

APPROVED
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2012



MATANUSKA-SUSITNA BOROUGH

JOHN M. MOOSEY, 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 2012 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2012 budget was formally adopted by the Assembly on May 16, 2011. 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 2012, 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 five 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. Additionally it includes a fund for the new Station 5-1 that will include ambulance and rescue operations and the operations of Wasilla Lakes Fire Service Area. The station will be located in the Hospital area.

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, Alpine Historic Park, a new Zamboni for the Ice Arena 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 2012 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 19, 2011 the Acting 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 2012 budget on May 4th and May 5th. The Assembly began deliberation on the budget on May 10, 2011. Deliberations continued on May 12th and May 16th. The proposed budget as amended was adopted on May 16, 2011. On May 17th, the Mayor vetoed certain sections of the budget. The Assembly took up the veto at the same meeting. Of the thirteen vetoes, six were overridden, and three were withdrawn. The following vetoes carried.

- Elimination of \$10,000 to pay for junk vehicle removal and trash clean-up.
- Elimination of \$15,000 for the Reflections Lake Viewing Tower Project.
- Elimination of \$200,000 for Trail Improvements.
- Elimination of \$20,000 for Youth Court.

The fiscal year 2012 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 a technical correction 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 2012 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$21,394,738.

A major amendment to the proposed fiscal year 2012 was the establishment of a rebate to the taxpayers. The total rebate was \$7,759,998. The average value of a home in the Borough

\$208,887. Based on that assessed value, the average rebate would have been approximately just over \$200.

Upon approval of the technical and other amendments, the mill levies were set. The areawide mill rate was approved at a rate of 10.051 mills and the nonareawide fund was approved at a rate of .425 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, Caswell, West Lakes, Wasilla Lakes, Butte and Talkeetna Fire Service Areas and Fairview, Caswell Lakes, South Colony, Knik, Big Lake, Meadow Lakes, Gold Trails and Talkeetna Road Service Areas and Talkeetna Flood Control.
- Addition of \$1,300,000 for State Shared Revenue.
- Addition of eight new positions (\$575,370).
- Reduction of various line items in the Areawide Fund as proposed by the Manager (\$1,818,879).
- Addition of funds for a Snowmachine Trailhead in the Hatcher Pass Management Area (\$350,000).
- Reduction of the Grant Match for FTA, FHWA and USFWL (\$1,700,000)
- Elimination of all capital improvement projects for the Dorothy Swanda Jones Building and transfer of funds to a Reserve for Administrative Office Space (\$575,000).
- Elimination of other capital projects including the Rescue airboat (\$100,000) and a Road Service Area Superintendent vehicle (\$30,000).

FISCAL YEAR 2012 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES, PARKS AND RECREATION AND AN ANIMAL CARE FACILITY, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS AND MAINTAINENANCE OF AN ADEQUATE FUND BALANCE RESERVE.

The fiscal year 2012 assembly adopted comprehensive budget is approximately \$6.2 million more than the 2011 revised budget. A major increase was in education operations which amounted to approximately \$2.6 million. Additionally, debt service for school bonds increased \$2.6 million for the first debt service payment on the educational and related capital improvement bonds. The remaining increase of \$1.0 million related to Borough operations as well as Fire and Road Service Area operations. The increases in these operations related namely to contractual obligations.

FISCAL YEAR 2011 BUDGET TOTALS \$374,490,344.

Overview The adopted comprehensive budget for fiscal year 2012 totals \$374.5 million. Included in this total is \$259.6 million for school operations, \$22.8 million for debt service, \$44.8 million for Borough operations, \$6.6 million for fire service area operations, \$9.2 million for road service area operations, \$12.4 million for enterprise operations, \$13.6 million for capital projects, \$1.1 million

for the dust control program, \$3.0 million for miscellaneous grants, and \$1.4 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, 2010 and as of the base year of 1999. For fiscal year 2012 that amount was \$24,167,203.

The School Administration briefly discussed their budget during the Joint School Board/Assembly meeting on March 29th. They made a formal presentation on April 26th. They requested \$48,347,365 as the local contribution for education. The Assembly approved this amount.

