenditures 2010-2011 fiscal year (1,032,996)

Capital projects (400,000)

Principal payment (3,833)

Estimated FY 2011 adjustment to fund balance (233,849)

Estimated fund balance 6/30/2011 502,736

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$911,852,700. A mill rate of 1.50 has been requested by the RSA 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	815,010,700	1,222,500	0	68,400	1,154,100
Sr Cit/Vet	67,493,400	101,200	101,200	0	0
Farm	27,943,000	0	0	0	0
Personal	1,405,600	2,100	0	100	2,000
Total	911,852,700	1,325,800	101,200	68,500	1,156,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,154,100
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	2,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Taxes	29,050

361 000 INTEREST

361 100	Interest earnings	<u>1,830</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,202,980</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,251,834	1,333,500	1,154,100
311.102	Real Property-Delinquent	23,778	3,000	10,000
311.200	Personal Property	2,090	2,700	2,000
311.202	Personal Property-Delinq	117	0	0
311.400	Penalty & Interest	12,484	7,000	6,000
311.500	Vehicle Tax State Collec	31,400	32,190	29,050
Total General Property Taxes		1,321,703	1,378,390	1,201,150
RE61-Interest Earnings				
361.100	Interest On Investments	12,253	4,710	1,830
Total Interest Earnings		12,253	4,710	1,830
RE67-Transfer From Other Funds				
367.400	Capital Projects	10,131	0	0
Total Transfer From Other Funds		10,131	0	0
Division Total: Non-Departmental		1,344,087	\$1,383,100	\$1,202,980
Department Total: Non-Departmental		1,344,087	\$1,383,100	\$1,202,980
Fund Total: SOUTH COLONY RSA #16		1,344,087	\$1,383,100	\$1,202,980



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,407	22,802	20,000
411.300	Overtime Wages	276	2,000	2,000
Total Salaries & Wages		15,683	24,802	22,000
EX12-Benefits				
412.200	Unemployment Contrib	95	132	132
412.300	Medicare	228	319	319
412.600	Workers Compensation	1,316	1,934	2,031
412.700	Sbs Contribution	962	1,349	1,349
Total Benefits		2,601	3,734	3,831
EX22-Advertising				
422.000	Advertising	83	300	300
Total Advertising		83	300	300
EX24-Utilities-Building Optrns				
424.100	Electricity	26,471	27,600	28,000
424.500	Garbage Pickups	684	500	500
Total Utilities-Building Optrns		27,155	28,100	28,500
EX25-Rental/Lease				
425.300	Equipment Rental	1,499	3,110	15,000
Total Rental/Lease		1,499	3,110	15,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
Total Professional Charges		0	345	0
EX27-Insurance & Bond				
427.100	Property Insurance	243	280	325
427.500	Liability Insurance	399	460	475
Total Insurance & Bond		642	740	800
EX28-Maintenance Services				
428.600	Road Maintenance Services	452,595	666,853	690,000
Total Maintenance Services		452,595	666,853	690,000
EX29-Other Contractual				
429.900	Other Contractual	1,717	3,400	4,000
Total Other Contractual		1,717	3,400	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,500	2,500
Total Maintenance Supplies		0	2,500	2,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/30/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	67,341	109,790	130,000
Total Misc Supplies		67,341	109,790	130,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	107	1,235	1,178
Total Loan Payments		107	1,235	1,178
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	119,739	152,492	134,887
Total Intra Govern/Recov Expens		119,739	152,492	134,887
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	333,090	407,056	400,000
Total Capital Project Transfers		333,090	407,056	400,000
EX51-Equipment Over \$5000				
451.200	Vehicles	260	0	0
Total Equipment Over \$5000		260	0	0
Division Total: Non-Departmental		1,022,512	1,404,457	1,432,996
Department Total: Non-Departmental		1,022,512	1,404,457	1,432,996
Fund Total: SOUTH COLONY RSA #16		1,022,512	1,404,457	1,432,996

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,978,480	1,890,805	1,963,010
TOTAL EXPENDITURES	1,830,992	1,924,202	2,184,810

Audit balance as of 6/30/2009 255,197

Estimated revenues 2009-2010 fiscal year 1,890,805

Estimated expenditures 2009-2010 fiscal year (1,924,202)

Estimated adjustment to fund balance (33,397)

Estimated fund balance 6/30/2010 221,800

Estimated revenues 2010-2011 fiscal year 1,963,010

Estimated expenditures 2010-2011 fiscal year (1,329,616)

Capital projects (855,194)

Estimated FY 2011 adjustment to fund balance (221,800)

Estimated fund balance 6/30/2011 -0-

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$771,083,400. A mill rate of 2.75 has been requested by the RSA 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	723,038,300	1,988,300	0	111,300	1,877,000
Sr Cit/Vet	46,417,200	127,600	127,600	0	0
Farm	1,155,900	0	0	0	0
Personal	472,000	1,200	0	0	1,200
Total	771,083,400	2,117,100	127,600	111,300	1,878,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,877,000
311 102	Real Property Taxes - Delinquent	40,000
311 200	Personal Property	1,200
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	29,240

361 000 INTEREST

361 100	Interest earnings	<u>570</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,963,010</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,832,646	1,835,000	1,877,000
311.102	Real Property-Delinquent	67,914	6,000	40,000
311.200	Personal Property	1,277	1,200	1,200
311.400	Penalty & Interest	34,275	17,000	15,000
311.500	Vehicle Tax State Collec	28,760	29,480	29,240
Total General Property Taxes		1,964,872	1,888,680	1,962,440
RE61-Interest Earnings				
361.100	Interest On Investments	3,864	2,125	570
Total Interest Earnings		3,864	2,125	570
RE67-Transfer From Other Funds				
367.400	Capital Projects	9,744	0	0
Total Transfer From Other Funds		9,744	0	0
Division Total: Non-Departmental		1,978,480	\$1,890,805	\$1,963,010
Department Total: Non-Departmental		1,978,480	\$1,890,805	\$1,963,010
Fund Total: KNIK RSA #17		1,978,480	\$1,890,805	\$1,963,010



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	31,731	30,330	25,000
411.300	Overtime Wages	189	700	700
Total Salaries & Wages		31,920	31,030	25,700
EX12-Benefits				
412.200	Unemployment Contrib	192	183	155
412.300	Medicare	463	440	373
412.600	Workers Compensation	2,679	2,666	2,372
412.700	Sbs Contribution	1,957	1,859	1,576
Total Benefits		5,291	5,148	4,476
EX22-Advertising				
422.000	Advertising	526	250	250
Total Advertising		526	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	8,896	9,200	11,000
424.500	Garbage Pickups	205	50	250
Total Utilities-Building Optrns		9,101	9,250	11,250
EX25-Rental/Lease				
425.300	Equipment Rental	1,090	2,033	75,000
Total Rental/Lease		1,090	2,033	75,000
EX26-Professional Charges				
426.300	Due & Fees	0	3,136	0
426.600	Computer Software	0	345	0
426.900	Other Professional Chgs	0	4,500	3,500
Total Professional Charges		0	7,981	3,500
EX27-Insurance & Bond				
427.500	Liability Insurance	72	85	85
Total Insurance & Bond		72	85	85
EX28-Maintenance Services				
428.600	Road Maintenance Services	713,972	714,041	775,000
Total Maintenance Services		713,972	714,041	775,000
EX29-Other Contractual				
429.710	Testing	345	150	0
429.900	Other Contractual	14,774	53,436	20,000
Total Other Contractual		15,119	53,586	20,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
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	119,632	139,895	140,000
Total Misc Supplies		119,632	140,120	140,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	211,020	258,862	272,830
Total Intra Govern/Recov Expens		211,020	258,862	272,830
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	722,783	700,516	855,194
Total Capital Project Transfers		722,783	700,516	855,194
EX51-Equipment Over \$5000				
451.200	Vehicles	466	0	0
Total Equipment Over \$5000		466	0	0
Division Total: Non-Departmental		1,830,992	1,924,202	2,184,810
Department Total: Non-Departmental		1,830,992	1,924,202	2,184,810
Fund Total: KNIK RSA #17		1,830,992	1,924,202	2,184,810

RECONCILIATION OF FUND BALANCE: 275 LAZY MOUNTAIN ROAD SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	193,212	198,114	207,280
TOTAL EXPENDITURES	149,207	193,933	201,177

Audit balance as of 6/30/2009 122,427

 Estimated revenues 2009-2010 fiscal year 198,114

 Estimated expenditures 2009-2010 fiscal year (193,933)
 Loan - Principal Payment (21)

 Estimated adjustment to fund balance 4,160

Estimated fund balance 6/30/2010 126,587

 Estimated revenues 2010-2011 fiscal year 207,280

 Estimated expenditures 2010-2011 fiscal year (193,177)
 Capital projects (8,000)
 Principal payment (21)

 Estimated FY 2011 adjustment to fund balance 6,082

Estimated fund balance 6/30/2011 132,669

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$92,251,600. A mill rate of 2.62 has been requested by the RSA 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	81,232,920	212,800	0	11,900	200,900
Sr Cit/Vet	9,841,900	25,700	25,700	0	0
Farm	1,176,780	0	0	0	0
Personal	0	0	0	0	0
Total	92,251,600	238,500	25,700	11,900	200,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$200,900
311 102	Real Property Taxes - Delinquent	1,000
311 400	Penalty & Interest on Delinquent Taxes	1,000
311 500	Vehicle Taxes	4,100

361 000 INTEREST

361 100	Interest earnings	<u>280</u>
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TOTAL ESTIMATED REVENUES	<u>\$207,280</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	178,372	190,500	200,900
311.102	Real Property-Delinquent	6,703	1,000	1,000
311.400	Penalty & Interest	1,582	1,000	1,000
311.500	Vehicle Tax State Collec	4,680	4,790	4,100
Total General Property Taxes		191,337	197,290	207,000
RE61-Interest Earnings				
361.100	Interest On Investments	1,875	824	280
Total Interest Earnings		1,875	824	280
Division Total: Non-Departmental		193,212	\$198,114	\$207,280
Department Total: Non-Departmental		193,212	\$198,114	\$207,280
Fund Total: LAZY MOUNTAIN RSA #19		193,212	\$198,114	\$207,280



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,316	2,835	1,400
411.300	Overtime Wages	164	200	200
Total Salaries & Wages		1,480	3,035	1,600
EX12-Benefits				
412.200	Unemployment Contrib	9	17	10
412.300	Medicare	22	40	24
412.600	Workers Compensation	125	241	148
412.700	Sbs Contribution	91	167	99
Total Benefits		247	465	281
EX22-Advertising				
422.000	Advertising	281	350	350
Total Advertising		281	350	350
EX24-Utilities-Building Optrns				
424.100	Electricity	5,272	4,600	4,600
424.500	Garbage Pickups	78	0	78
Total Utilities-Building Optrns		5,350	4,600	4,678
EX25-Rental/Lease				
425.300	Equipment Rental	15	500	10,000
Total Rental/Lease		15	500	10,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
Total Professional Charges		0	345	0
EX27-Insurance & Bond				
427.100	Property Insurance	2	20	20
427.500	Liability Insurance	6	20	20
Total Insurance & Bond		8	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	99,736	138,029	147,000
Total Maintenance Services		99,736	138,029	147,000
EX29-Other Contractual				
429.900	Other Contractual	464	500	500
Total Other Contractual		464	500	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	0
Total Fuel/Oil-Vehicle Use		0	100	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	0
433.110	Clothing	0	75	0
433.120	Tools under \$500	0	75	0
433.900	Other Supplies	8,834	13,500	15,000
Total Misc Supplies		8,834	13,700	15,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1	10	7
Total Loan Payments		1	10	7
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	19,054	15,787	13,721
Total Intra Govern/Recov Expens		19,054	15,787	13,721
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	13,698	16,472	8,000
Total Capital Project Transfers		13,698	16,472	8,000
EX51-Equipment Over \$5000				
451.200	Vehicles	39	0	0
Total Equipment Over \$5000		39	0	0
Division Total: Non-Departmental		149,207	193,933	201,177
Department Total: Non-Departmental		149,207	193,933	201,177
Fund Total: LAZY MOUNTAIN RSA #19		149,207	193,933	201,177

RECONCILIATION OF FUND BALANCE: 276

GR. WILLOW ROAD SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	586,302	621,014	696,330
TOTAL EXPENDITURES	568,896	648,872	685,920

Audit balance as of 6/30/2009 173,865

 Estimated revenues 2009-2010 fiscal year 621,014

 Estimated expenditures 2009-2010 fiscal year (648,872)
 Ordinance 10-044 (100,000)

Estimated adjustment to fund balance (127,858)

Estimated fund balance 6/30/2010 46,007

 Estimated revenues 2010-2011 fiscal year 696,330

 Estimated expenditures 2010-2011 fiscal year (596,920)
 Capital projects (89,000)

 Estimated FY 2011 adjustment to fund balance 10,410

Estimated fund balance 6/30/2011 56,417

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$230,307,600. A mill rate of 3.39 has been requested by the RSA 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	210,012,900	711,900	0	39,800	672,100
Sr Cit/Vet	19,891,800	67,400	67,400	0	0
Farm	21,700	0	0	0	0
Personal	381,200	1,200	0	0	1,200
Total	230,307,600	780,500	67,400	39,800	673,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$672,100
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	1,200
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Taxes	5,560

361 000 INTEREST

361 100	Interest earnings	<u>470</u>
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TOTAL ESTIMATED REVENUES \$696,330



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.100	Real Property	542,544	602,100	672,100
311.102	Real Property-Delinquent	22,636	5,000	10,000
311.200	Personal Property	514	500	1,200
311.400	Penalty & Interest	11,309	6,000	7,000
311.500	Vehicle Tax State Collec	5,780	5,930	5,560
Total General Property Taxes		582,783	619,530	695,860
RE61-Interest Earnings				
361.100	Interest On Investments	3,141	1,484	470
Total Interest Earnings		3,141	1,484	470
RE67-Transfer From Other Funds				
367.400	Capital Projects	378	0	0
Total Transfer From Other Funds		378	0	0
Division Total: Non-Departmental		586,302	\$621,014	\$696,330
Department Total: Non-Departmental		586,302	\$621,014	\$696,330
Fund Total: GREATER WILLOW RSA #20		586,302	\$621,014	\$696,330



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,164	8,500	8,500
411.300	Overtime Wages	113	400	400
Total Salaries & Wages		6,277	8,900	8,900
EX12-Benefits				
412.200	Unemployment Contrib	38	54	54
412.300	Medicare	91	130	130
412.600	Workers Compensation	528	783	822
412.700	Sbs Contribution	385	546	546
Total Benefits		1,042	1,513	1,552
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX24-Utilities-Building Optrns				
424.100	Electricity	3,954	3,700	2,000
424.500	Garbage Pickups	62	300	300
Total Utilities-Building Optrns		4,016	4,000	2,300
EX25-Rental/Lease				
425.200	Building Rental	30	120	100
425.300	Equipment Rental	377	1,880	10,000
Total Rental/Lease		407	2,000	10,100
EX26-Professional Charges				
426.300	Due & Fees	3,192	4,000	4,000
426.600	Computer Software	0	345	0
426.900	Other Professional Chgs	0	18,200	5,000
Total Professional Charges		3,192	22,545	9,000
EX27-Insurance & Bond				
427.500	Liability Insurance	1,066	1,230	1,250
Total Insurance & Bond		1,066	1,230	1,250
EX28-Maintenance Services				
428.600	Road Maintenance Services	352,986	415,520	430,000
Total Maintenance Services		352,986	415,520	430,000
EX29-Other Contractual				
429.900	Other Contractual	1,230	22,635	20,000
Total Other Contractual		1,230	22,635	20,000
EX33-Misc Supplies				
433.900	Other Supplies	23,384	43,300	43,300
Total Misc Supplies		23,384	43,300	43,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/8/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	86,825	68,754	70,318
Total Intra Govern/Recov Expens		86,825	68,754	70,318
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	88,280	56,475	89,000
Total Capital Project Transfers		88,280	56,475	89,000
EX51-Equipment Over \$5000				
451.200	Vehicles	191	0	0
Total Equipment Over \$5000		191	0	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	0	1,800	0
Total Land Acquisitions		0	1,800	0
Division Total: Non-Departmental		568,896	648,872	685,920
Department Total: Non-Departmental		568,896	648,872	685,920
Fund Total: GREATER WILLOW RSA #20		568,896	648,872	685,920

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,083,648	1,026,002	1,059,230
TOTAL EXPENDITURES	949,217	1,030,076	1,105,285

Audit balance as of 6/30/2009 394,574

 Estimated revenues 2009-2010 fiscal year 1,026,002

 Estimated expenditures 2009-2010 fiscal year (1,030,076)

 Loan – Principal Payment (16,700)

 Estimated adjustment to fund balance (20,774)

Estimated fund balance 6/30/2010 373,800

 Estimated revenues 2010-2011 fiscal year 1,059,230

 Estimated expenditures 2010-2011 fiscal year (1,065,285)

 Capital Projects (40,000)

 Estimated FY 2011 adjustment to fund balance (46,055)

Estimated fund balance 6/30/2011 327,745

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$448,271,200. A mill rate of 2.57 has been requested by the RSA 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	417,434,900	1,072,800	0	60,000	1,012,800
Sr Cit/Vet	30,315,100	77,900	77,900	0	0
Farm	259,900	0	0	0	0
Personal	261,300	600	0	0	600
Total	448,271,200	1,151,300	77,900	60,000	1,013,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,012,800
311 102	Real Property Taxes - Delinquent	25,000
311 200	Personal Property Taxes	600
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	9,840

361 000 INTEREST

361 100	Interest earnings	<u>990</u>
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TOTAL ESTIMATED REVENUES \$1,059,230



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,009,275	998,500	1,012,800
311.102	Real Property-Delinquent	33,418	4,000	25,000
311.200	Personal Property	571	500	600
311.400	Penalty & Interest	19,419	9,000	10,000
311.500	Vehicle Tax State Collec	10,370	10,630	9,840
Total General Property Taxes		1,073,053	1,022,630	1,058,240
RE61-Interest Earnings				
361.100	Interest On Investments	6,613	3,372	990
Total Interest Earnings		6,613	3,372	990
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,982	0	0
Total Transfer From Other Funds		3,982	0	0
Division Total: Non-Departmental		1,083,648	\$1,026,002	\$1,059,230
Department Total: Non-Departmental		1,083,648	\$1,026,002	\$1,059,230
Fund Total: BIG LAKE RSA #21		1,083,648	\$1,026,002	\$1,059,230



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,820	14,000	14,000
411.300	Overtime Wages	101	300	300
Total Salaries & Wages		10,921	14,300	14,300
EX12-Benefits				
412.200	Unemployment Contrib	66	86	86
412.300	Medicare	159	208	208
412.600	Workers Compensation	917	1,257	1,320
412.700	Sbs Contribution	670	877	877
Total Benefits		1,812	2,428	2,491
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	798	800	800
Total Expenses Within Borough		798	800	800
EX22-Advertising				
422.000	Advertising	281	250	250
Total Advertising		281	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	2,966	2,300	2,500
424.500	Garbage Pickups	25	0	0
Total Utilities-Building Optrns		2,991	2,300	2,500
EX25-Rental/Lease				
425.300	Equipment Rental	469	1,100	10,000
Total Rental/Lease		469	1,100	10,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
426.900	Other Professional Chgs	0	20,130	500
Total Professional Charges		0	20,475	500
EX27-Insurance & Bond				
427.500	Liability Insurance	43	50	50
Total Insurance & Bond		43	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	592,259	511,875	795,000
Total Maintenance Services		592,259	511,875	795,000
EX29-Other Contractual				
429.900	Other Contractual	6,991	11,500	10,000
Total Other Contractual		6,991	11,500	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
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	0
433.110	Clothing	0	75	0
433.120	Tools under \$500	0	75	0
433.900	Other Supplies	97,408	129,650	130,000
Total Misc Supplies		97,408	129,875	130,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,436	718	0
Total Loan Payments		1,436	718	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	141,675	96,405	98,894
Total Intra Govern/Recov Expens		141,675	96,405	98,894
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	91,820	237,000	40,000
Total Capital Project Transfers		91,820	237,000	40,000
EX51-Equipment Over \$5000				
451.200	Vehicles	313	0	0
Total Equipment Over \$5000		313	0	0
Division Total: Non-Departmental		949,217	1,030,076	1,105,285
Department Total: Non-Departmental		949,217	1,030,076	1,105,285
Fund Total: BIG LAKE RSA #21		949,217	1,030,076	1,105,285

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	121,245	124,596	135,830
TOTAL EXPENDITURES	133,263	116,918	132,101

Audit balance as of 6/30/2009 8,948

Estimated revenues 2009-2010 fiscal year 124,596

Estimated expenditures 2009-2010 fiscal year (116,918)
Loan – Principal Payment (466)

Estimated adjustment to fund balance 7,212

Estimated fund balance 6/30/2010 16,160

Estimated revenues 2010-2011 fiscal year 135,830

Estimated expenditures 2010-2011 fiscal year (124,101)
Capital Projects (8,000)
Principal payment (473)

Estimated FY 2011 adjustment to fund balance 3,256

Estimated fund balance 6/30/2011 19,416

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$37,557,900. A mill rate of 4.01 has been requested by the RSA 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	33,425,240	134,000	0	7,500	126,500
Sr Cit/Vet	3,478,100	13,900	13,900	0	0
Farm	654,560	0	0	0	0
Personal	0	0	0	0	0
Total	37,557,900	147,900	13,900	7,500	126,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$126,500
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	2,250

361 000 INTEREST

361 100	Interest earnings	<u>80</u>
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TOTAL ESTIMATED REVENUES \$135,830



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	106,060	118,700	126,500
311.102	Real Property-Delinquent	8,772	1,000	5,000
311.400	Penalty & Interest	3,459	2,000	2,000
311.500	Vehicle Tax State Collec	2,410	2,470	2,250
Total General Property Taxes		120,701	124,170	135,750
RE61-Interest Earnings				
361.100	Interest On Investments	544	426	80
Total Interest Earnings		544	426	80
Division Total: Non-Departmental		121,245	\$124,596	\$135,830
Department Total: Non-Departmental		121,245	\$124,596	\$135,830
Fund Total: NORTH COLONY RSA #23		121,245	\$124,596	\$135,830



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,448	5,000	5,000
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		4,448	5,200	5,200
EX12-Benefits				
412.200	Unemployment Contrib	27	32	32
412.300	Medicare	65	76	76
412.600	Workers Compensation	374	458	480
412.700	Sbs Contribution	273	319	319
Total Benefits		739	885	907
EX22-Advertising				
422.000	Advertising	277	300	300
Total Advertising		277	300	300
EX24-Utilities-Building Optrns				
424.100	Electricity	330	500	500
424.500	Garbage Pickups	120	0	120
Total Utilities-Building Optrns		450	500	620
EX25-Rental/Lease				
425.300	Equipment Rental	154	700	3,000
Total Rental/Lease		154	700	3,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
Total Professional Charges		0	345	0
EX27-Insurance & Bond				
427.100	Property Insurance	30	35	50
427.500	Liability Insurance	6	20	20
Total Insurance & Bond		36	55	70
EX28-Maintenance Services				
428.600	Road Maintenance Services	97,851	81,818	86,163
Total Maintenance Services		97,851	81,818	86,163
EX29-Other Contractual				
429.900	Other Contractual	382	0	0
Total Other Contractual		382	0	0
EX33-Misc Supplies				
433.900	Other Supplies	9,082	13,500	13,500
Total Misc Supplies		9,082	13,500	13,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	14	152	145
Total Loan Payments		14	152	145
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	19,784	13,463	14,196
Total Intra Govern/Recov Expens		19,784	13,463	14,196
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	0	8,000
Total Capital Project Transfers		0	0	8,000
EX51-Equipment Over \$5000				
451.200	Vehicles	46	0	0
Total Equipment Over \$5000		46	0	0
Division Total: Non-Departmental		133,263	116,918	132,101
Department Total: Non-Departmental		133,263	116,918	132,101
Fund Total: NORTH COLONY RSA #23		133,263	116,918	132,101

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,078,981	1,129,997	1,202,320
TOTAL EXPENDITURES	977,165	1,131,850	1,168,611

Audit balance as of 6/30/2009 304,513

 Estimated revenues 2009-2010 fiscal year 1,129,997

 Estimated expenditures 2009-2010 fiscal year (1,131,850)
 Loan – Principal Payment (3,501)

 Estimated adjustment to fund balance (5,354)

Estimated fund balance 6/30/2010 299,159

 Estimated revenues 2010-2011 fiscal year 1,202,320

 Estimated expenditures 2010-2011 fiscal year (918,611)
 Capital projects (250,000)
 Principal payment (3,553)

 Estimated FY 2011 adjustment to fund balance 30,156

Estimated fund balance 6/30/2011 329,315

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$870,490,100. A mill rate of 1.53 has been requested by the RSA 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	799,836,000	1,223,700	0	68,500	1,155,200
Sr Cit/Vet	63,182,400	96,600	96,600	0	0
Farm	3,942,900	0	0	0	0
Personal	3,528,800	5,300	0	200	5,100
Total	870,490,100	1,325,600	96,600	68,700	1,160,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,155,200
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	5,100
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	27,050

361 000 INTEREST

361 100	Interest earnings	<u>970</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,202,320</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,015,156	1,085,300	1,155,200
311.102	Real Property-Delinquent	11,879	1,800	10,000
311.200	Personal Property	5,462	5,700	5,100
311.400	Penalty & Interest	9,095	4,000	4,000
311.500	Vehicle Tax State Collec	29,410	30,150	27,050
Total General Property Taxes		1,071,002	1,126,950	1,201,350
RE61-Interest Earnings				
361.100	Interest On Investments	6,495	3,047	970
Total Interest Earnings		6,495	3,047	970
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,484	0	0
Total Transfer From Other Funds		1,484	0	0
Division Total: Non-Departmental		1,078,981	\$1,129,997	\$1,202,320
Department Total: Non-Departmental		1,078,981	\$1,129,997	\$1,202,320
Fund Total: BOGARD RSA #25		1,078,981	\$1,129,997	\$1,202,320



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,148	17,600	16,000
411.300	Overtime Wages	0	1,000	1,000
Total Salaries & Wages		14,148	18,600	17,000
EX12-Benefits				
412.200	Unemployment Contrib	85	106	102
412.300	Medicare	206	259	247
412.600	Workers Compensation	1,191	1,549	1,570
412.700	Sbs Contribution	867	1,081	1,043
Total Benefits		2,349	2,995	2,962
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	84	0	0
Total Expenses Within Borough		84	0	0
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	27,173	27,000	27,500
424.500	Garbage Pickups	666	500	500
Total Utilities-Building Optrns		27,839	27,500	28,000
EX25-Rental/Lease				
425.300	Equipment Rental	1,376	2,000	20,000
Total Rental/Lease		1,376	2,000	20,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
426.900	Other Professional Chgs	750	2,500	750
Total Professional Charges		750	2,845	750
EX27-Insurance & Bond				
427.100	Property Insurance	225	260	305
427.500	Liability Insurance	46	52	50
Total Insurance & Bond		271	312	355
EX28-Maintenance Services				
428.600	Road Maintenance Services	519,011	565,767	600,000
Total Maintenance Services		519,011	565,767	600,000
EX29-Other Contractual				
429.900	Other Contractual	1,690	5,000	5,000
Total Other Contractual		1,690	5,000	5,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,200	12,000
Total Maintenance Supplies		0	1,200	12,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	750	750
Total Fuel/Oil-Vehicle Use		0	750	750
EX33-Misc Supplies				
433.900	Other Supplies	60,491	108,000	120,000
Total Misc Supplies		60,491	108,000	120,000
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	99	1,145	1,092
Total Loan Payments		99	1,145	1,092
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	112,463	123,092	109,952
Total Intra Govern/Recov Expens		112,463	123,092	109,952
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	236,350	271,894	250,000
Total Capital Project Transfers		236,350	271,894	250,000
EX51-Equipment Over \$5000				
451.200	Vehicles	244	0	0
Total Equipment Over \$5000		244	0	0
Division Total: Non-Departmental		977,165	1,131,850	1,168,611
Department Total: Non-Departmental		977,165	1,131,850	1,168,611
Fund Total: BOGARD RSA #25		977,165	1,131,850	1,168,611

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	665,950	673,809	718,630
TOTAL EXPENDITURES	578,047	681,548	693,888

Audit balance as of 6/30/2009 215,380

Estimated revenues 2009-2010 fiscal year 673,809

Estimated expenditures 2009-2010 fiscal year (681,548)
 Loan – Principal Payment (197)

Estimated adjustment to fund balance (7,936)

Estimated fund balance 6/30/2010 207,444

Estimated revenues 2010-2011 fiscal year 718,630

Estimated expenditures 2010-2011 fiscal year (515,888)
 Capital projects (178,000)
 Principal payment (200)

Estimated FY 2011 adjustment to fund balance 24,542

Estimated fund balance 6/30/2011 231,986

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$274,546,350. A mill rate of 3.04 has been requested by the RSA 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	240,721,350	731,700	0	40,900	690,800
Sr Cit/Vet	31,504,800	95,700	95,700	0	0
Farm	2,320,200	0	0	0	0
Personal	0	0	0	0	0
Total	274,546,350	827,400	95,700	40,900	690,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$690,800
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	12,280

361 000 INTEREST

361 100	Interest earnings	<u>550</u>
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TOTAL ESTIMATED REVENUES \$718,630



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
RE11-General Property Taxes				
311.100	Real Property	596,824	650,400	690,800
311.102	Real Property-Delinquent	18,100	3,000	10,000
311.400	Penalty & Interest	9,113	5,000	5,000
311.500	Vehicle Tax State Collec	13,380	13,710	12,280
Total General Property Taxes		637,417	672,110	718,080
RE61-Interest Earnings				
361.100	Interest On Investments	3,686	1,699	550
Total Interest Earnings		3,686	1,699	550
RE67-Transfer From Other Funds				
367.400	Capital Projects	24,847	0	0
Total Transfer From Other Funds		24,847	0	0
Division Total: Non-Departmental		665,950	\$673,809	\$718,630
Department Total: Non-Departmental		665,950	\$673,809	\$718,630
Fund Total: GREATER BUTTE RSA #26		665,950	\$673,809	\$718,630



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,458	9,020	5,000
411.300	Overtime Wages	101	300	300
Total Salaries & Wages		5,559	9,320	5,300
EX12-Benefits				
412.200	Unemployment Contrib	34	48	32
412.300	Medicare	81	116	77
412.600	Workers Compensation	467	620	490
412.700	Sbs Contribution	341	494	325
Total Benefits		923	1,278	924
EX22-Advertising				
422.000	Advertising	277	300	300
Total Advertising		277	300	300
EX24-Utilities-Building Optrns				
424.100	Electricity	12,373	12,000	12,000
424.500	Garbage Pickups	521	500	500
Total Utilities-Building Optrns		12,894	12,500	12,500
EX25-Rental/Lease				
425.300	Equipment Rental	206	500	15,000
Total Rental/Lease		206	500	15,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
Total Professional Charges		0	345	0
EX27-Insurance & Bond				
427.100	Property Insurance	13	20	20
427.500	Liability Insurance	15	20	20
Total Insurance & Bond		28	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	307,677	350,679	370,000
Total Maintenance Services		307,677	350,679	370,000
EX29-Other Contractual				
429.710	Testing	0	100	100
429.900	Other Contractual	1,445	1,000	1,000
Total Other Contractual		1,445	1,100	1,100
EX33-Misc Supplies				
433.120	Tools under \$500	36	0	0
433.900	Other Supplies	29,889	45,600	46,000
Total Misc Supplies		29,925	45,600	46,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	6	64	61
Total Loan Payments		6	64	61
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	64,506	75,466	64,663
Total Intra Govern/Recov Expens		64,506	75,466	64,663
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	154,463	184,356	178,000
Total Capital Project Transfers		154,463	184,356	178,000
EX51-Equipment Over \$5000				
451.200	Vehicles	138	0	0
Total Equipment Over \$5000		138	0	0
Division Total: Non-Departmental		578,047	681,548	693,888
Department Total: Non-Departmental		578,047	681,548	693,888
Fund Total: GREATER BUTTE RSA #26		578,047	681,548	693,888

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,392,085	1,438,347	1,487,190
TOTAL EXPENDITURES	1,233,605	1,414,927	1,606,873

Audit balance as of 6/30/2009			459,826
Estimated revenues 2009-2010 fiscal year	1,438,347		
Estimated expenditures 2009-2010 fiscal year	(1,414,927)		
Estimated adjustment to fund balance		23,420	
Estimated fund balance 6/30/2010			483,246
Estimated revenues 2010-2011 fiscal year	1,487,190		
Estimated expenditures 2010-2011 fiscal year	(982,873)		
Capital projects	(624,000)		
Estimated FY 2011 adjustment to fund balance		(119,683)	
Estimated fund balance 6/30/2011			363,563

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$498,994,800. A mill rate of 3.24 has been requested by the RSA 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	462,845,860	1,499,600	0	83,900	1,415,700
Sr Cit/Vet	33,673,590	109,100	109,100	0	0
Farm	117,350	0	0	0	0
Personal	2,358,000	7,600	0	400	7,200
Total	498,994,800	1,616,300	109,100	84,300	1,422,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,415,700
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property Taxes	7,200
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	18,130

361 000 INTEREST

361 100	Interest earnings	<u>1,160</u>
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TOTAL ESTIMATED REVENUES \$1,487,190



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	1,249,583	1,386,200	1,415,700
311.102	Real Property-Delinquent	54,029	10,000	30,000
311.200	Personal Property	3,542	3,700	7,200
311.400	Penalty & Interest	26,551	15,000	15,000
311.500	Vehicle Tax State Collec	18,950	19,430	18,130
Total General Property Taxes		1,352,655	1,434,330	1,486,030
RE61-Interest Earnings				
361.100	Interest On Investments	7,755	4,017	1,160
Total Interest Earnings		7,755	4,017	1,160
RE67-Transfer From Other Funds				
367.400	Capital Projects	31,675	0	0
Total Transfer From Other Funds		31,675	0	0
Division Total: Non-Departmental		1,392,085	\$1,438,347	\$1,487,190
Department Total: Non-Departmental		1,392,085	\$1,438,347	\$1,487,190
Fund Total: MEADOW LAKES RSA #27		1,392,085	\$1,438,347	\$1,487,190