In addition to the direct contribution to the school district from local sources, \$21,009,184 must be provided for school construction debt service and related expenses. Of the \$21,009,184 in debt service payments and related costs, it is estimated that the Borough will receive \$14,105,642 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2012 is budgeted at \$6,903,542. The total local appropriation for education related costs, including operations and gross debt service, is \$280,556,367. The total appropriation amounts to 75 percent of all fiscal year 2012 expenditures. The following tables identify the source of funding for school operations and mill rate equivalent for the local portion of the debt service for School Construction and Improvements.

TABLE 1

SCHOOL SUPPORT					
	Federal	State	Local	Borough	Total
Operate Schools	31,294,738	174,573,285	5,331,795	48,347,365	259,547,183
Debt Service		14,105,642		6,903,542	21,009,184
Total	31,294,738	188,678,927	5,331,795	55,250,907	280,556,367

TABLE 2

	Amount	Mill Rate Equivalent
School debt service	\$21,009,184	2.87
State reimbursement	14,105,642	1.93
Local portion of non-reimbursed school debt	6,903,542	0.94

The adopted budget for the school district for operations for the fiscal year 2012 budget is \$259,547,183 as compared to the budget for the district for fiscal year 2011 of \$256,911,556. This was the amount originally approved by the Assembly. There were no requests from the district for amendments to their budget during the year.

COMMUNITY SCHOOLS

Included in this approved budget is \$32,700 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 2012 budget shows an increase of approximately \$10 million in total taxes. Of that amount \$7.8 million was rebated back to the taxpayers for a reduction of their taxes. As such the net increase in taxes was \$2.2 million.

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 1.7 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 3, illustrates the units built and value of both commercial and residential construction over the last several years including the most recent year.

TABLE 3

FISCAL YEAR	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
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	31,038,900
2008	775	114,754,139	36	45,761,861
2009	547	86,668,224	37	19,010,480
2010	328	55,930,941	25	20,802,400

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 2012 alone, assessed valuations for these properties increased by \$30 million. Whereas, the increase in these properties in fiscal year 2011 was \$21 million. Table 4 reflects the most current history of this issue.

TABLE 4

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	7,926,134	-0-	7,926,134
2012	8,275,700	*	8,275,700
* No reimbursement is expected.			

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .82 mills.

OPERATING BUDGET CHANGES

The Matanuska-Susitna Borough is still the fastest growing area 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 debt service for education, the assembly approved funding for enhanced medical care and attention, acquisition of the LiDAR and ortho-imagery, planning updates 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 by \$200,000 from the revised 2011 budget. In preparing this budget, the new programs or projects that were added were those that would assist in enhancing the quality of life for our residents which the Assembly has approved through the adoption of this budget. This includes adding funds for a Boroughwide noise study and for school School Site Development Cost evaluation. Additionally funds are included for a Preservation Plan Survey and a hydrology study. Funds were also added for six new paramedics as well as two other positions. Also, the budget includes funds to develop a business plan for the port.

It is important to include projects that will improve efficiency and/or effectiveness. This year the emphasis in the Information Technology Department (OIT) 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. The department will build on the last two years' focus on stability and recoverability. This year the focus in OIT will be improving the Borough's efficiency and speed with which the Borough employees can deliver services. The Geographic Information System (GIS) division will focus on the acquisition of the LiDAR and ortho-imagery, recently approved by the Assembly, and survey control for improvement of the spatial accuracy of all GIS data layers. They will also focus on upgrades to the mapping website to improve the interface and make it easier to use.

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. Budget and Revenue will be working with IT and Govern to restore automation and streamline many processes in the Accounts Receivable and Collections system. These steps will improve the customer experience and staff efficiency.