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	25,268	19,450	17,000
411.300	Overtime Wages	26	1,000	1,000
Total Salaries & Wages		25,294	20,450	18,000
EX12-Benefits				
412.200	Unemployment Contrib	152	108	108
412.300	Medicare	367	261	261
412.600	Workers Compensation	2,144	1,583	1,662
412.700	Sbs Contribution	1,551	1,104	1,104
Total Benefits		4,214	3,056	3,135
EX22-Advertising				
422.000	Advertising	83	250	250
Total Advertising		83	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	6,025	6,900	6,750
424.500	Garbage Pickups	36	100	250
Total Utilities-Building Optrns		6,061	7,000	7,000
EX25-Rental/Lease				
425.300	Equipment Rental	841	1,000	50,000
Total Rental/Lease		841	1,000	50,000
EX26-Professional Charges				
426.300	Due & Fees	3,192	3,500	3,500
426.600	Computer Software	0	345	0
426.900	Other Professional Chgs	40	0	0
Total Professional Charges		3,232	3,845	3,500
EX27-Insurance & Bond				
427.500	Liability Insurance	390	450	400
427.800	Insurance Adjusters Fees	12,000	0	0
427.900	Insurance Deductible	0	0	60
Total Insurance & Bond		12,390	450	460
EX28-Maintenance Services				
428.600	Road Maintenance Services	492,654	547,205	600,000
Total Maintenance Services		492,654	547,205	600,000
EX29-Other Contractual				
429.710	Testing	0	150	150
429.900	Other Contractual	1,614	24,000	10,000
Total Other Contractual		1,614	24,150	10,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	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	60,944	119,000	120,000
Total Misc Supplies		60,944	119,225	120,225
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	123,101	107,601	168,853
Total Intra Govern/Recov Expens		123,101	107,601	168,853
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	502,910	579,395	624,000
Total Capital Project Transfers		502,910	579,395	624,000
EX51-Equipment Over \$5000				
451.200	Vehicles	267	0	0
Total Equipment Over \$5000		267	0	0
Division Total: Non-Departmental		1,233,605	1,414,927	1,606,873
Department Total: Non-Departmental		1,233,605	1,414,927	1,606,873
Fund Total: MEADOW LAKES RSA #27		1,233,605	1,414,927	1,606,873

RECONCILIATION OF FUND BALANCE: 282

GOLD TRAILS ROAD SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,402,225	1,466,574	1,354,210
TOTAL EXPENDITURES	1,485,367	1,490,687	1,494,887

Audit balance as of 6/30/2009 169,042

Estimated revenues 2009-2010 fiscal year 1,466,574

Estimated expenditures 2009-2010 fiscal year (1,490,687)

Loan – Principal Payment (2,110)

Estimated adjustment to fund balance (26,223)

Estimated fund balance 6/30/2010 142,819

Estimated revenues 2010-2011 fiscal year 1,354,210

Estimated expenditures 2010-2011 fiscal year (1,018,527)

Capital projects (476,360)

Principal payment (2,142)

Estimated FY 2011 adjustment to fund balance (142,819)

Estimated fund balance 6/30/2011 -0-

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$743,012,080. A mill rate of 2.00 has been requested by the RSA 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	686,659,870	1,373,300	0	76,900	1,296,400
Sr Cit/Vet	52,654,220	105,300	105,300	0	0
Farm	3,697,990	0	0	0	0
Personal	0	0	0	0	0
Total	743,012,080	1,478,600	105,300	76,900	1,296,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,296,400
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	29,020

361 000 INTEREST

361 100	Interest earnings	<u>790</u>
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TOTAL ESTIMATED REVENUES \$1,354,210



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,315,657	1,419,400	1,296,400
311.102	Real Property-Delinquent	28,162	3,200	20,000
311.400	Penalty & Interest	14,776	7,600	8,000
311.500	Vehicle Tax State Collec	32,090	32,890	29,020
Total General Property Taxes		1,390,685	1,463,090	1,353,420
RE61-Interest Earnings				
361.100	Interest On Investments	5,286	3,484	790
Total Interest Earnings		5,286	3,484	790
RE67-Transfer From Other Funds				
367.400	Capital Projects	6,254	0	0
Total Transfer From Other Funds		6,254	0	0
Division Total: Non-Departmental		1,402,225	\$1,466,574	\$1,354,210
Department Total: Non-Departmental		1,402,225	\$1,466,574	\$1,354,210
Fund Total: GOLD TRAIL RSA #28		1,402,225	\$1,466,574	\$1,354,210



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	24,935	29,820	30,000
411.300	Overtime Wages	126	1,000	1,000
Total Salaries & Wages		25,061	30,820	31,000
EX12-Benefits				
412.200	Unemployment Contrib	151	183	186
412.300	Medicare	364	434	450
412.600	Workers Compensation	2,112	2,627	2,862
412.700	Sbs Contribution	1,537	1,831	1,901
Total Benefits		4,164	5,075	5,399
EX22-Advertising				
422.000	Advertising	277	350	250
Total Advertising		277	350	250
EX24-Utilities-Building Optrns				
424.100	Electricity	22,256	24,000	24,000
424.500	Garbage Pickups	694	0	0
Total Utilities-Building Optrns		22,950	24,000	24,000
EX25-Rental/Lease				
425.300	Equipment Rental	3,269	1,155	50,000
Total Rental/Lease		3,269	1,155	50,000
EX26-Professional Charges				
426.300	Due & Fees	0	3,500	3,500
426.600	Computer Software	0	345	0
Total Professional Charges		0	3,845	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	136	156	185
427.500	Liability Insurance	77	88	75
Total Insurance & Bond		213	244	260
EX28-Maintenance Services				
428.600	Road Maintenance Services	505,874	620,664	630,000
Total Maintenance Services		505,874	620,664	630,000
EX29-Other Contractual				
429.710	Testing	0	150	150
429.900	Other Contractual	7,210	3,900	4,000
Total Other Contractual		7,210	4,050	4,150
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
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	64,559	99,945	100,000
Total Misc Supplies		64,559	100,170	100,225
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	60	690	658
Total Loan Payments		60	690	658
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	138,644	173,730	167,785
Total Intra Govern/Recov Expens		138,644	173,730	167,785
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	712,781	524,594	476,360
Total Capital Project Transfers		712,781	524,594	476,360
EX51-Equipment Over \$5000				
451.200	Vehicles	305	0	0
Total Equipment Over \$5000		305	0	0
Division Total: Non-Departmental		1,485,367	1,490,687	1,494,887
Department Total: Non-Departmental		1,485,367	1,490,687	1,494,887
Fund Total: GOLD TRAIL RSA #28		1,485,367	1,490,687	1,494,887

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	428,424	440,421	446,240
TOTAL EXPENDITURES	460,635	448,851	459,266

Audit balance as of 6/30/2009 127,782

 Estimated revenues 2009-2010 fiscal year 440,421

 Estimated expenditures 2009-2010 fiscal year (448,851)

 Estimated adjustment to fund balance (8,430)

Estimated fund balance 6/30/2010 119,352

 Estimated revenues 2010-2011 fiscal year 446,240

 Estimated expenditures 2010-2011 fiscal year (454,266)
 Capital Projects (5,000)

 Estimated FY 2011 adjustment to fund balance (13,026)

Estimated fund balance 6/30/2011 106,326

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$176,439,480. A mill rate of 2.73 has been requested by the RSA 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	163,750,510	447,000	0	25,000	422,000
Sr Cit/Vet	12,384,810	33,800	33,800	0	0
Farm	19,160	0	0	0	0
Personal	285,000	700	0	0	700
Total	176,439,480	481,500	33,800	25,000	422,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$422,000
311 102	Real Property Taxes - Delinquent	12,000
311 200	Personal Property	700
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	6,120

361 000 INTEREST

361 100	Interest earnings	<u>420</u>
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TOTAL ESTIMATED REVENUES	<u>\$446,240</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue**

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep:				
RE11-General Property Taxes				
311.100	Real Property	392,233	426,000	422,000
311.102	Real Property-Delinquent	17,042	1,700	12,000
311.200	Personal Property	604	700	700
311.400	Penalty & Interest	8,670	4,200	5,000
311.500	Vehicle Tax State Collec	5,970	6,120	6,120
Total General Property Taxes		424,519	438,720	445,820
RE61-Interest Earnings				
361.100	Interest On Investments	2,807	1,701	420
Total Interest Earnings		2,807	1,701	420
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,098	0	0
Total Transfer From Other Funds		1,098	0	0
Division Total: Non-Departmental		428,424	\$440,421	\$446,240
Department Total: Non-Departmental		428,424	\$440,421	\$446,240
Fund Total: GREATER TALKEETNA RSA #		428,424	\$440,421	\$446,240



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep:				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,814	8,000	8,000
411.300	Overtime Wages	0	200	200
Total Salaries & Wages		5,814	8,200	8,200
EX12-Benefits				
412.200	Unemployment Contrib	35	50	50
412.300	Medicare	85	119	119
412.600	Workers Compensation	490	721	757
412.700	Sbs Contribution	357	503	503
Total Benefits		967	1,393	1,429
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	12	0	0
Total Utilities-Building Optrns		12	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	127	1,000	5,000
Total Rental/Lease		127	1,000	5,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
Total Professional Charges		0	345	0
EX27-Insurance & Bond				
427.500	Liability Insurance	15	20	30
Total Insurance & Bond		15	20	30
EX28-Maintenance Services				
428.600	Road Maintenance Services	330,175	349,655	360,500
Total Maintenance Services		330,175	349,655	360,500
EX29-Other Contractual				
429.900	Other Contractual	3,008	4,000	4,000
Total Other Contractual		3,008	4,000	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
Total Maintenance Supplies		0	150	150
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	500
Total Fuel/Oil-Vehicle Use		0	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep:				
EX33-Misc Supplies				
433.900	Other Supplies	7,101	24,000	15,000
Total Misc Supplies		7,101	24,000	15,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	500
Total Equipment Under \$5,000		0	500	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	85,688	58,988	58,857
Total Intra Govern/Recov Expens		85,688	58,988	58,857
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	27,537	0	5,000
Total Capital Project Transfers		27,537	0	5,000
EX51-Equipment Over \$5000				
451.200	Vehicles	191	0	0
Total Equipment Over \$5000		191	0	0
Division Total: Non-Departmental		460,635	448,851	459,266
Department Total: Non-Departmental		460,635	448,851	459,266
Fund Total: GREATER TALKEETNA RSA #		460,635	448,851	459,266

RECONCILIATION OF FUND BALANCE: 284**TRAPPER CREEK ROAD SERVICE AREA**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	157,845	160,699	175,300
TOTAL EXPENDITURES	136,823	157,872	175,839

Audit balance as of 6/30/2009 85,709

 Estimated revenues 2009-2010 fiscal year 160,699

 Estimated expenditures 2009-2010 fiscal year (157,872)

 Estimated adjustment to fund balance 2,827

Estimated fund balance 6/30/2010 88,536

 Estimated revenues 2010-2011 fiscal year 175,300

 Estimated expenditures 2010-2011 fiscal year (136,839)
 Capital Projects (39,000)

 Estimated FY 2011 adjustment to fund balance (539)

Estimated fund balance 6/30/2011 87,997

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$49,790,000. A mill rate of 3.74 has been requested by the RSA 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	46,258,020	173,000	0	9,600	163,400
Sr Cit/Vet	3,441,130	12,800	12,800	0	0
Farm	90,850	0	0	0	0
Personal	0	0	0	0	0
Total	49,790,000	185,800	12,800	9,600	163,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$163,400
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	1,710

361 000 INTEREST

361 100	Interest earnings	<u>190</u>
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TOTAL ESTIMATED REVENUES	<u>\$175,300</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Revenue</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmei				
RE11-General Property Taxes				
311.100	Real Property	139,516	153,900	163,400
311.102	Real Property-Delinquent	9,989	2,000	5,000
311.400	Penalty & Interest	5,343	2,500	5,000
311.500	Vehicle Tax State Collec	1,700	1,740	1,710
Total General Property Taxes		156,548	160,140	175,110
RE61-Interest Earnings				
361.100	Interest On Investments	1,297	559	190
Total Interest Earnings		1,297	559	190
Division Total: Non-Departmental		157,845	\$160,699	\$175,300
Department Total: Non-Departmental		157,845	\$160,699	\$175,300
Fund Total: TRAPPER CREEK RSA #30		157,845	\$160,699	\$175,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,558	4,520	4,000
411.300	Overtime Wages	26	200	200
Total Salaries & Wages		1,584	4,720	4,200
EX12-Benefits				
412.200	Unemployment Contrib	10	31	26
412.300	Medicare	23	66	61
412.600	Workers Compensation	133	400	388
412.700	Sbs Contribution	98	278	258
Total Benefits		264	775	733
EX22-Advertising				
422.000	Advertising	281	0	0
Total Advertising		281	0	0
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	3	0	200
Total Utilities-Building Oprtns		3	0	200
EX25-Rental/Lease				
425.300	Equipment Rental	0	44	5,000
Total Rental/Lease		0	44	5,000
EX26-Professional Charges				
426.600	Computer Software	0	345	0
Total Professional Charges		0	345	0
EX27-Insurance & Bond				
427.500	Liability Insurance	14	20	20
Total Insurance & Bond		14	20	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	91,106	98,446	100,000
Total Maintenance Services		91,106	98,446	100,000
EX29-Other Contractual				
429.900	Other Contractual	0	1,010	2,000
Total Other Contractual		0	1,010	2,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	46	150
Total Fuel/Oil-Vehicle Use		0	46	150
EX33-Misc Supplies				
433.900	Other Supplies	1,226	3,179	5,000
Total Misc Supplies		1,226	3,179	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	21,534	19,717	19,536
Total Intra Govern/Recov Expens		21,534	19,717	19,536
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	20,765	29,570	39,000
Total Capital Project Transfers		20,765	29,570	39,000
EX51-Equipment Over \$5000				
451.200	Vehicles	46	0	0
Total Equipment Over \$5000		46	0	0
Division Total: Non-Departmental		136,823	157,872	175,839
Department Total: Non-Departmental		136,823	157,872	175,839
Fund Total: TRAPPER CREEK RSA #30		136,823	157,872	175,839

RECONCILIATION OF FUND BALANCE: 285

ALPINE ROAD SERVICE AREA

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	202,759	209,286	216,000
TOTAL EXPENDITURES	219,753	229,073	210,461

Audit balance as of 6/30/2009 73,214

Estimated revenues 2009-2010 fiscal year 209,286

Estimated expenditures 2009-2010 fiscal year (229,073)
 Loan – Principal Payment (94)

Estimated adjustment to fund balance (19,881)

Estimated fund balance 6/30/2010 53,333

Estimated revenues 2010-2011 fiscal year 216,000

Estimated expenditures 2010-2011 fiscal year (181,461)
 Capital projects (29,000)
 Principal payment (96)

Estimated FY 2011 adjustment to fund balance 5,443

Estimated fund balance 6/30/2011 58,776

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$71,644,510. A mill rate of 3.35 has been requested by the RSA 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	63,784,520	213,600	0	11,900	201,700
Sr Cit/Vet	7,772,890	26,000	26,000	0	0
Farm	87,100	0	0	0	0
Personal	0	0	0	0	0
Total	71,644,510	239,600	26,000	11,900	201,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$201,700
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	5,060

361 000 INTEREST

361 100	Interest earnings	<u>240</u>
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TOTAL ESTIMATED REVENUES	<u>\$216,000</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	175,558	197,400	201,700
311.102	Real Property-Delinquent	13,883	2,000	5,000
311.200	Personal Property	61	0	0
311.400	Penalty & Interest	5,974	3,800	4,000
311.500	Vehicle Tax State Collec	4,980	5,110	5,060
Total General Property Taxes		200,456	208,310	215,760
RE61-Interest Earnings				
361.100	Interest On Investments	1,661	976	240
Total Interest Earnings		1,661	976	240
RE67-Transfer From Other Funds				
367.400	Capital Projects	642	0	0
Total Transfer From Other Funds		642	0	0
Division Total: Non-Departmental		202,759	\$209,286	\$216,000
Department Total: Non-Departmental		202,759	\$209,286	\$216,000
Fund Total: ALPINE RSA #31		202,759	\$209,286	\$216,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,632	4,532	2,500
411.300	Overtime Wages	0	100	100
Total Salaries & Wages		2,632	4,632	2,600
EX12-Benefits				
412.200	Unemployment Contrib	17	16	16
412.300	Medicare	39	38	38
412.600	Workers Compensation	223	229	240
412.700	Sbs Contribution	162	160	160
Total Benefits		441	443	454
EX22-Advertising				
422.000	Advertising	277	300	300
Total Advertising		277	300	300
EX24-Utilities-Building Optrns				
424.100	Electricity	2,097	3,000	3,200
424.500	Garbage Pickups	120	0	0
Total Utilities-Building Optrns		2,217	3,000	3,200
EX25-Rental/Lease				
425.300	Equipment Rental	33	500	500
Total Rental/Lease		33	500	500
EX26-Professional Charges				
426.600	Computer Software	0	345	0
Total Professional Charges		0	345	0
EX27-Insurance & Bond				
427.100	Property Insurance	7	20	20
427.500	Liability Insurance	10	20	20
Total Insurance & Bond		17	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	135,735	134,655	140,000
Total Maintenance Services		135,735	134,655	140,000
EX29-Other Contractual				
429.900	Other Contractual	600	500	500
Total Other Contractual		600	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 285-ALPINE RSA #31 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	12,019	13,768	12,000
Total Misc Supplies		12,019	13,968	12,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	193	200	200
Total Equipment Under \$5,000		193	200	200
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	3	31	30
Total Loan Payments		3	31	30
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	25,253	21,319	21,437
Total Intra Govern/Recov Expens		25,253	21,319	21,437
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	40,279	49,140	29,000
Total Capital Project Transfers		40,279	49,140	29,000
EX51-Equipment Over \$5000				
451.200	Vehicles	54	0	0
Total Equipment Over \$5000		54	0	0
Division Total: Non-Departmental		219,753	229,073	210,461
Department Total: Non-Departmental		219,753	229,073	210,461
Fund Total: ALPINE RSA #31		219,753	229,073	210,461

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	14,529	13,938	14,318
TOTAL EXPENDITURES	559	15,105	18,427

Audit balance as of 6/30/2009			37,816
Estimated revenues 2009-2010 fiscal year	13,938		
Estimated expenditures 2009-2010 fiscal year	(15,105)		
Estimated adjustment to fund balance		(1,167)	
Estimated fund balance 6/30/2010			36,649
Estimated revenues 2010-2011 fiscal year	14,318		
Estimated expenditures 2010-2011 fiscal year	(18,427)		
Estimated FY2011 adjustment to fund balance		(4,109)	
Estimated fund balance 6/30/2011			32,540

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$11,706,200. A mill rate of 1.32 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	10,834,700	14,300	0	800	13,500
Sr Cit/Vet	871,500	1,100	1,100	0	0
Farm		0	0	0	0
Personal		0	0	0	0
Total	11,706,200	15,400	1,100	800	13,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$13,500
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	540

361 000 INTEREST

361 100	Interest Earnings	<u>78</u>
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TOTAL ESTIMATED REVENUES \$14,318



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmei				
RE11-General Property Taxes				
311.100	Real Property	12,112	12,900	13,500
311.102	Real Property-Delinquent	880	100	100
311.400	Penalty & Interest	386	100	100
311.500	Vehicle Tax State Collec	630	650	540
Total General Property Taxes		14,008	13,750	14,240
RE61-Interest Earnings				
361.100	Interest On Investments	521	188	78
Total Interest Earnings		521	188	78
Division Total: Non-Departmental		14,529	\$13,938	\$14,318
Department Total: Non-Departmental		14,529	\$13,938	\$14,318
Fund Total: TALKEETNA FLOOD SA #7		14,529	\$13,938	\$14,318



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	3,500	5,000
Total Salaries & Wages		0	3,500	5,000
EX12-Benefits				
412.200	Unemployment Contrib	0	21	30
412.300	Medicare	0	51	73
412.600	Workers Compensation	0	398	597
412.700	Sbs Contribution	0	215	307
Total Benefits		0	685	1,007
EX26-Professional Charges				
426.300	Due & Fees	200	500	0
Total Professional Charges		200	500	0
EX27-Insurance & Bond				
427.500	Liability Insurance	359	420	420
Total Insurance & Bond		359	420	420
EX29-Other Contractual				
429.900	Other Contractual	0	10,000	12,000
Total Other Contractual		0	10,000	12,000
Division Total: Non-Departmental		559	15,105	18,427
Department Total: Non-Departmental		559	15,105	18,427
Fund Total: TALKEETNA FLOOD SA #7		559	15,105	18,427

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	73,793	70,816	68,030
TOTAL EXPENDITURES	40,980	51,011	105,580

Audit balance as of 6/30/2009 62,866

 Estimated revenues 2009-2010 fiscal year 70,816

 Estimated expenditures 2009-2010 fiscal year (51,011)

 Loan – Principal Payment (8,271)

 Estimated adjustment to fund balance 11,534

Estimated fund balance 6/30/2010 74,400

 Estimated revenues 2010-2011 fiscal year 68,030

 Estimated expenditures 2010-2011 fiscal year (105,580)

 Loan – Principal Payment (8,271)

 Estimated FY2011 adjustment to fund balance (45,821)

Estimated fund balance 6/30/2011 28,579

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$9,230,300. A mill rate of 8.51 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	8,363,800	71,100	0	3,900	67,200
Sr Cit/Vet	866,500	7,300	7,300	0	0
Farm		0	0	0	0
Personal		0	0	0	0
Total	9,230,300	78,400	7,300	3,900	67,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$67,200
311 102	Real Property Taxes - Delinquent	100
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Tax/State Collected	440

337 000 OTHER STATE REVENUE

337 800	State PERS Relief	-0-
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361 000 INTEREST

361 100	Interest Earnings	<u>190</u>
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TOTAL ESTIMATED REVENUES \$68,030



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	69,073	68,500	67,200
311.102	Real Property-Delinquent	928	100	100
311.400	Penalty & Interest	486	100	100
311.500	Vehicle Tax State Collec	460	470	440
Total General Property Taxes		70,947	69,170	67,840
RE37-Other State Revenue				
337.800	State PERS Relief	1,571	1,039	0
Total Other State Revenue		1,571	1,039	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,275	607	190
Total Interest Earnings		1,275	607	190
Division Total: Non-Departmental		73,793	\$70,816	\$68,030
Department Total: Non-Departmental		73,793	\$70,816	\$68,030
Fund Total: GARDEN TERRACE SA #8		73,793	\$70,816	\$68,030



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.100	Permanent Wages	11,500	10,548	3,669
411.200	Temp Wages & Adjmts	168	0	0
411.300	Overtime Wages	337	1,500	500
Total Salaries & Wages		12,005	12,048	4,169
EX12-Benefits				
412.100	Insurance Contrib	3,004	2,760	988
412.200	Unemployment Contrib	73	73	26
412.300	Medicare	176	175	61
412.400	Retirement Contrib. - DB Plan	3,828	3,689	1,166
412.410	PERS Tier IV - DC Plan	246	0	0
412.411	PERS Tier IV - Health Plan	15	0	0
412.412	PERS Tier IV - HRA	38	0	0
412.413	PERS Tier IV - OD&D	9	0	0
412.600	Workers Compensation	607	606	274
412.700	Sbs Contribution	741	739	256
Total Benefits		8,737	8,042	2,771
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	77	250	250
Total Expenses Within Borough		77	250	250
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	50	500	250
Total Expenses Outside Of Boro		50	500	250
EX21-Communications				
421.100	Telephone	559	500	250
421.200	Postage	0	250	250
Total Communications		559	750	500
EX24-Utilities-Building Optrns				
424.100	Electricity	870	1,500	1,500
424.200	Water & Sewer	14,742	18,459	16,000
Total Utilities-Building Optrns		15,612	19,959	17,500
EX25-Rental/Lease				
425.300	Equipment Rental	67	0	0
Total Rental/Lease		67	0	0
EX26-Professional Charges				
426.300	Due & Fees	200	350	200
Total Professional Charges		200	350	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX27-Insurance & Bond				
427.100	Property Insurance	927	1,070	1,200
427.500	Liability Insurance	35	40	40
Total Insurance & Bond		962	1,110	1,240
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	2,000	0
Total Maintenance Services		0	2,000	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	200	0	0
429.710	Testing	0	1,041	1,000
429.900	Other Contractual	0	2,500	76,000
Total Other Contractual		200	3,541	77,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,444	1,750	1,500
Total Fuel/Oil-Vehicle Use		1,444	1,750	1,500
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,067	711	200
Total Loan Payments		1,067	711	200
Division Total: Non-Departmental		40,980	51,011	105,580
Department Total: Non-Departmental		40,980	51,011	105,580
Fund Total: GARDEN TERRACE SA #8		40,980	51,011	105,580

RECONCILIATION OF FUND BALANCE: 292**POINT MACKENZIE SERVICE AREA**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	52,386	52,253	53,770
TOTAL EXPENDITURES	880	36,297	35,020

Audit balance as of 6/30/2009			210,660
Estimated revenues 2009-2010 fiscal year	52,253		
Estimated expenditures 2009-2010 fiscal year	(36,297)		
Estimated adjustment to fund balance		15,956	
Estimated fund balance 6/30/2010			226,616
Estimated revenues 2010-2011 fiscal year	53,770		
Estimated expenditures 2010-2011 fiscal year	(35,020)		
Estimated FY2011 adjustment to fund balance		18,750	
Estimated fund balance 6/30/2011			245,366

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$7,701,800. A mill rate of 7.33 mills is requested to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,701,800	56,400	0	3,100	53,300
Sr Cit/Vet		0	0	0	0
Farm		0	0	0	0
Personal		0	0	0	0
Total	7,701,800	56,400	0	3,100	53,300

311 000 GENERAL PROPERTY TAXES

311 100 Real Property Taxes \$53,300

361 000 INTEREST

361 100 Interest Earnings 470

TOTAL ESTIMATED REVENUES \$53,770



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Revenue</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	49,233	50,800	53,300
Total General Property Taxes		49,233	50,800	53,300
RE61-Interest Earnings				
361.100	Interest On Investments	3,153	1,453	470
Total Interest Earnings		3,153	1,453	470
Division Total: Non-Departmental		52,386	\$52,253	\$53,770
Department Total: Non-Departmental		52,386	\$52,253	\$53,770
Fund Total: PT. MACKENZIE SA #69		52,386	\$52,253	\$53,770



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	753	1,000	0
Total Salaries & Wages		753	1,000	0
EX12-Benefits				
412.200	Unemployment Contrib	5	6	0
412.300	Medicare	11	15	0
412.600	Workers Compensation	64	114	0
412.700	Sbs Contribution	47	62	0
Total Benefits		127	197	0
EX27-Insurance & Bond				
427.500	Liability Insurance	0	100	20
Total Insurance & Bond		0	100	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	0	25,000	25,000
Total Maintenance Services		0	25,000	25,000
EX29-Other Contractual				
429.900	Other Contractual	0	10,000	10,000
Total Other Contractual		0	10,000	10,000
Division Total: Non-Departmental		880	36,297	35,020
Department Total: Non-Departmental		880	36,297	35,020
Fund Total: PT. MACKENZIE SA #69		880	36,297	35,020

RECONCILIATION OF FUND BALANCE: 293**TALKEETNA WATER/SEWER**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	206,779	227,521	222,610
TOTAL EXPENDITURES	196,819	256,329	212,335

Audit balance as of 6/30/2009			9,556
Estimated revenues 2009-2010 fiscal year	227,521		
Estimated expenditures 2009-2010 fiscal year	(256,329)		
Loan – Principal Payment	(12,625)		
Estimated adjustment to fund balance		(41,433)	
Estimated fund balance 6/30/2010			(31,877)
Estimated revenues 2010-2011 fiscal year	222,610		
Estimated expenditures 2010-2011 fiscal year	(212,335)		
Loan – Principal Payment	(27,625)		
Estimated FY2011 adjustment to fund balance		(17,350)	
Estimated fund balance 6/30/2011			(49,227)

<u>321 300</u>	<u>SPECIAL ASSESSMENT REVENUE</u>	
	321 300 Penalty	\$-0-
<u>337 000</u>	<u>OTHER STATE REVENUE</u>	
	337 800 State PERS Relief	-0-
<u>349 000</u>	<u>WATER AND SEWER FEES</u>	
	349 100 Water Charges	105,000
	349 150 Other Water Charges	12,500
	349 500 Sewer Charges	105,000
<u>361 000</u>	<u>INTEREST</u>	
	361 100 Interest Earnings	<u>110</u>
	TOTAL ESTIMATED REVENUES	<u>\$222,610</u>



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-D				
RE21-Special Assessmnt Revenue				
321.300	Penalty	415	4,500	0
Total Special Assessmnt Revenue		415	4,500	0
RE37-Other State Revenue				
337.800	State PERS Relief	6,623	4,298	0
Total Other State Revenue		6,623	4,298	0
RE49-Water & Sewer Fees				
349.100	Water Charges	91,768	103,000	105,000
349.150	Other Water Charges	11,976	12,340	12,500
349.500	Sewer Charges	94,928	103,000	105,000
349.550	Other Sewer Charges	327	0	0
Total Water & Sewer Fees		198,999	218,340	222,500
RE61-Interest Earnings				
361.100	Interest On Investments	742	383	110
Total Interest Earnings		742	383	110
Division Total: Non-Departmental		206,779	\$227,521	\$222,610
Department Total: Non-Departmental		206,779	\$227,521	\$222,610
Fund Total: TALKEETNA WATER & SWR SA #36		206,779	\$227,521	\$222,610



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-C				
EX11-Salaries & Wages				
411.100	Permanent Wages	44,428	45,967	54,753
411.200	Temp Wages & Adjmts	1,157	4,000	5,000
411.300	Overtime Wages	1,229	3,000	2,000
Total Salaries & Wages		46,814	52,967	61,753
EX12-Benefits				
412.100	Insurance Contrib	11,020	11,960	14,813
412.200	Unemployment Contrib	283	318	371
412.300	Medicare	687	768	896
412.400	Retirement Contrib. - DB Plan	16,144	15,070	15,869
412.410	PERS Tier IV - DC Plan	339	0	0
412.411	PERS Tier IV - Health Plan	20	0	0
412.412	PERS Tier IV - HRA	59	0	0
412.413	PERS Tier IV - OD&D	11	0	0
412.600	Workers Compensation	2,663	3,542	4,146
412.700	Sbs Contribution	2,889	3,247	3,787
Total Benefits		34,115	34,905	39,882
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	182	0	300
413.300	Exp Allowance-Within Boro	302	228	500
Total Expenses Within Borough		484	228	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	213	0	300
414.200	Exp Reimb- Outside Boro	50	1	750
414.400	Travel Tickets	0	441	750
Total Expenses Outside Of Boro		263	442	1,800
EX21-Communications				
421.100	Telephone	8,297	8,040	12,500
421.200	Postage	1,007	734	500
Total Communications		9,304	8,774	13,000
EX22-Advertising				
422.000	Advertising	0	273	300
Total Advertising		0	273	300
EX23-Printing				
423.000	Printing	430	142	500
Total Printing		430	142	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-C				
EX24-Utilities-Building Optrns				
424.100	Electricity	18,015	16,383	20,000
424.400	Lp-Propane	0	66	0
424.500	Garbage Pickups	10	0	0
424.600	Heating Fuel-Oil	354	2,900	5,000
Total Utilities-Building Optrns		18,379	19,349	25,000
EX26-Professional Charges				
426.300	Due & Fees	1,752	2,768	1,500
426.600	Computer Software	314	0	2,000
426.900	Other Professional Chgs	0	79,813	5,000
Total Professional Charges		2,066	82,581	8,500
EX27-Insurance & Bond				
427.100	Property Insurance	14,433	16,600	18,300
427.500	Liability Insurance	855	990	900
Total Insurance & Bond		15,288	17,590	19,200
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,335	0
428.300	Equipment Maint Services	3,950	5,098	5,000
Total Maintenance Services		3,950	6,433	5,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	720	479	1,000
429.210	Training/Instructor Fees	390	0	0
429.710	Testing	1,816	4,548	5,000
429.900	Other Contractual	35,789	11,817	10,000
Total Other Contractual		38,715	16,844	16,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	242	0	500
Total Office Supplies		242	0	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	257	3,818	5,000
431.900	Other Maint. Supplies	108	250	0
Total Maintenance Supplies		365	4,068	5,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,551	3,627	4,000
Total Fuel/Oil-Vehicle Use		3,551	3,627	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-C				
EX33-Misc Supplies				
433.100	Personnel Supplies	35	0	500
433.110	Clothing	0	150	500
433.120	Tools under \$500	38	200	1,000
433.200	Medical Supplies	0	0	100
433.900	Other Supplies	195	1,053	1,000
Total Misc Supplies		268	1,403	3,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	(219)	0
434.100	Other Equip under \$5,000	75	4,626	4,000
434.300	Furniture Under \$5,000	0	130	2,000
Total Equipment Under \$5,000		75	4,537	6,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	2,710	2,166	2,000
Total Loan Payments		2,710	2,166	2,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	19,800	0	0
Total Capital Project Transfers		19,800	0	0
Division Total: Non-Departmental		196,819	256,329	212,335
Department Total: Non-Departmental		196,819	256,329	212,335
Fund Total: TALKEETNA WATER & SWR		196,819	256,329	212,335

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	564	519	0
TOTAL EXPENDITURES	0	20,000	13,895

Audit Balance as of 6/30/2009			33,376
Estimated revenues 2009-2010 fiscal year	519		
Estimated expenditures 2009-2010 fiscal year	(20,000)		
Estimated adjustment to fund balance		(19,481)	
Estimated fund balance 6/30/2010			13,895
Estimated revenues 2010-2011 fiscal year	0		
Estimated expenditures 2010-2011 fiscal year	(13,895)		
Estimated FY2011 adjustment to fund balance		(13,895)	
Estimated fund balance 6/30/2011			0