Regarding the Financial System we are continually looking at system upgrades that will provide more efficiency and allow us to streamline our processes. The E-Suite Module has been installed and we have begun our multiple phase implementation of the module. The module has a number of features that will enhance the standard HR/Payroll Module currently being utilized, one of which is providing employees with self-service options related to their payroll information. This will include allowing employees to view paystubs, Form W-4 information, and current benefits and deductions. We are currently in the testing stages of the first phase of our roll-out. It will be phased in to all employees in 2012. The Business Analytics Module, which was previously budgeted for, has been purchased and installed for certain Finance Department employees. This module utilizes multiple user-friendly data tables to produce customized financial reports on the user's computer in a matter of minutes rather than custom programming that can take days. This module eliminates the necessity for a number of Crystal Reports licenses within the Finance Department.

Within Emergency Services, funds have been budgeted to enhance medical care and attention within the Borough. One focus for the next year will be on the placement of ambulances. The placement of staffed ambulances is generally guided by two concepts. You either place the ambulances where the call volume is the heaviest or you place them strategically to cover a large territory. In the core area our volume has grown to the point that we will be implementing a plan to utilize ambulances based out of Central, West Lakes and Palmer to do both. We will be initiating a plan that will provide coverage for both call volume coverage as well as territory. The plan will break down geographical boundaries and utilize any available ambulances throughout the core area which should result in greater efficiencies for these three ambulance districts. Also enhancing service will be the fact that the Assembly amended the proposed budget to add six new paramedic positions.

Approved in the capital projects/grant budget was \$1,965,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. \$1.700 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 \$100,000 as a grant match for FAA, \$150,000 as a grant match for the Human Services Grant and \$15,000 as a match for Planning Grants.

Besides funds for matching grants, there was approved another \$42,500 and \$10,000 for upgrades to the Willow Community Center and Alpine Historic Park respectively, \$750,000 for Hatcher Pass Nordic Ski Development, \$350,000 for Hatcher Pass management snow machine trailhead, \$290,000 for northern trails, \$169,000 for other recreation facilities, \$130,000 for upgrades to the Ice Arena, \$250,000 for upgrades to the pools and \$25,000 for the Operations and Maintenance Building. Rescue received approval for \$191,000 for response equipment, protective clothing, radios and pagers. Lastly, \$1,039,000 was approved for various pieces of equipment and facility upgrades for the Ambulance Districts. The equipment includes Biomedical Equipment, training equipment, cardiac monitors, defibrators, command vehicle and other miscellaneous equipment. Additionally, upgrades to the Palmer and Trapper Creek 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 \$1,132,260. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2012. If amounts are received in excess of \$1,132,260, 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 \$1.2 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 increased by approximately \$93,000 as compared to fiscal year 2011. This increase is due namely to the increase in the position in Animal Care and contractual obligations. The increase in the position is discussed in the Personnel section.

Fund 203: Land Management Operations The budget for the Land Management Fund shows an overall decrease of \$259,000 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 the foreclosure related matters is now consolidated into the Budget and Revenue division.

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 \$1,500,000 in funding for design and preliminary work for a new Station 6-2. Also approved for Wasilla Lakes was \$1,100,000 for a replacement of the Ladder Truck at Station 6-1 and \$252,000 for facility upgrades and improvements at multiple stations. For Greater Palmer Fire Service Area, \$450,000 was approved for an Engine replacement.

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 2012, we have incorporated the transfer for road capital projects totaling \$4.7 million within the budget. The specific projects were identified in Assembly Memorandum 10-101 and approved by the Assembly on December 7, 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. Included in this budget is a rate increase of \$10 per ton. This is the first phase of a rate increase. Rate increases will be phased in through 2014 in order to eliminate the deficit in operations. Regarding capital, \$100,000 was approved for a compactor unit for the Talkeetna transfer site, \$75,000 for a backhoe, and \$125,000 for electrical upgrades for the transfer sites. This is the second phase of the electrical upgrades.

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 addressed the Port Commission's request of segregating revenues from Port operations from those revenues of all other operations.

Overall there is an increase in the approved expenditures for the Port Enterprise Fund of approximately \$24,000 which relates to an increase in contractual obligations. Besides wages the majority of the approved expenditures are for contractual services and debt. The contractual services 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.

A large portion of the Port Enterprise budget is for interest expense (\$351,370). 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 2012, the balance of the loan to the Land Management Permanent Fund and the General Obligation Bonds will be \$401,979 and \$7,200,000 respectively.