361 000 INTEREST361 100 Interest Earnings \$0TOTAL ESTIMATED REVENUES \$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE61-Interest Earnings				
361.100	Interest On Investments	564	519	0
Total Interest Earnings		564	519	0
Division Total: Non-Departmental		564	\$519	\$0
Department Total: Non-Departmental		564	\$519	\$0
Fund Total: FREEDOM HILLS SUBD ROAD		564	\$519	\$0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX26-Professional Charges				
426.900	Other Professional Chgs	0	10,000	3,895
Total Professional Charges		0	10,000	3,895
EX28-Maintenance Services				
428.600	Road Maintenance Services	0	10,000	0
Total Maintenance Services		0	10,000	0
EX29-Other Contractual				
429.900	Other Contractual	0	0	10,000
Total Other Contractual		0	0	10,000
Division Total: Non-Departmental		0	20,000	13,895
Department Total: Non-Departmental		0	20,000	13,895
Fund Total: FREEDOM HILLS SUBD ROAD		0	20,000	13,895

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	13,895	13,344	13,886
TOTAL EXPENDITURES	6,966	6,708	2,600

Audit Balance as of 6/30/2009			(137,433)
Estimated revenues 2009-2010 fiscal year	13,344		
Estimated expenditures 2009-2010 fiscal year	(6,708)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		636	
Estimated fund balance 6/30/2010			(136,797)
Estimated revenues 2010-2011 fiscal year	13,886		
Estimated expenditures 2010-2011 fiscal year	(2,600)		
Loan – Principal Payment	(6,000)		
Estimated FY2010 adjustment to fund balance		5,286	
Estimated fund balance 6/30/2011			(131,511)



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-I				
RE11-General Property Taxes				
311.100	Real Property	10,804	12,800	13,500
311.102	Real Property-Delinquent	1	0	0
311.400	Penalty & Interest	55	50	50
311.500	Vehicle Tax State Collec	290	300	290
Total General Property Taxes		11,150	13,150	13,840
RE21-Special Assessmnt Revenue				
321.100	Principal	1,949	0	0
321.200	Interest	400	0	0
321.300	Penalty	6	0	0
Total Special Assessmnt Revenue		2,355	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	307	194	46
Total Interest Earnings		307	194	46
RE67-Transfer From Other Funds				
367.500	Debt Service	83	0	0
Total Transfer From Other Funds		83	0	0
Division Total: Non-Departmental		13,895	\$13,344	\$13,886
Department Total: Non-Departmental		13,895	\$13,344	\$13,886
Fund Total: CIRC VIEW/STAMPEDE EST S		13,895	\$13,344	\$13,886



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-I
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	6,966	6,708	2,600
Total Debt Service		<u>6,966</u>	<u>6,708</u>	<u>2,600</u>
Division Total: Non-Departmental		<u>6,966</u>	<u>6,708</u>	<u>2,600</u>
Department Total: Non-Departmental		<u>6,966</u>	<u>6,708</u>	<u>2,600</u>
Fund Total: CIRC VIEW/STAMPEDE EST S		<u>6,966</u>	<u>6,708</u>	<u>2,600</u>

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	541	385	190
TOTAL EXPENDITURES	0	21,510	3,482

Audit balance as of 6/30/2009			24,417
Estimated revenues 2009-2010 fiscal year	385		
Estimated expenditures 2009-2010 fiscal year	(21,510)		
Estimated adjustment to fund balance		(21,125)	
Estimated fund balance 6/30/2010			3,292
Estimated revenues 2010-2011 fiscal year	190		
Estimated expenditures 2010-2011 fiscal year	(3,482)		
Estimated FY2011 adjustment to fund balance		(3,292)	
Estimated fund balance 6/30/2011			0

The estimated 2010-2011 fiscal year assessed valuation (as of January 1, 2010) is \$6,668,400. A mill rate of 0.00 is proposed for fiscal year 2010 for trail maintenance.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	6,563,700	0	0	0	0
Sr Cit/Vet	104,700	0	0	0	0
Farm		0	0	0	0
Personal		0	0	0	0
Total	6,668,400	0	0	0	0

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>\$60</u>
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TOTAL ESTIMATED REVENUES		<u>\$190</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Revenue</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE11-General Property Taxes				
311.500	Vehicle Tax State Collec	130	140	130
Total General Property Taxes		130	140	130
RE61-Interest Earnings				
361.100	Interest On Investments	411	245	60
Total Interest Earnings		411	245	60
Division Total: Non-Departmental		541	\$385	\$190
Department Total: Non-Departmental		541	\$385	\$190
Fund Total: CHASE TRAIL SERVICE AREA#		541	\$385	\$190



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX27-Insurance & Bond				
427.500	Liability Insurance	0	10	0
Total Insurance & Bond		0	10	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	2,000	0
Total Maintenance Services		0	2,000	0
EX29-Other Contractual				
429.900	Other Contractual	0	19,500	3,482
Total Other Contractual		0	19,500	3,482
Division Total: Non-Departmental		0	21,510	3,482
Department Total: Non-Departmental		0	21,510	3,482
Fund Total: CHASE TRAIL SERVICE AREA		0	21,510	3,482

RECONCILIATION OF FUND BALANCE: 297**ROADS OUTSIDE SERVICE AREA**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	54	32	8
TOTAL EXPENDITURES	0	1,500	1,500

Audit Balance as of 6/30/2009 3,212

Estimated revenues 2009-2010 fiscal year 32

Estimated expenditures 2009-2010 fiscal year (1,500)

Estimated adjustment to fund balance (1,468)

Estimated fund balance 6/30/2010 1,744

Estimated revenues 2010-2011 fiscal year 8

Estimated expenditures 2010-2011 fiscal year (1,500)

Estimated FY2011 adjustment to fund balance (1,492)

Estimated fund balance 6/30/2011 252



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
RE61-Interest Earnings				
361.100	Interest On Investments	54	32	8
Total Interest Earnings		54	32	8
Division Total: Non-Departmental		54	\$32	\$8
Department Total: Non-Departmental		54	\$32	\$8
Fund Total: ROADS OUTSIDE SERV. ARE,		54	\$32	\$8



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX28-Maintenance Services				
428.600	Road Maintenance Services	0	1,500	1,500
Total Maintenance Services		<u>0</u>	<u>1,500</u>	<u>1,500</u>
Division Total: Non-Departmental		<u>0</u>	<u>1,500</u>	<u>1,500</u>
Department Total: Non-Departmental		<u>0</u>	<u>1,500</u>	<u>1,500</u>
Fund Total: ROADS OUTSIDE SERV. ARE		<u>0</u>	<u>1,500</u>	<u>1,500</u>

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	186,489,066	250,431,255	256,911,556
TOTAL EXPENDITURES	188,717,213	250,431,255	256,911,556

Estimated fund balance 6/30/2009			-0-
Estimated revenues 2009-2010 fiscal year	250,431,255		
Estimated expenditures 2009-2010 fiscal year	(250,431,255)		
Estimated FY2010 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2010			-0-
Estimated revenues 2010-2011 fiscal year	256,911,556		
Estimated expenditures 2010-2011 fiscal year	(256,911,556)		
Estimated FY2011 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2011			-0-



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE31-Federal Grants				
331.000	Federal Grants	533,707	10,197,163	29,387,915
Total Federal Grants		533,707	10,197,163	29,387,915
RE37-Other State Revenue				
337.300	Education/State	138,821,547	155,435,187	143,683,438
337.800	State PERS Relief	0	31,207,133	32,000,000
Total Other State Revenue		138,821,547	186,642,320	175,683,438
RE50-Education Revenue				
350.000	Education/Local	3,121,669	8,494,407	3,492,838
Total Education Revenue		3,121,669	8,494,407	3,492,838
RE67-Transfer From Other Funds				
367.110	Areawide	44,012,143	45,097,365	48,347,365
Total Transfer From Other Funds		44,012,143	45,097,365	48,347,365
Division Total: Non-Departmental		186,489,066	\$250,431,255	\$256,911,556
Department Total: Non-Departmental		186,489,066	\$250,431,255	\$256,911,556
Fund Total: EDUCATION OPERATING		186,489,066	\$250,431,255	\$256,911,556



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX06-Education				
406.100	Education - Operating	188,717,213	250,431,255	256,911,556
Total Education		<u>188,717,213</u>	<u>250,431,255</u>	<u>256,911,556</u>
Division Total: Non-Departmental		<u>188,717,213</u>	<u>250,431,255</u>	<u>256,911,556</u>
Department Total: Non-Departmental		<u>188,717,213</u>	<u>250,431,255</u>	<u>256,911,556</u>
Fund Total: EDUCATION OPERATING		<u>188,717,213</u>	<u>250,431,255</u>	<u>256,911,556</u>

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	3,555,222	3,833,729	4,093,000
TOTAL EXPENDITURES	5,608,217	5,835,123	5,198,493

Unrestricted Net Assets at June 30, 2009 245,402

 Estimated revenues 2009-2010 fiscal year 3,833,729

 Estimated expenditures 2009-2010 fiscal year (5,558,523)

 Estimated fiscal year 2010 adjustment to net assets (1,724,794)

Estimated Unrestricted Net Assets at June 30, 2010 (1,479,392)

 Estimated revenues 2010-2011 fiscal year 4,093,000

 Estimated expenditures 2009-2010 fiscal year (4,796,493)
 Capital Projects (125,000)

 Estimated fiscal year 2011 adjustment to net assets (828,493)

Estimated Unrestricted Net Assets at June 30, 2011 (2,307,885)

337 000 OTHER STATE REVENUE

337.800	State PERS Relief	0
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344 000 SEPTAGE FEES

344.600	Landfill User Fees	\$4,050,000
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344.700	Finance Charge	3,000
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344.800	Sale of Recyclable Materials	0
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344.900	Hazardous Waste Fees	<u>39,000</u>
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	Subtotal	\$4,092,000
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361 000 INTEREST EARNINGS

361.100	Interest on Investments	1,000
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	TOTAL ESTIMATED REVENUES	<u>\$4,093,000</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	100,548	72,725	0
Total Other State Revenue		100,548	72,725	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Cchecks	(413)	0	0
344.600	Landfill User Fees	3,279,095	3,700,000	4,050,000
344.700	Finance Charge	1,051	2,000	3,000
344.800	Sale of Recyclable Materials	0	1,500	0
344.900	Hazardous Waste Fees	40,133	35,000	39,000
Total Sanitation/Septage Fees		3,319,866	3,738,500	4,092,000
RE61-Interest Earnings				
361.100	Interest On Investments	37,555	22,504	1,000
Total Interest Earnings		37,555	22,504	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	754	0	0
Total Transfer From Other Funds		754	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	96,499	0	0
Total Other Revenue Sources		96,499	0	0
Division Total: Non-Departmental		3,555,222	\$3,833,729	\$4,093,000
Department Total: Non-Departmental		3,555,222	\$3,833,729	\$4,093,000
Fund Total: SOLID WASTE		3,555,222	\$3,833,729	\$4,093,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	17,757	70,000	73,000
Total Loan Payments		17,757	70,000	73,000
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	10,000	10,500	11,000
443.260	Computer - Admin & Audit	3,000	3,100	3,200
443.280	Finance - Admin & Audit	10,000	10,500	7,500
443.290	Legal - Admin & Audit	30,000	30,500	31,000
443.300	Maintenance	17,067	35,000	20,000
Total Intra Govern/Recov Expens		70,067	89,600	72,700
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	1,094,044	250,749	125,000
Total Capital Project Transfers		1,094,044	250,749	125,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	48,364	51,600	52,000
451.999	Depreciation Expense	183,991	225,000	225,000
Total Equipment Over \$5000		232,355	276,600	277,000
EX52-Landfill Postclosure				
452.000	Postclosure Costs	244,825	269,888	296,102
Total Landfill Postclosure		244,825	269,888	296,102
Division Total: Non-Departmental		1,659,048	956,837	843,802
Department Total: Non-Departmental		1,659,048	956,837	843,802



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	258,137	287,540	303,419
411.200	Temp Wages & Adjmts	71,274	52,300	66,000
411.300	Overtime Wages	17,885	8,000	4,500
Total Salaries & Wages		347,296	347,840	373,919
EX12-Benefits				
412.100	Insurance Contrib	93,060	101,200	107,638
412.200	Unemployment Contrib	2,069	2,134	2,244
412.300	Medicare	5,000	5,156	5,422
412.400	Retirement Contrib. - DB Plan	89,937	90,495	86,094
412.410	PERS Tier IV - DC Plan	6,508	0	0
412.411	PERS Tier IV - Health Plan	399	0	0
412.412	PERS Tier IV - HRA	1,595	0	0
412.413	PERS Tier IV - OD&D	233	0	0
412.600	Workers Compensation	46,770	41,226	45,823
412.700	Sbs Contribution	21,136	21,795	22,923
Total Benefits		266,707	262,006	270,144
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	29	200	0
413.200	Expense Reimb-Within Boro	121	200	0
Total Expenses Within Borough		150	400	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	695	350	300
414.200	Exp Reimb- Outside Boro	1,939	2,000	2,000
414.400	Travel Tickets	2,768	3,500	3,000
414.900	Other Exp-Outside Boro	0	200	0
Total Expenses Outside Of Boro		5,402	6,050	5,300
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	67	0	0
Total Bad Debts Expense		67	0	0
EX21-Communications				
421.100	Telephone	7,241	14,000	14,000
421.200	Postage	320	500	500
421.300	Communication Network	0	1,500	0
Total Communications		7,561	16,000	14,500
EX22-Advertising				
422.000	Advertising	818	4,000	3,000
Total Advertising		818	4,000	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX23-Printing				
423.000	Printing	742	750	0
Total Printing		742	750	0
EX24-Utilities-Building Optrns				
424.100	Electricity	17,896	16,000	18,500
424.300	Natural Gas	12,793	15,000	14,000
424.600	Heating Fuel-Oil	0	600	0
Total Utilities-Building Optrns		30,689	31,600	32,500
EX25-Rental/Lease				
425.300	Equipment Rental	105,342	12,700	1,000
Total Rental/Lease		105,342	12,700	1,000
EX26-Professional Charges				
426.200	Legal	310,062	280,000	20,000
426.300	Due & Fees	5,218	5,400	5,300
426.600	Computer Software	5,125	5,000	5,300
426.900	Other Professional Chgs	16,352	116,300	55,000
Total Professional Charges		336,757	406,700	85,600
EX27-Insurance & Bond				
427.100	Property Insurance	9,014	10,500	11,500
427.200	Vehicle Insurance	4,306	4,950	4,500
427.500	Liability Insurance	1,995	2,300	2,000
Total Insurance & Bond		15,315	17,750	18,000
EX28-Maintenance Services				
428.100	Building Maint Services	5,323	6,000	7,000
428.200	Grounds Maint Services	8,245	4,000	4,000
428.300	Equipment Maint Services	9,510	20,000	10,000
428.400	Vehicle Maint Services	4,102	5,000	5,000
428.910	Building Improve Services	0	2,800	3,000
428.920	Other Maintenance Service	0	1,000	0
Total Maintenance Services		27,180	38,800	29,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,690	3,500	3,000
429.210	Training/Instructor Fees	1,773	800	800
429.500	Labor Services	945,734	1,470,000	1,400,000
429.710	Testing	59,022	71,000	70,000
429.900	Other Contractual	99,136	119,337	45,000
Total Other Contractual		1,108,355	1,664,637	1,518,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,819	2,600	2,600
430.200	Copier/Fax Supplies	146	500	500
Total Office Supplies		1,965	3,100	3,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,085	6,700	6,700
431.200	Building Maint Supplies	1,489	2,200	2,000
431.300	Equipment Maint Supplies	7,007	12,000	8,000
431.400	Grounds Maint Supplies	3,720	3,200	4,000
Total Maintenance Supplies		17,301	24,100	20,700
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	4,022	17,600	2,800
432.300	Diesel Fuel	34,380	10,000	16,000
Total Fuel/Oil-Vehicle Use		38,402	27,600	18,800
EX33-Misc Supplies				
433.100	Personnel Supplies	1,240	1,500	1,500
433.110	Clothing	2,850	2,900	2,900
433.120	Tools under \$500	331	2,500	2,000
433.200	Medical Supplies	81	500	200
433.300	Books/Subscriptions	634	400	700
433.500	Training Supplies	0	100	0
433.900	Other Supplies	3,829	4,400	5,000
Total Misc Supplies		8,965	12,300	12,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	8,000	2,400
434.100	Other Equip under \$5,000	3,178	800	4,000
434.300	Furniture Under \$5,000	0	1,500	1,500
Total Equipment Under \$5,000		3,178	10,300	7,900
EX51-Equipment Over \$5000				
451.200	Vehicles	0	26,000	0
Total Equipment Over \$5000		0	26,000	0
Division Total: Central Landfill		2,322,192	2,912,633	2,414,563