Fund 530: MV SUSITNA ENTERPRISE FUND A new enterprise fund was created in fiscal year 2012 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 2012. The Borough has not yet taken possession of the vessel. The largest components of expenditures within the fund for fiscal year 2012 are for insurance, other contractual, fuel, maintenance services 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. In the proposed budget, it was proposed only to add an increase in hours for a position at Animal Care (.25). In this budget, eight full time equivalent (FTE) positions were added by the Assembly. While not addressing all needs, they will certainly assist in serving our taxpayers more efficiently. One new position was added in Administration and one new position was added in Public Works. Additionally, six new positions were added in Emergency Services.

The Assembly approved the increase of hours for the Volunteer Coordinator at Animal Care and Regulation from 20 hours per week to 32 hours per week that had been proposed. The volunteer coordinator position is crucial to the operation of the animal shelter. The current volunteer coordinator had steadily increased the volunteer base from nine people when she started to over 400 trained volunteers. The benefit to the borough has been outstanding especially during the last half of fiscal year 2011. There was over 4,674 hours of volunteer labor given at the shelter since January alone. These volunteer hours include a wide range of chores from caring for the abused animals recently rescued to cleaning the shelter to enhancing the public image of the facility.

In addition to the above, amendments were made by Assemblymembers to add a Media Design Specialist, a new Administrative Secretary in the Pre-design Division in Public Works and six full-time Advanced Cardiac Life Support Paramedics. All amendments were approved by the Assembly and the eight new positions are included in this budget.

With regards to Personnel, it is important to note, the Matanuska-Susitna Borough has one full time employee for every 323 residents. By comparison, our Borough employees serve a greater number of residents than the state or the other Boroughs shown below.

TABLE 5

State of Alaska	One employee for every 44 residents
City and Borough of Juneau	One employee for every 47 residents
Municipality of Anchorage	One employee for every 145 residents
Kenai Peninsula Borough	One employee for every 195 residents
Fairbanks North Star Borough	One employee for every 268 residents
Matanuska-Susitna Borough	One employee for every 323 residents

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, Preservation Plan Survey and funds for six full time Advanced Cardiac Life Support Paramedics. 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 \$280 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 initially worked hard to develop departmental budgets. They heeded the Borough Manager's request to make additional cuts to their budgets and still strive to 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, Katie Robinson, and Talia Derner in addition to 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 Submitted

John M. Moosey and Tammy E. Clayton

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.