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	344,977	413,729	406,860
411.200	Temp Wages & Adjmts	57,936	53,000	55,000
411.300	Overtime Wages	9,899	8,000	4,250
Total Salaries & Wages		412,812	474,729	466,110
EX12-Benefits				
412.100	Insurance Contrib	122,670	147,200	155,038
412.200	Unemployment Contrib	2,456	2,849	2,797
412.300	Medicare	5,934	6,884	6,759
412.400	Retirement Contrib. - DB Plan	129,872	129,134	114,947
412.410	PERS Tier IV - DC Plan	343	0	0
412.411	PERS Tier IV - Health Plan	23	0	0
412.412	PERS Tier IV - HRA	117	0	0
412.413	PERS Tier IV - OD&D	13	0	0
412.600	Workers Compensation	56,538	61,722	63,512
412.700	Sbs Contribution	25,087	29,101	28,574
Total Benefits		343,053	376,890	371,627
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	265	500	0
Total Expenses Within Borough		265	500	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	216	1,000	500
414.400	Travel Tickets	0	1,000	900
Total Expenses Outside Of Boro		216	2,000	1,400
EX21-Communications				
421.100	Telephone	16,074	15,000	15,000
421.200	Postage	320	500	500
Total Communications		16,394	15,500	15,500
EX22-Advertising				
422.000	Advertising	113	900	900
Total Advertising		113	900	900
EX23-Printing				
423.000	Printing	431	750	300
Total Printing		431	750	300
EX24-Utilities-Building Optns				
424.100	Electricity	9,008	10,000	10,000
Total Utilities-Building Optns		9,008	10,000	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX25-Rental/Lease				
425.100	Land Lease	6,000	500	0
425.300	Equipment Rental	175	200	500
Total Rental/Lease		6,175	700	500
EX26-Professional Charges				
426.300	Due & Fees	50	500	500
426.600	Computer Software	1,725	5,000	2,500
426.900	Other Professional Chgs	34	1,000	500
Total Professional Charges		1,809	6,500	3,500
EX27-Insurance & Bond				
427.500	Liability Insurance	1,880	2,150	2,300
Total Insurance & Bond		1,880	2,150	2,300
EX28-Maintenance Services				
428.100	Building Maint Services	1,938	6,500	2,500
428.200	Grounds Maint Services	12,810	20,000	20,000
428.300	Equipment Maint Services	168	2,000	1,000
428.400	Vehicle Maint Services	228	500	300
428.900	Other Bldg. Maint Service	0	500	0
428.910	Building Improve Services	0	5,000	2,500
Total Maintenance Services		15,144	34,500	26,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	2,200	1,000
429.210	Training/Instructor Fees	1,560	600	600
429.500	Labor Services	340,552	356,900	351,000
429.710	Testing	29,965	35,000	35,000
429.900	Other Contractual	10,278	60,000	60,000
Total Other Contractual		382,355	454,700	447,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,608	1,500	1,500
430.200	Copier/Fax Supplies	146	500	500
Total Office Supplies		1,754	2,000	2,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	250	0
431.200	Building Maint Supplies	317	800	2,500
431.300	Equipment Maint Supplies	809	1,500	1,000
431.400	Grounds Maint Supplies	2,407	1,500	1,500
Total Maintenance Supplies		3,533	4,050	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,217	3,000	3,000
Total Fuel/Oil-Vehicle Use		3,217	3,000	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,404	1,200	800
433.110	Clothing	449	700	700
433.120	Tools under \$500	89	600	500
433.200	Medical Supplies	41	500	250
433.500	Training Supplies	0	200	200
433.900	Other Supplies	1,574	3,000	1,600
Total Misc Supplies		3,557	6,200	4,050
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,400
434.100	Other Equip under \$5,000	550	6,000	1,500
434.300	Furniture Under \$5,000	0	600	900
Total Equipment Under \$5,000		550	6,600	4,800
Division Total: Transfer Sites		1,202,266	1,401,669	1,364,887



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	111,210	125,381	133,169
411.200	Temp Wages & Adjmts	10,199	20,000	20,000
411.300	Overtime Wages	1,916	1,000	750
Total Salaries & Wages		123,325	146,381	153,919
EX12-Benefits				
412.100	Insurance Contrib	44,107	47,840	51,350
412.200	Unemployment Contrib	736	879	924
412.300	Medicare	1,777	2,123	2,232
412.400	Retirement Contrib. - DB Plan	25,292	38,698	37,444
412.410	PERS Tier IV - DC Plan	7,110	0	0
412.411	PERS Tier IV - Health Plan	420	0	0
412.412	PERS Tier IV - HRA	1,589	0	0
412.413	PERS Tier IV - OD&D	244	0	0
412.600	Workers Compensation	16,102	19,989	21,985
412.700	Sbs Contribution	7,513	8,974	9,437
Total Benefits		104,890	118,503	123,372
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	0
414.200	Exp Reimb- Outside Boro	1,216	5,000	2,500
414.300	Expense Allow- O/S Boro	22	0	0
414.400	Travel Tickets	797	5,000	3,000
Total Expenses Outside Of Boro		2,035	10,300	5,500
EX21-Communications				
421.100	Telephone	787	1,250	1,000
421.200	Postage	0	200	200
Total Communications		787	1,450	1,200
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX24-Utilities-Building Optns				
424.100	Electricity	4,397	5,000	5,000
424.300	Natural Gas	0	8,000	8,000
Total Utilities-Building Optns		4,397	13,000	13,000
EX25-Rental/Lease				
425.300	Equipment Rental	175	500	0
Total Rental/Lease		175	500	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	<u>2009 Actual Expense</u>	<u>2010 Amended Budget</u>	<u>2011 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Due & Fees	0	1,000	1,000
426.600	Computer Software	200	200	200
426.900	Other Professional Chgs	759	2,500	2,500
Total Professional Charges		959	3,700	3,700
EX27-Insurance & Bond				
427.500	Liability Insurance	393	450	450
Total Insurance & Bond		393	450	450
EX28-Maintenance Services				
428.100	Building Maint Services	158	500	500
428.300	Equipment Maint Services	0	1,500	1,500
428.400	Vehicle Maint Services	60	0	500
428.910	Building Improve Services	0	2,500	2,500
Total Maintenance Services		218	4,500	5,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,760	5,000	3,000
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	0	500	500
429.900	Other Contractual	46,864	74,040	75,000
Total Other Contractual		49,624	80,040	79,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	133	300	0
430.200	Copier/Fax Supplies	0	(100)	0
Total Office Supplies		133	200	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,915	500	500
431.200	Building Maint Supplies	60	500	500
431.300	Equipment Maint Supplies	0	2,000	2,000
431.400	Grounds Maint Supplies	300	(1,000)	0
Total Maintenance Supplies		2,275	2,000	3,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	5,630	960	4,000
432.300	Diesel Fuel	0	4,000	0
Total Fuel/Oil-Vehicle Use		5,630	4,960	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX33-Misc Supplies				
433.100	Personnel Supplies	492	1,000	1,000
433.110	Clothing	1,160	2,300	2,000
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	740	500
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	0	300	300
433.900	Other Supplies	4,097	4,660	5,000
Total Misc Supplies		5,749	9,700	9,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,200
434.100	Other Equip under \$5,000	1,984	7,300	7,000
434.300	Furniture Under \$5,000	0	2,000	2,000
Total Equipment Under \$5,000		1,984	9,300	10,200
Division Total: Hazardous Waste Removal		302,574	406,484	413,341



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX29-Other Contractual				
429.900	Other Contractual	75,000	70,000	75,000
Total Other Contractual		<u>75,000</u>	<u>70,000</u>	<u>75,000</u>
Division Total: Recycling		<u>75,000</u>	<u>70,000</u>	<u>75,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX26-Professional Charges				
426.300	Due & Fees	779	900	900
Total Professional Charges		779	900	900
EX29-Other Contractual				
429.500	Labor Services	26,368	74,600	73,000
429.900	Other Contractual	19,990	12,000	13,000
Total Other Contractual		46,358	86,600	86,000
Division Total: Remote Transfer Sites		47,137	87,500	86,900
Department Total: Public Works		3,949,169	4,878,286	4,354,691
Fund Total: SOLID WASTE		5,608,217	5,835,123	5,198,493

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	1,438,600	1,473,152	1,258,450
TOTAL EXPENDITURES	1,605,348	2,114,468	1,921,627

Unrestricted Net Assets at June 30, 2009 (2,289,000)

Estimated revenues 2009-2010 fiscal year 1,473,152

Estimated expenditures 2009-2010 fiscal year (1,214,468)

Estimated fiscal year 2010 adjustment to net assets 258,684

Estimated Unrestricted Net Assets at June 30, 2010 (2,030,316)

Estimated revenues 2010-2011 fiscal year 1,258,450

Estimated expenditures 2010-2011 fiscal year (1,065,377)

Estimated fiscal year 2011 adjustment to net assets 193,073

Unrestricted Net Assets at June 30, 2011 (1,837,243)

337 100 OTHER STATE REVENUE

337.100	Debt Service Reimbursement	\$752,450
337.800	State PERS Relief	0

341 000 GENERAL GOVERNMENT

341.840	Port Dockage Fees	\$6,000
341.841	Port Wharfage Fees	\$500,000
341.844	Port Lease/Permit Fees	0
341.900	Miscellaneous Fees	<u>0</u>

Subtotal		\$506,000
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TOTAL ESTIMATED REVENUES		<u>\$1,258,450</u>
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Matanuska-Susitna Borough Financial Management Budget Listing Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	754,870	754,000	752,450
337.800	State PERS Relief	23,568	14,152	0
Total Other State Revenue		778,438	768,152	752,450
RE41-General Government				
341.840	Port Dockage Fees	8,135	5,000	6,000
341.841	Port Wharfage Fees	621,501	700,000	500,000
341.844	Port Lease/Permit Fees	10,000	0	0
341.900	Miscellaneous Fees	10	0	0
Total General Government		639,646	705,000	506,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	15	0	0
Total Transfer From Other Funds		15	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	20,501	0	0
Total Other Revenue Sources		20,501	0	0
Division Total: Non-Departmental		1,438,600	\$1,473,152	\$1,258,450
Department Total: Non-Departmental		1,438,600	\$1,473,152	\$1,258,450
Fund Total: PORT		1,438,600	\$1,473,152	\$1,258,450



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	401,600	394,139	363,100
Total Debt Service		401,600	394,139	363,100
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	6,500	6,550	6,600
443.260	Computer - Admin & Audit	3,800	3,850	3,900
443.280	Finance - Admin & Audit	6,500	6,550	6,600
443.290	Legal - Admin & Audit	4,000	4,050	4,100
Total Intra Govern/Recov Expens		20,800	21,000	21,200
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	666,933	900,000	856,250
Total Equipment Over \$5000		666,933	900,000	856,250
Division Total: Non-Departmental		1,089,333	1,315,139	1,240,550
Department Total: Non-Departmental		1,089,333	1,315,139	1,240,550



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	155,793	161,415	168,679
411.200	Temp Wages & Adjmts	1,705	5,000	5,000
411.300	Overtime Wages	598	2,750	1,375
Total Salaries & Wages		158,096	169,165	175,054
EX12-Benefits				
412.100	Insurance Contrib	34,471	36,800	39,500
412.200	Unemployment Contrib	936	1,015	1,051
412.300	Medicare	2,259	2,453	2,539
412.400	Retirement Contrib. - DB Plan	57,450	50,268	47,548
412.410	PERS Tier IV - DC Plan	35	0	0
412.411	PERS Tier IV - Health Plan	3	0	0
412.412	PERS Tier IV - HRA	9	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	5,629	1,844	2,004
412.700	Sbs Contribution	9,558	10,370	10,731
Total Benefits		110,352	102,750	103,373
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	120	100
413.200	Expense Reimb-Within Boro	963	2,450	1,000
413.500	Meeting Comp - W/I Boro	0	100	0
Total Expenses Within Borough		963	2,670	1,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	318	450	300
414.200	Exp Reimb- Outside Boro	6,632	6,000	3,500
414.400	Travel Tickets	607	2,500	1,000
Total Expenses Outside Of Boro		7,557	8,950	4,800
EX21-Communications				
421.100	Telephone	6,514	7,060	6,300
421.200	Postage	268	1,000	1,000
Total Communications		6,782	8,060	7,300
EX22-Advertising				
422.000	Advertising	295	15,000	15,000
Total Advertising		295	15,000	15,000
EX23-Printing				
423.000	Printing	0	5,500	3,000
Total Printing		0	5,500	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Oprtns				
424.100	Electricity	9,299	15,000	15,000
424.500	Garbage Pickups	0	2,650	2,650
424.600	Heating Fuel-Oil	20,109	29,000	30,000
Total Utilities-Building Oprtns		29,408	46,650	47,650
EX25-Rental/Lease				
425.300	Equipment Rental	4,416	8,000	8,000
Total Rental/Lease		4,416	8,000	8,000
EX26-Professional Charges				
426.200	Legal	0	7,000	7,000
426.300	Due & Fees	258	11,350	11,500
426.600	Computer Software	0	2,500	2,500
426.900	Other Professional Chgs	61,585	100,986	50,000
Total Professional Charges		61,843	121,836	71,000
EX27-Insurance & Bond				
427.100	Property Insurance	25,690	28,000	35,000
427.500	Liability Insurance	12,998	15,000	16,000
Total Insurance & Bond		38,688	43,000	51,000
EX28-Maintenance Services				
428.100	Building Maint Services	6,145	20,000	15,000
428.300	Equipment Maint Services	4,160	5,200	5,500
428.600	Road Maintenance Services	7,908	25,000	10,000
428.920	Other Maintenance Service	0	8,000	8,000
Total Maintenance Services		18,213	58,200	38,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	462	2,500	2,500
429.210	Training/Instructor Fees	1,993	2,000	2,000
429.500	Labor Services	12,000	15,000	12,500
429.710	Testing	22	1,083	150
429.900	Other Contractual	52,814	153,867	108,300
Total Other Contractual		67,291	174,450	125,450
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,444	3,800	4,000
430.200	Copier/Fax Supplies	0	500	0
Total Office Supplies		1,444	4,300	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	300	300
431.200	Building Maint Supplies	419	3,500	3,500
431.300	Equipment Maint Supplies	0	1,000	1,000
431.400	Grounds Maint Supplies	0	4,500	2,300
431.900	Other Maint. Supplies	0	0	700
Total Maintenance Supplies		419	9,300	7,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	970	6,000	5,000
Total Fuel/Oil-Vehicle Use		970	6,500	5,500
EX33-Misc Supplies				
433.100	Personnel Supplies	608	350	350
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	114	500	500
433.700	Resale Supplies	1,504	1,500	500
433.900	Other Supplies	2,003	6,500	6,500
Total Misc Supplies		4,229	9,550	8,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	850	3,500
434.100	Other Equip under \$5,000	4,799	4,598	500
Total Equipment Under \$5,000		4,799	5,448	4,000
EX65-Other				
465.000	Other	250	0	0
Total Other		250	0	0
Division Total: Port Development		516,015	799,329	681,077
Department Total: Assembly		516,015	799,329	681,077
Fund Total: PORT		1,605,348	2,114,468	1,921,627

RECONCILIATION OF FUND BALANCE: 530**MV SUSITNA ENTERPRISE FUND**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	0	0	100,000
TOTAL EXPENDITURES	0	0	4,594,196

Estimated Unrestricted Net Assets at July 1, 2010 -0-

Estimated revenues 2010-2011 fiscal year 100,000

Estimated expenditures 2010-2011 fiscal year (1,094,196)

Estimated fiscal year 2011 adjustment to net assets (994,196)

Estimated Unrestricted Net Assets at June 30, 2011 (994,196)



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	0	100,000
Total Other Revenue Sources		<u>0</u>	<u>0</u>	<u>100,000</u>
Division Total: Non-Departmental		<u>0</u>	<u>\$0</u>	<u>\$100,000</u>
Department Total: Non-Departmental		<u>0</u>	<u>\$0</u>	<u>\$100,000</u>
Fund Total: MV SUSITNA		<u>0</u>	<u>\$0</u>	<u>\$100,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	0	292,952
Total Salaries & Wages		0	0	292,952
EX12-Benefits				
412.200	Unemployment Contrib	0	0	1,758
412.300	Medicare	0	0	4,248
412.600	Workers Compensation	0	0	22,424
412.700	Sbs Contribution	0	0	17,958
Total Benefits		0	0	46,388
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	66,660
Total Expenses Outside Of Boro		0	0	66,660
EX21-Communications				
421.100	Telephone	0	0	100
421.200	Postage	0	0	100
Total Communications		0	0	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	52,313
424.600	Heating Fuel-Oil	0	0	5,500
Total Utilities-Building Oprtns		0	0	57,813
EX25-Rental/Lease				
425.500	Gangway Rental	0	0	5,500
Total Rental/Lease		0	0	5,500
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	151,300
427.500	Liability Insurance	0	0	250,000
Total Insurance & Bond		0	0	401,300
EX28-Maintenance Services				
428.920	Other Maintenance Service	0	0	20,000
Total Maintenance Services		0	0	20,000
EX29-Other Contractual				
429.900	Other Contractual	0	0	65,180
Total Other Contractual		0	0	65,180
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	100
Total Office Supplies		0	0	100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	1,750
432.400	Fuel - MV Susitna	0	0	135,353
Total Fuel/Oil-Vehicle Use		0	0	137,103
EX33-Misc Supplies				
433.900	Other Supplies	0	0	1,000
Total Misc Supplies		0	0	1,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	0	0	3,500,000
Total Equipment Over \$5000		0	0	3,500,000
Division Total: Non-Departmental		0	0	4,594,196
Department Total: Non-Departmental		0	0	4,594,196
Fund Total: MV SUSITNA		0	0	4,594,196

RECONCILIATION OF FUND BALANCE: FUND 300**SCHOOL DEBT SERVICE**

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	17,391,344	16,890,000	18,400,000
TOTAL EXPENDITURES	16,894,541	16,938,357	18,444,139