Larry DeVilbiss, Mayor
Ron Arvin, Deputy Mayor

Warren Keogh
Noel Woods
Mark Ewing

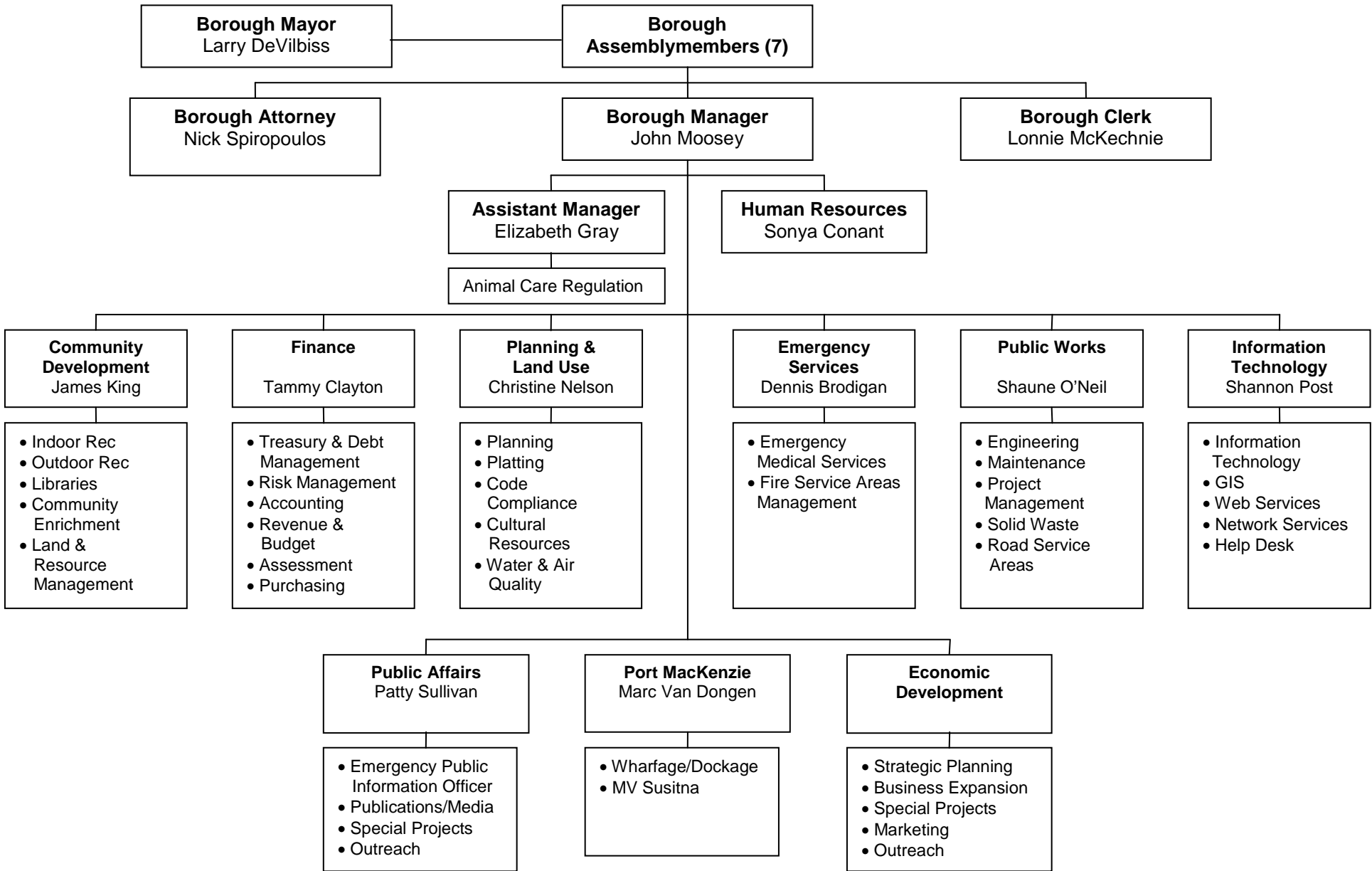
Cindy Bettine
Jim Colver
Vern Halter



BOROUGH STAFF

John M. Moosey
Nicholas Spiropoulos
Lonnie R. McKechnie
Tammy E. Clayton
James King
Christine Nelson
Shaune O'Neal
Dennis Brodigan
Shannon Post
Dave Dunivan
Chyenenne Heindel

Borough Manager
Borough Attorney
Borough Clerk
Director of Finance
Director of Community Development
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: 04/19/11
Public Hearing: 05/04/11
Public Hearing: 05/05/11
Amended: 05/10/11
Amended: 05/12/11
Amended: 05/16/11
Adopted: 05/16/11
Motion to amend something previously adopted: 05/17/11

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 11-011**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY APPROPRIATING MONIES FROM THE CENTRAL TREASURY FOR THE BOROUGH OPERATING FUNDS, ENTERPRISE FUNDS, EDUCATION OPERATING FUND AND CAPITAL FUNDS AND ESTABLISHING THE RATE OF LEVY FOR ALL BOROUGH FUNCTIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012

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.....	40,216,778
200	Non-Areawide.....	3,717,169
202	Enhanced 911.....	894,350
203	Land Management.....	870,866
248	Caswell Fire Service Area.....	162,917
249	West Lakes Fire Service Area.....	1,146,467
250	Wasilla-Lakes Fire Service Area.....	3,914,842
251	Butte Fire Service Area.....	393,524
253	Sutton Fire Service Area.....	157,145
254	Talkeetna Fire Service Area.....	220,559
258	Willow Fire Service Area.....	288,506
259	Gr. Palmer Consol. Fire Service Area.....	318,421
265	Road Service Area: Administration.....	1,525,129
266	Grid Roller Maintenance.....	11,000
270	Midway Road Service Area.....	401,443
271	Fairview Road Service Area.....	434,944

272 Caswell Lakes Road Service Area.....374,506
 273 South Colony Road Service Area.....756,314
 274 Knik Road Service Area.....960,693
 275 Lazy Mountain Road Service Area.....135,762
 276 Greater Willow Road Service Area.....495,781
 277 Big Lake Road Service Area.....647,439
 278 North Colony Road Service Area.....110,694
 279 Bogard Road Service Area.....725,942
 280 Greater Butte Road Service Area.....334,832
 281 Meadow Lakes Road Service Area.....726,895
 282 Gold Trail Road Service Area.....830,842
 283 Gr. Talkeetna Road Service Area.....393,806
 284 Trapper Creek Road Service Area.....135,414
 285 Alpine Road Service Area.....143,732
 290 Talkeetna Flood Control.....15,280
 291 Garden Terrace Service Area.....117,270
 292 Point MacKenzie Service Area.....83,153
 293 Talkeetna Water/Sewer Service Area.....279,906
 294 Freedom Hills Road.....10,000
 295 Circle View/Stampede Estates E.C.S.A.3,300
 296 Chase Trail Service Area.....3,500
 297 Roads Outside Service Areas.....1,500
 300 Debt Service-Schools.....21,009,184
 315 Debt Service-COP' s.....521,788
 316 Debt Service-Station 5-1.....399,500
 320 Debt Service-Parks & Recreation.....339,305
 325 Debt Service-Nonareawide A/C.....562,655

Subtotal - Borough Operating Funds.....\$84,793,053

510 Solid Waste Enterprise Fund.....5,527,448
 520 Port Enterprise Fund.....1,923,784
 530 MV Susitna Enterprise Fund.....4,951,800

Subtotal - Borough Enterprise Funds.....\$12,403,032

204 Education Operating.....\$259,547,183

Subtotal - Education Operating.....\$259,547,183

*** Areawide Capital Projects.....3,576,500
 *** Areawide-Dust Control Program.....1,132,260
 *** Areawide-MSA Paramedic Program.....100,000
 *** Areawide-City Block Grants.....156,316
 *** Areawide-MSCVB.....585,000
 *** Areawide-Tourism Infrastructure.....315,000
 *** Areawide-Grant Match FTA/FHWA/USFWS/STATE1,800,000
 *** Areawide-Human Services Grant Match.....150,000
 *** Areawide-Planning Grant Match.....15,000
 *** Non-Areawide Capital Projects.....48,000
 *** Caswell FSA Capital Projects.....200,000
 *** West Lakes FSA Capital Projects.....428,000
 *** Wasilla-Lakes FSA Capital Projects.....3,350,000
 *** Butte FSA Capital Projects.....26,000

*** Talkeetna FSA Capital Projects.....	91,000
*** Willow FSA Capital Projects.....	16,000
*** Gr. Palmer Consolidated FSA Capital Projects ...	450,000
*** RSA Administration.....	235,000
*** Midway RSA Capital Projects.....	800,000
*** Fairview RSA Capital Projects.....	180,000
*** Caswell Lakes RSA Capital Projects.....	50,000
*** South Colony RSA Capital Projects.....	340,000
*** Knik RSA Capital Projects.....	810,000
*** Lazy Mountain RSA Capital Projects.....	70,000
*** Greater Willow RSA Capital Projects.....	180,000
*** Big Lake RSA Capital Projects	300,000
*** North Colony RSA Capital Projects	18,000
*** Bogard RSA Capital Projects.....	440,000
*** Greater Butte RSA Capital Projects.....	360,000
*** Meadow Lakes RSA Capital Projects.....	630,000
*** Gold Trails RSA Capital Projects.....	430,000
*** Greater Talkeetna RSA Capital Projects	35,000
*** Trapper Creek RSA Capital Projects	35,000
*** Alpine RSA Capital Projects.....	60,000
*** Solid Waste Enterprise Fund.....	335,000

Subtotal - Borough Capital Projects.....\$17,747,076

TOTAL APPROPRIATION

\$374,490,344

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, 2011 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 2012.