Audit balance as of 6/30/2009			774,734
Estimated revenues 2009-2010 fiscal year	16,890,000		
Estimated expenditures 2009-2010 fiscal year	(16,938,357)		
Estimated adjustment to fund balance		(48,357)	
Estimated fund balance 6/30/2010			726,377
Estimated revenues 2010-2011 fiscal year	18,400,000		
Estimated expenditures 2010-2011 fiscal year	(18,444,139)		
Estimated FY2011 adjustment to fund balance		(44,139)	
Estimated fund balance 6/30/2011			682,238

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

CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 PROPOSED
INTEREST ON BOND SALE	2,235	-	-
TRANSFER FROM OTHER FUNDS:			
General Fund/Areawide	16,890,000	16,890,000	18,400,000
OTHER REVENUE SOURCES:			
Sale of G O Bonds	499,109		
TOTAL REVENUES	17,391,344	16,890,000	18,400,000

**SCHEDULE OF LONG TERM DEBT: FUND 300
FISCAL YEAR 2011**

SCHOOL DEBT SERVICE

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2010	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2011
1999 Series A*	36,745,000	11,130,000	2,560,000	612,150	3,172,150	8,570,000
2001 Series A	14,143,000	650,000	650,000	30,875	680,875	-
2004 Series A	15,895,000	6,145,000	665,000	267,075	932,075	5,480,000
2004 Series B	6,305,000	4,140,000	265,000	173,975	438,975	3,875,000
2004 Series D**	44,575,000	39,870,000	3,580,000	1,832,820	5,412,820	36,290,000
2005 Series A	27,700,000	8,515,000	1,085,000	352,650	1,437,650	7,430,000
2006 Series A	20,500,000	18,510,000	835,000	807,694	1,642,694	17,675,000
2006 Series B	19,200,000	17,345,000	780,000	765,450	1,545,450	16,565,000
2007 Series A***	33,505,000	33,505,000	0	1,631,750	1,631,750	33,505,000
2009 Series A	19,030,000	19,030,000	615,000	884,700	1,499,700	18,415,000
TOTAL DEBT SERVICE REQUIREMENTS		158,840,000	11,035,000	7,359,139	18,394,139	147,805,000

* 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

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.500	Interest On Bond Sales	2,235	0	0
Total Interest Earnings		2,235	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	16,890,000	16,890,000	18,400,000
Total Transfer From Other Funds		16,890,000	16,890,000	18,400,000
RE69-Other Revenue Sources				
369.200	Sale Of G.O. Bonds	499,109	0	0
Total Other Revenue Sources		499,109	0	0
Division Total: Non-Departmental		17,391,344	\$16,890,000	\$18,400,000
Department Total: Non-Departmental		17,391,344	\$16,890,000	\$18,400,000
Fund Total: DEBT SERVICE (SCHOOLS)		17,391,344	\$16,890,000	\$18,400,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	9,535,000	9,960,000	11,035,000
441.200	Dbt Srv-Interest-Schools	7,356,368	6,938,357	7,359,139
Total Debt Service		16,891,368	16,898,357	18,394,139
EX65-Other				
465.000	Other	3,173	40,000	50,000
Total Other		3,173	40,000	50,000
Division Total: Non-Departmental		16,894,541	16,938,357	18,444,139
Department Total: Non-Departmental		16,894,541	16,938,357	18,444,139
Fund Total: DEBT SERVICE (SCHOOLS)		16,894,541	16,938,357	18,444,139

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	0	0	0
TOTAL EXPENDITURES	83	0	0

Audit balance as of 6/30/2009			0
Estimated revenues 2009-2010 fiscal year	-0-		
Estimated expenditures 2009-2010 fiscal year	-0-		
Estimated adjustment to fund balance		(0)	
Estimated fund balance 6/30/2010			0
Estimated revenues 2010-2011 fiscal year	-0-		
Estimated expenditures 2010-2011 fiscal year	-0-		
Estimated FY2010 adjustment to fund balance		(0)	
Estimated fund balance 6/30/2011			0



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

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 310-DEBT SERVICE (CIRCLE VW) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
	Division Total: Non-Departmental	0	\$0	\$0
	Department Total: Non-Departmental	0	\$0	\$0
	Fund Total: DEBT SERVICE (CIRCLE VW)	0	\$0	\$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Expense</u>	2010 Amended Budget	2011 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	83	0	0
Total Operating Fund Transfers		83	0	0
Division Total: Non-Departmental		83	0	0
Department Total: Non-Departmental		83	0	0
Fund Total: DEBT SERVICE (CIRCLE VW)		83	0	0

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	516,873	487,500	505,000
TOTAL EXPENDITURES	525,646	524,813	522,063

Audit balance as of 6/30/2009			608,227
Reserve for Final Debt Service Payment		(521,788)	
Estimated revenues 2009-2010 fiscal year	487,500		
Estimated expenditures 2009-2010 fiscal year	(524,813)		
Estimated adjustment to fund balance		(37,313)	
Estimated fund balance 6/30/2010			49,126
Estimated revenues 2010-2011 fiscal year	505,000		
Estimated expenditures 2010-2011 fiscal year	(522,063)		
Estimated FY2010 adjustment to fund balance		(17,063)	
Estimated fund balance 6/30/2011			32,063

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

CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 PROPOSED
Interest	11,873	7,500	
Transfer from Areawide Fund	202,000	192,000	202,000
Transfer from Wasilla Lakes FSA	303,000	288,000	303,000
TOTAL REVENUES	516,873	487,500	505,000

**SCHEDULE OF LONG TERM DEBT: FUND 315
FISCAL YEAR 2011**

CERTIFICATES OF PARTICIPATION

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2010	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2011
COP's - 2000	5,235,000	2,575,000	370,000	148,063	518,063	2,205,000
TOTAL DEBT SERVICE REQUIREMENTS		2,575,000	370,000	148,063	518,063	2,205,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	11,873	7,500	0
Total Interest Earnings		11,873	7,500	0
RE67-Transfer From Other Funds				
367.110	Areawide	202,000	192,000	202,000
367.700	Service Areas	303,000	288,000	303,000
Total Transfer From Other Funds		505,000	480,000	505,000
Division Total: Non-Departmental		516,873	\$487,500	\$505,000
Department Total: Non-Departmental		516,873	\$487,500	\$505,000
Fund Total: DEBT SERVICE (COPs)		516,873	\$487,500	\$505,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	204,000	213,000	222,000
441.120	Dbt Srv-Principal-Borough	136,000	142,000	148,000
441.210	Dbt Srv-Interest-Fire	109,688	99,488	88,838
441.220	Dbt Srv-Interest-Borough	73,125	66,325	59,225
Total Debt Service		522,813	520,813	518,063
EX65-Other				
465.000	Other	2,833	4,000	4,000
Total Other		2,833	4,000	4,000
Division Total: Non-Departmental		525,646	524,813	522,063
Department Total: Non-Departmental		525,646	524,813	522,063
Fund Total: DEBT SERVICE (COPs)		525,646	524,813	522,063

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	345,000	345,000	345,000
TOTAL EXPENDITURES	341,523	340,715	341,940

Audit balance as of 6/30/2009			16,611
Estimated revenues 2009-2010 fiscal year	345,000		
Estimated expenditures 2009-2010 fiscal year	(340,715)		
Estimated adjustment to fund balance		4,285	
Estimated fund balance 6/30/2010			20,896
Estimated revenues 2010-2011 fiscal year	345,000		
Estimated expenditures 2010-2011 fiscal year	(341,940)		
Estimated FY2010 adjustment to fund balance		3,060	
Estimated fund balance 6/30/2011			23,956

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

CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 PROPOSED
INTEREST	-	-	-
TRANSFER FROM OTHER FUNDS:			
Areawide Fund	345,000	345,000	345,000
TOTAL REVENUES	345,000	345,000	345,000

**SCHEDULE OF LONG TERM DEBT: FUND 320
FISCAL YEAR 2011**

PARKS & RECREATION BONDS

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2010	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2011
2001 Series B	4,400,000	645,000	205,000	30,540	235,540	440,000
2007 Series B*	2,210,000	2,210,000	-	103,400	103,400	2,210,000
TOTAL DEBT SERVICE REQUIREMENTS		2,855,000	205,000	133,940	338,940	2,650,000

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



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual <u>Revenue</u>	2010 Amended Budget	2011 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE67-Transfer From Other Funds				
367.110	Areawide	345,000	345,000	345,000
Total Transfer From Other Funds		345,000	345,000	345,000
Division Total: Non-Departmental		345,000	\$345,000	\$345,000
Department Total: Non-Departmental		345,000	\$345,000	\$345,000
Fund Total: DEBT SERVICE (PARKS/REC)		345,000	\$345,000	\$345,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	190,000	195,000	205,000
441.220	Dbt Srv-Interest-Borough	151,265	142,715	133,940
Total Debt Service		341,265	337,715	338,940
EX65-Other				
465.000	Other	258	3,000	3,000
Total Other		258	3,000	3,000
Division Total: Non-Departmental		341,523	340,715	341,940
Department Total: Non-Departmental		341,523	340,715	341,940
Fund Total: DEBT SERVICE (PARKS/REC)		341,523	340,715	341,940

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

	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 APPROVED
TOTAL REVENUES	525,183	570,000	570,100
TOTAL EXPENDITURES	522,999	566,455	569,855

Audit Balance as of 6/30/2009			569,903
Reserve for Final Debt Service Payment		(565,783)	
Estimated revenues 2010-2011 fiscal year	570,000		
Estimated expenditures 2010-2011 fiscal year	(566,455)		
Estimated Adjustment to Fund Balance		3,545	
Estimated Fund Balance at 6/30/2010			7,665
Estimated revenues 2010-2011 fiscal year	570,100		
Estimated expenditures 2010-2011 fiscal year	(569,855)		
Estimated Adjustment to Fund Balance		245	
Estimated Fund Balance at 6/30/2011			7,910

REVENUE DETAIL: FUND 325**NONAREAWIDE A/C
DEBT SERVICE**

CLASSIFICATION	2008-2009 ACTUAL	2009-2010 AMENDED	2010-2011 PROPOSED
INTEREST	5,183	5,000	100
TRANSFER FROM OTHER FUNDS: Nonareawide Fund	520,000	565,000	570,000
SALE OF G.O. BONDS	0	0	0
TOTAL REVENUES	\$ 525,183	\$ 570,000	\$ 570,100

SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2011

NONAREA WIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2010	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2011
2008 Series A	5,750,000	5,200,000	305,000	259,855	564,855	4,895,000
TOTAL DEBT SERVICE REQUIREMENTS		5,200,000	305,000	259,855	564,855	4,895,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Revenue	2010 Amended Budget	2011 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	5,183	5,000	100
Total Interest Earnings		5,183	5,000	100
RE67-Transfer From Other Funds				
367.120	Non Areawide	520,000	565,000	570,000
Total Transfer From Other Funds		520,000	565,000	570,000
RE69-Other Revenue Sources				
Division Total: Non-Departmental		525,183	\$570,000	\$570,100
Department Total: Non-Departmental		525,183	\$570,000	\$570,100
Fund Total: DEBT SERVICE (A/C COPs)		525,183	\$570,000	\$570,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

7/12/2010

<u>Account</u>	<u>Description</u>	2009 Actual Expense	2010 Amended Budget	2011 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	260,000	0	0
441.140	Dbt Svc, Principal	0	290,000	305,000
441.220	Dbt Srv-Interest-Borough	261,499	0	259,855
441.240	Dbt Svc, Interest	0	271,455	0
Total Debt Service		521,499	561,455	564,855
EX65-Other				
465.000	Other	1,500	5,000	5,000
Total Other		1,500	5,000	5,000
Division Total: Non-Departmental		522,999	566,455	569,855
Department Total: Non-Departmental		522,999	566,455	569,855
Fund Total: DEBT SERVICE (A/C COPs)		522,999	566,455	569,855

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2011**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
<u>Grants/Pass Through</u>						
MSCVB	585,000	585,000				
Tourism Infrastructure	315,000	315,000				
City of Palmer Block Grant	59,227	59,227				
City of Wasilla Block Grant	72,089	72,089				
Grant Match for FTA/FHWA/USFWS/State	1,200,000	1,200,000				
Mascot Grant Match	200,000	200,000				
Human Services Grant Match	125,000	125,000				
Youth Court	25,000	25,000				
<u>Administration</u>						
MSC-Paramedic Program	100,000	100,000				
<u>Planning</u>						
Traffic Calming	200,000	200,000				
<u>Community Development</u>						
F250 Ext Cab 4x4 (Trails)	35,000	35,000				
<u>Knik Museum</u>						
Assessment & Repairs	50,000	50,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2011**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
<u>Alpine Historic Park (O'Neil House)</u>						
Electrical, Plumbing, Access Ramp, ADA Restroom, and Gutters	65,000	65,000				
<u>Parks and Outdoor Recreation</u>						
Hatcher Pass Nordic Ski Development (Phase I)	200,000	200,000				
Big Lake Boat Launch Parking Lot Expansion	35,000	35,000				
Snow Machine and Trail Drag	20,000	20,000				
<u>Trails</u>						
Trails improvements	350,000	350,000				
<u>Brett Memorial Ice Arena</u>						
Dehumidification System	182,000	182,000				
Ceiling & Wall Repairs	45,000	45,000				
<u>Community Pools</u>						
Replace Deck, Drains and Gutters (W)	50,000	50,000				
Install Epoxy Floors (W)	160,000	160,000				
Replace Plumbing Fixtures & Repair Walls in Locker Rooms (W)	125,000	125,000				
Paint and caulk pool (W)	93,000	93,000				
Install Epoxy Floors: Bleacher Area (P)	53,000	53,000				
<u>Trapper Creek Library</u>						
Parking Lot Lights Installation	40,000		40,000			

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2011**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
<u>Talkeetna Library</u>						
Remove Skylights and Repair Roof	27,000		27,000			
Window Replacement	35,000		35,000			
Chip Seal Parking Lot	40,000		40,000			
Paint Building Exterior	17,000		17,000			
<u>Land and Resource Management</u>						
Right-of-Way Acquisitions	200,000	200,000				
<u>Willow Community Center</u>						
New Septic System	42,000	42,000				
Control Upgrades to include boiler resets & zone valves	42,000	42,000				
Facility Lighting & Electrical Upgrades	20,000	20,000				
ADA Accessible Concrete ramp	7,500	7,500				
<u>Public Works</u>						
Underground Storage Tank Fund	40,000	40,000				
Emergency Support Materials & Equipment (5 Sites)	50,000	50,000				
Administration Building						
Foundation Leak Repairs	52,000	52,000				
HVAC and Controls Upgrades	250,000	250,000				
Security Hardware Replacement - Exterior & Interior Ph II	155,000	155,000				
Replace Carpet, Phase IV	50,000	50,000				
OIT Entrance - ADA Compliant	75,000	75,000				
Renovate Bathrooms and Storage area	180,000	180,000				
Drainage Repairs at KGB & Foothills	45,000	45,000				
Custodial Equipment	10,000	10,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2011**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
O&M Building						
Emergency Backup Generator and Transfer Switch	40,000	20,000		20,000		
<u>Road Service Area Capital Projects</u>						
Midway RSA	478,000			478,000		
Fairview RSA	160,000			160,000		
Caswell RSA	18,000			18,000		
South Colony RSA	400,000			400,000		
Knik RSA	855,194			855,194		
Lazy Mountain RSA	8,000			8,000		
Greater Willow RSA	89,000			89,000		
Big Lake RSA	40,000			40,000		
North Colony RSA	8,000			8,000		
Bogard RSA	250,000			250,000		
Greater Butte RSA	178,000			178,000		
Meadow Lakes RSA	624,000			624,000		
Gold Trails RSA	476,360			476,360		
Greater Talkeetna RSA	5,000			5,000		
Trapper Creek RSA	39,000			39,000		
Alpine RSA	29,000			29,000		
<u>Solid Waste Enterprise Fund</u>						
Electrical Upgrades (Transfer Sites)	125,000					125,000

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2011**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
<u>Emergency Services</u>						
<u>Administration</u>						
Vehicle Fuel Management System	55,000	55,000				
EOC Upgrade - EOC Software	10,000	10,000				
EOC Multi-Media System	35,000	35,000				
EOC Telephone System Upgrade to VoIP Telephony	60,000	60,000				
Training Vehicle	30,000	30,000				
Vehicle (Emergency Manager)	40,000	40,000				
 <u>Ambulance Divisions</u>						
<u>District #1 - Central Ambulance</u>						
Ambulance (Replacement)	150,000	150,000				
Ambulance (Purchase)	160,000	160,000				
Bio-Medical Equipment	90,000	90,000				
Mass Casualty/Fatality Equipment	200,000	200,000				
 <u>District #2 - West Lakes Ambulance</u>						
Audio-Visual Training Equipment (Station 7-3)	10,000	10,000				
Storage Lockers (Station 7-3)	10,000	10,000				
Furnishings and Equipment (Station 7-3)	10,000	10,000				
 <u>District #3 - Palmer Ambulance</u>						
Facility Improvements (Station 3-9)	200,000	200,000				
Ambulance (Replacement)	160,000	160,000				
Command Vehicle (Medic 3)	60,000	60,000				
Zoll Monitor/Defibrillator	30,000	30,000				
<u>District #3 - Palmer Ambulance - Continued</u>						