Section 6. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$21,394,738 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 2012 budget, excluding the budgeted expenditures of the school district.

Section 7. Reappropriation from the Reserve for Dispatch Services to the Reserve for Administration Office Space. There is hereby reappropriated from the Reserve for Dispatch Services an additional sum of \$22,945 to the Reserve for Administration Office Space.

Section 8. Reappropriation from the Reserve for EMS Lease/Purchase Facility to the Reserve for Administration Office Space. There is hereby reappropriated from the Reserve for the EMS Lease/Purchase Facility an additional sum of \$200,000 to the Reserve for Administration Office Space.

Section 9. Reappropriation from the Reserve for Major Repairs and Renovation to the Reserve for Administration Office Space. There is hereby reappropriated from the Reserve for Major Repair and Renovations an additional sum of \$1,500,000 to the Reserve for Administration Office Space.

Section 10. Reappropriation from the Reserve for Emergency Response to provide tax relief in 2012. There is hereby reappropriated from the Reserve for Emergency Response an

additional sum of \$1,606,750 to provide tax relief in fiscal year 2012.

Section 11. Reappropriation from the Reserve for Capital to provide tax relief in 2012. There is hereby reappropriated from the Reserve for Capital an additional sum of \$853,248 to provide tax relief in fiscal year 2012.

Section 12. Appropriation to provide tax relief in 2012. There is hereby appropriated an additional sum of \$5,300,000 to provide tax relief in fiscal year 2012.

Section 13. Appropriation from the Interest Earnings on the Land Management Permanent Fund. There is hereby appropriated on the interest earnings from the Land Management Permanent Fund an additional sum of \$100,000 to the Land Management Operating Budget (Fund 203) for Other Contractual Services.

Section 14. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2012. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

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

<u>TAX FUND</u>	
Areawide	10.051
Non-Areawide	0.425
Butte Fire Service Area #2	2.94
Sutton Fire Service Area #4	3.96
Talkeetna Flood Control #7	1.32

Garden Terrace Service Area #8	8.22
Midway Road Service Area #9	2.58
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	2.51
Greater Willow Road Service Area #20	3.62
Big Lake Road Service Area #21	2.57
North Colony Road Service Area #23	4.29
Talkeetna Fire Service Area #24	1.84
Bogard Road Service Area #25	1.61
Greater Butte Road Service Area #26	3.23
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	3.97
Alpine Road Service Area #31	3.68
Willow Fire Service Area #35	1.29
Point MacKenzie Service Area #69	8.21
Wasilla-Lakes FSA #130	1.92
Circle View/Stampede Estates	
Erosion Control Service Area #131	3.68
Gr. Palmer Consolidated FSA #132	0.88
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 16. Deficit adjustment, service areas. If the revenue collected for any service area amounts to less than the amount appropriated for that service area, the deficit shall be made up to the borough's general fund from the following year's revenue of that service area.

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

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

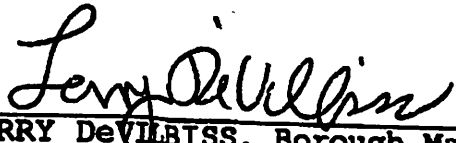
corresponding amount.

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

Section 20. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2011, for the first installment, and February 15, 2012, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 21. Effective date. Ordinance Serial No. 11-011 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 17 day of May, 2011.


LARRY DEVILBISS, Borough Mayor

ATTEST:


LONNIE R. MCKECHNIE, CMC, Borough Clerk

(SEAL)

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

**CITY OF WASILLA
ORDINANCE SERIAL NO. 11-16(AM)**

**AN ORDINANCE OF THE CITY OF WASILLA, ALASKA PROVIDING FOR THE
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2012 AND
APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET.**

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

Section 2. Purpose. In accordance with WMC 5.04.020, the Wasilla City Council hereby adopts the Annual Budget for the Fiscal Year 2012 as presented by the Mayor and introduced on April 11, 2011.