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2011**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
USAR Protective Clothing	40,000	40,000				
Training Equipment (Simulators, IV Arms, Obstetric Manikin, etc.)	60,000	60,000				
<u>District #7 - Butte Ambulance</u>						
Command Vehicle	50,000	50,000				
<u>District #8 - Lake Louise First Response Unit</u>						
Furniture, Fixtures, and Equipment	50,000	50,000				
<u>Rescue</u>						
LSAR Equipment, Protective Personal Equipment	30,000	30,000				
LSAR Equipment, Response Equipment	75,000	75,000				
Rescue Apparatus Tools	40,000	40,000				
Water Rescue Protective Personal Equipment	30,000	30,000				
Rapid Deployment Craft (Five)	25,000	25,000				
Response Vehicle	120,000	120,000				
Digital Hand Held Radios (Ten)	50,000	50,000				
Breathing Apparatus Air Compressor	60,000	60,000				
Search & Rescue ATV (Two) & Trailer (Trapper Creek)	35,000	35,000				
<u>Enhanced 911</u>						
CAD to CAD & APSIN Interface	150,000				150,000	
Reverse 911	300,000				300,000	

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2011**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
<u>Caswell Lakes FSA</u>						
Dry Hydrants (Station 13-1)	45,000			45,000		
<u>West Lakes FSA</u>						
Bullard T-4 Thermal Imagers (Ten)	50,000			50,000		
Connex Storage Unit (Station 73)	10,000			10,000		
Back-Up Generator (Station 73)	67,000			67,000		
Land (New Fire Station)	300,000			300,000		
Connex Storage Units (Station 71 & 81)	20,000			20,000		
Septic Tank & Leachfield (Station 81)	32,000			32,000		
<u>Wasilla-Lakes FSA</u>						
Personal Protective Equipment & Clothing	100,000			100,000		
Tanker and Equipment	550,000			550,000		
Staff Vehicles (Two)	120,000			120,000		
Station 51	1,250,000			1,250,000		
SCBA Upgrades & Masks	75,000			75,000		
Training Room Furniture (Station 6-1)	25,000			25,000		
Washers / Extractors	30,000			30,000		
<u>Butte FSA</u>						
Mini Attack/CAFS Truck	150,000			150,000		
3000 Gallon Vac Tanker	350,000			350,000		
Relamp (Station 2-1 & 2-2)	10,000			10,000		
Emergency Generator (Station 2-2)	67,000			67,000		

CAPITAL PROJECTS/GRANTS/PASS

FISCAL YEAR 2011

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Enhanced 911	Solid Waste
<u>Sutton FSA</u>						
Roof Replacement (Building and Fuel Hut)	100,000			100,000		
Sealcoat / Stripe Training Building Parking Lot	12,000			12,000		
Interior Lighting (Station 1-1)	5,500			5,500		
Fill System for Fire Apparatus	8,000			8,000		
<u>Talkeetna FSA</u>						
Exterior Repairs & Paint (Station 11-2)	5,000			5,000		
Generator (Station 11-2)	50,000			50,000		
<u>Roads</u>						
Dust Control Program	1,165,000	1,165,000				
TOTALS:	16,565,870	8,722,816	159,000	7,109,054	450,000	125,000

**RECONCILIATION OF FUND BALANCE: 600
REVOLVING LOAN FUND - SERVICE AREA OPERATING**

Cash Balance as of 6/30/2009		105,633
Recoveries 7/1/2009 - 6/30/2010:		
Garden Terrace	8,271	
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
New Loans 7/1/2009 – 6/30/2010:	<u>(75,000)</u>	
Adjustment to Cash Balance		(48,104)
Estimated Cash Balance as of 6/30/2010		57,529
Anticipated Recoveries 7/1/2010-6/30/2011:		
Garden Terrace	8,271	
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
Talkeetna Water & Sewer	15,000	
Estimated New Loans 7/1/2010-6/30/2011	<u>-0-</u>	
Adjustment to Cash Balance		41,896
Estimated Cash Balance as of 6/30/2011		99,425
Loans Outstanding as of 6/30/2011:		
Circle View S.A.	144,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	18,750	
Talkeetna Water & Sewer	60,000	
Due to Fund		229,125
Fund Balance as of 6/30/2011		<u>328,550</u>

**RECONCILIATION OF FUND BALANCE: 605
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2009		375,000
Recoveries 7/1/2009-6/30/2010: Caswell FSA	8,334	
New Loans 7/1/2009-6/30/2010:	<u>-0-</u>	
Net Adjustment to Cash Balance		8,334
Estimated Cash Balance as of 6/30/2010		383,334
Anticipated Recoveries 7/1/2010-6/30/2011: Caswell FSA	8,334	
Estimated New Loans 7/1/2010-6/30/2011	<u>-0-</u>	
Adjustment to Cash Balance		8,334
Estimated Cash Balance as of 6/30/2011		391,668
Loans Outstanding as of 6/30/2011: Caswell FSA	8,332	
Fund Balance as of 6/30/2011		<u>400,000</u>

**RECONCILIATION OF FUND BALANCE: 610
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2009		523,450
Recoveries 7/1/2009-6/30/2010:	-0-	
Estimated New Loans 7/1/2009-6/30/2010	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Cash Balance as of 6/30/2010		523,450
Anticipated Recoveries 7/1/2010-6/30/2011:	-0-	
Estimated New Loans 7/1/2010-6/30/2011	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2011		523,450
Loans Outstanding as of 6/30/2011:	-0-	
Due to Fund		-0-
Fund Balance as of 6/30/2011		523,450

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2011**

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
		Micrographic Scanning Technician	0.100
		Administrative Secretary I	1.500
	Elections	Total	1.850
		Borough Clerk	0.250
		Deputy Borough Clerk	0.600
		Borough Clerk's Secretary	0.100
		Administrative Secretary I	0.900
	Records Management	Total	2.500
		Records Management Officer	1.000
		Micrographic Scanning Technician	0.900
		Administrative Secretary I	0.600
	Administration	Total	5.550
		Borough Manager	1.000
		Assistant Borough Manager	0.850
		Executive Assistant	0.800
		Asst Borough Manager's Secretary	0.900
		Public Affairs Manager	1.000
		Admin Secretary I	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	4.000
		Human Resource Manager	1.000
		Human Resource Specialist	1.000
		Human Resource Assistant	1.000
		Volunteer Coordinator	1.000
Information Technology	Total	11.750	
	Chief Information Officer	1.000	
	Programmer/Analyst	3.000	
	Network/Microcomputer Specialist	1.000	
	IT Technician	3.000	
	IT Specialist-System Admin	1.000	
	Webmaster	1.000	
	Administration Secretary	0.750	
	Database Administrator	1.000	

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
	GIS	Total	7.000
		GIS Manager	1.000
		GIS Supervisor	1.000
		GIS CAD Manager	1.000
		GIS Addressing Supervisor	1.000
		GIS Technician - Programmer/Analyst	1.000
		GIS Specialist	1.000
		Land & Resource Management Tech	1.000
MAYOR	Mayor	Total	0.200
		Borough Manager's Secretary	0.200
FINANCE	Administration	Total	3.000
		Borough Administrative Director	1.000
		Financial Analyst	1.000
		Executive Financial Secretary	1.000
	Revenue/Budget	Total	11.000
		Budget & Revenue Manager	1.000
		Collection Supervisor	1.000
		Excise Tax Officer	1.000
		Accounting Assistant II	2.000
		Bankruptcy- F/C Records Technician	1.000
		Land Disposal & Tax Specialist	1.000
		Document Technician	1.000
		Accounting Assistant I	3.000
	Accounting	Total	17.000
		Comptroller	1.000
		Assistant Comptroller	1.000
		Accountant	1.000
		Financial Technician	2.000
		Accounting Assistant II	2.000
		Accounting Specialist	3.000
		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 Coordinator	1.000
		Inventory/Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
	Assessment	Total	21.000
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Assessment Records Supervisor	1.000
		Appraiser	6.000
		Appraisal Technician	1.000
		Administrative Assistant	1.000
		Assessment Assistant	4.000
PLANNING & LAND USE	Planning	Total	8.700
		Planning Services Chief	1.000
		Planner II	5.000
		Administrative Secretary II	0.500
		Administrative Secretary I	1.000
		Resource Management Specialist	0.200
		Planner / Grant Writer	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	6.000
		Code Compliance Services Chief	1.000
		Code Compliance Officer	3.000
		Code Compliance Admin Asst	1.000
		Right of Way Coordinator	1.000
	Environmental	Total	1.000
		Planner II (Environmental)	1.000
	Transportation	Total	2.000
		Transportation/Environmental Manager	1.000
		Traffic Technician	1.000
PUBLIC WORKS	Public Works Admin	Total	1.800
		Director of Public Works	0.900
		PW Admin Assistant	0.900

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
	Facility Maintenance	Total	9.850
		Division Manager Operations and Maintenance	0.325
		Facilities/Utilities Maintenance Specialist	0.500
		Equipment Mechanic	0.800
		Facility Maintenance Specialist	3.875
		O & M Specialist	0.550
		Equipment Mechanic I	0.800
		Building Maintenance Specialist	1.000
		Custodian II	1.000
		Custodian I	1.000
	Operations	Total	0.750
		Division Manager Operations and Maintenance	0.300
		O & M Specialist	0.350
		Road Maintenance Technician II	0.050
		Projects Manager I	0.050
	Project Mgmnt /Engineering	Total	11.800
		Division Manager-Engineering	1.000
		Civil Engineer	2.700
		Projects Manager II	2.000
		Projects Manager I	3.000
		Environmental Engineer	0.950
		Road Maintenance Superintendent II	0.050
		Road Maintenance Superintendent I	0.100
		Engineering Secretary I	1.000
		PM Administrative Assistant	1.000
	Community Clean-up	Total	0.100
		Solid Waste Division Manager	0.050
		Administrative Secretary I	0.050
EMERGENCY SERVICES	Administration	Total	12.380
		Emergency Services Director	1.000
		Emergency Services Deputy Director	1.000
		EMS District One Chief	0.100
		EMS Quality Assurance Manager	1.000
		Emergency Manager	1.000
		Health & Safety Officer	0.570
		Training Coordinator	2.000
		Administrative Secretary II	1.200
		EMS Instructor	1.000
		Emergency Support Specialist	1.000
		Equipment Mechanic	0.210
		Building Support Worker	0.300
		Administrative Secretary I	1.000
		Office Assistant	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
	Rescue	Total	0.100
		EMS District 1 Chief	0.100
	Telecommunications	Total	0.500
		Telecommunications Tech	0.500
	Ambulance - Central	Total	6.760
		EMS Chief	1.000
		Health & Safety Officer	0.230
		Emergency Services Assistant	1.000
		Equipment Mechanic	0.530
		Medic One (40-hour)	4.000
	Ambulance - W Lakes/Houston	Total	0.740
		District 2 Chief	0.600
		Health & Safety Officer	0.040
		Equipment Mechanic	0.100
	Ambulance - Palmer	Total	1.290
		EMS Chief	1.000
		Health & Safety Officer	0.090
		Equipment Mechanic	0.200
	Ambulance - T/S/TC	Total	0.070
		Health & Safety Officer	0.020
		Equipment Mechanic	0.050
	Ambulance - Willow	Total	0.090
		Health & Safety Officer	0.030
		Equipment Mechanic	0.060
	Ambulance - Sutton	Total	0.040
		Health & Safety Officer	0.010
		Equipment Mechanic	0.030
	Ambulance - Butte	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

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
	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	2.700
		Outdoor Recreation Specialist	1.000
		Outdoor Recreation Technician	1.700
	Recreation Infrastructure Maint	Total	0.300
		Outdoor Rec Tech	0.300
	Trails	Total	1.000
		Land Management Specialist	1.000
	Community Development Administration	Total	1.450
		Assistant Borough Manager	0.050
		Real Estate Acquisition Officer	0.900
		Administrative Secretary II	0.500
TOTAL AREAWIDE FUND, FUND 100			198.510

**SUMMARY OF APPROVED POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Economic Development	Total	1.58
		Economic Development Director	0.58
		Administrative Secretary I	1.00
	Information Technology	Total	1.00
		Automated Library Sys Tech	1.00
	Animal Care	Total	11.65
		Assistant Borough Manager	0.05
		Veterinarian/Shelter Supervisor	1.00
		Asst Borough Manager's Secretary	0.10
		Chief Animal Care/Regulation Officer	1.00
		Deputy Animal Care/Regulation Officer II	1.00
		Deputy Animal Care/Regulation Officer	3.00
		Animal Care/Regulation Technician	1.00
		Shelter Assistant	4.00
		Volunteer Tech	0.50
COMMUNITY DEVELOPMENT	Sutton Library	Total	1.50
		Librarian	1.00
		Librarian Assistant	0.50
	Talkeetna Library	Total	1.63
		Librarian	1.00
		Librarian Assistant	0.63
	Trapper Creek Library	Total	0.75
		Librarian	0.75
	Willow Library	Total	1.88
		Librarian	1.00
		Librarian Assistant	0.88
	Big Lake Library	Total	1.88
		Librarian	1.00
		Librarian Assistant	0.88
	PUBLIC WORKS	Vehicle Removal Program	Total
Solid Waste Division Manager			0.05
Administrative Secretary I			0.05
TOTAL NON-AREAWIDE FUND, FUND 200			21.97

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
FUND 202			
EMERGENCY SERVICES	Enhanced 911	Total	1.50
		GIS Addressing Assistant	1.00
		Telecommunication Technician	0.50
TOTAL ENHANCED 911 FUND, FUND 202			1.50

FUND 203			
COMMUNITY DEVELOPMENT	Land Management	Total	3.90
		Real Property Analyst	1.00
		Land Management Agent	1.00
		Administrative Secretary I	1.00
		Resource Management Specialist	0.80
		Real Estate Acquisition Officer	0.10
	Community Development Administration	Total	0.55
		Assistant Borough Manager	0.05
		Administrative Secretary II	0.50
TOTAL LAND MANAGEMENT FUND, FUND 203			4.45

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
FUND 249			
	West Lakes	Total	1.82
		District 2 Chief	0.40
		Equipment Mechanic	0.42
		Fire Service Area Assistant	1.00
TOTAL WEST LAKES FSA FUND, FUND 249			1.82
FUND 250			
	Central FSA	Total	7.57
		EMS District 1 Chief	0.80
		Fire Service Area Assistant	3.00
		Administrative Secretary II	0.80
		Equipment Mechanic	0.97
		Building Support Worker	1.70
		Administrative Secretary I	0.30
	Central FSA	Total	2.70
		Fire Code Official	2.00
		Administrative Secretary I	0.70
TOTAL CENTRAL FSA FUND, FUND 250			10.27
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
FUND 254			
	Talkeetna FSA	Total	0.08
		Equipment Mechanic	0.08
TOTAL TALKEETNA FSA FUND, FUND 254			0.08

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent
FUND 258			
	Willow FSA	Total	0.08
		Equipment Mechanic	0.08
TOTAL WILLOW FSA FUND, FUND 258			0.08
PUBLIC WORKS	FUND 265		
	RSA Administration	Total	9.90
		Director of Public Works	0.05
		Division Manager Operations and Maintenance	0.35
		Civil Engineer	0.20
		Road Maintenance Superintendent II	0.95
		Road Maintenance Superintendent I	1.90
		Road Maintenance Supervisor/ Construction Inspector	1.00
		Project Manager	0.95
		Road Assesment Management Specialist	1.00
		Equipment Mechanic	0.20
		Equipment Mechanic I	0.20
		Engineer Coordinator	0.10
		Environmental Engineer	0.05
		Road Maintenance Technician II	0.95
		Road Maintenance Technician	1.00
		PW Admin Asst	0.05
		O & M Specialist	0.95
TOTAL RSA ADMINISTRATION FUND, FUND 265			9.90
FUND 291			
	Garden Terrace	Total	0.050
		Facilities/Utilities Maintenance Specialist	0.050
TOTAL GARDEN TERRACE FUND, FUND 291			0.050
PUBLIC WORKS (cont'd)	FUND 293		
	Talkeetna Sewer & Water	Total	0.750
		Division Manager Operations and Maintenance	0.025
		Facilities/Utilities Maintenance Specialist	0.450
		Facilities Maintenance Specialist	0.125
		O & M Specialist	0.150
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			0.750

**SUMMARY OF APPROVED POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2011**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Central Landfill	Total	5.45	
		Dir of Public Works	0.05	
		Solid Waste Division Manager	0.40	
		Project Manager I	0.50	
		Administrative Secretary I	0.35	
		PW Admin Assistant	0.05	
		Scale House Operator	2.00	
		Solid Waste Administrative Assistant	0.50	
		Solid Waste Utility I	1.60	
		Transfer Sites	Total	7.85
			Solid Waste Division Manager	0.30
			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	0.35
		Hazardous Waste	Total	2.60
			Solid Waste Division Manager	0.20
			Administrative Secretary I	0.20
			Solid Waste Utility I	0.20
			Environmental Technician	2.00
TOTAL SOLID WASTE FUND, FUND 510			15.90	
ASSEMBLY	Port	Total	2.00	
		Port Director/Engineer	1.00	
		Port Administrative Secretary	1.00	
TOTAL PORT FUND, FUND 520			2.00	