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, 2012 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, 2012 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, 2012 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, 2011, the sum of \$22,610,760, which includes \$2,361,249 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	\$ 945,800
Clerk	\$ 369,222	Youth Court	152,586
Records Management	73,830		
Council	185,526	Permanent Funds	
Mayor		Cemetary	\$ 1,000
Administration	303,549		
General Administration	287,358	Enterprise Funds*	
Human Resources	213,794	Water	
Planning	280,960	Operations & Transfers	\$ 837,109
Finance		Debt Service	311,488
Finance	1,079,151	Capital	37,500
MIS	268,378	Total Water Funds	\$ 1,186,097
Public Safety		Sewer	
Administration	839,154	Operations & Transfers	972,233
Multi Task Drug Enforcement	139,053	Debt Service	20,386
Investigation	308,079	Capital	102,500
Police - Patrol	2,431,865	Total Sewer Funds	\$ 1,095,119
COPS-SRO	143,490		
Dispatch	2,216,325	Airport	
Code Compliance	157,542	Operations & Transfers	\$ 169,268
Public Works		Capital	\$ 2,077,632
Administration	467,822	Total Aripot	\$ 2,246,900
Roads	1,057,972		
Property Maintenance	612,265	Curtis D. Menard Memorial Sports Center (CMMSC)	
Meta Rose	112,615	Operations & Transfers	\$ 1,277,464
		Capital	70,000
Cultural & Recreation		Total CMMSC Fund	\$ 1,347,464
Museum	204,624		
Parks Maintenance	606,611		
Recreation Services	69,263		
		*Does not include depreciation.	
Non-Departmental			
Non-Departmental	81,000	Debt Service Funds	
Debt Service	419,844	None for FY 2012.	
Transfers	1,728,905		
Total General Fund	\$ 14,658,197		
Capital Fund	\$ 380,000		
Right-Of-Way Fund	\$ -		
Roads Fund	\$ 300,000		
Vehicle Fund	\$ 205,000		
Technology Replacement Fund	\$ 92,597		

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

Section 6. Effective Date. This ordinance takes effect July 1, 2011.

ADOPTED by the Wasilla City Council on April 25, 2011.



VERNE E. RUPRIGHT, Mayor

ATTEST:



KRISTIE SMITHERS, MMC, City Clerk

[SEAL]

VOTE: Harris, Holler, Katkus, Menard, Sullivan-Leonard and Woodruff in favor.

Introduced by: City Manager Griffin
 Date: November 23, 2010
 Public Hearing (1 of 2): November 23, 2010
 Public Hearing (2 of 2): December 14, 2010
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Best	
Erbey	
Vanover	
Brown	
DeVries	
Johnson	

CITY OF PALMER, ALASKA

RESOLUTION NO. 11-001

A RESOLUTION OF THE PALMER CITY COUNCIL ADOPTING A BUDGET FOR THE CITY OF PALMER, ALASKA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2011, AND ENDING DECEMBER 31, 2011, 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 2011 Budget was held on Tuesday, November 23, 2010 and continued on Tuesday, December 14, 2010; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2011 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)	\$ 10,267,813
Enterprise Fund	
Water/Sewer (02)	\$ 2,088,700
Airport (03)	\$ 229,563
Solid Waste (05)	\$ 445,500
Golf Course (15)	\$ 886,500
Capital Projects	
Equipment (08)	\$ 1,500
Special Revenue	
Police Grants (52)	\$ 101,952
Narcotics Grants (53)	\$ 77,317
Total Revenues	\$ 14,098,845

Expenditures	
General Fund (01)	\$ 10,145,079
Water/Sewer Fund (02)	\$ 1,553,117
Airport Fund (03)	\$ 229,563
Solid Waste Collection Fund (05)	\$ 439,941
Golf Course (15)	\$ 859,036
Police Grants (52)	\$ 101,952
Narcotics Grant (53)	\$ 77,317
Subtotal Expenditures	\$ 13,406,005
Capital Improvements	
Capital Projects Equipment (08)	\$ 58,854
Total Expenditures	\$ 13,464,859

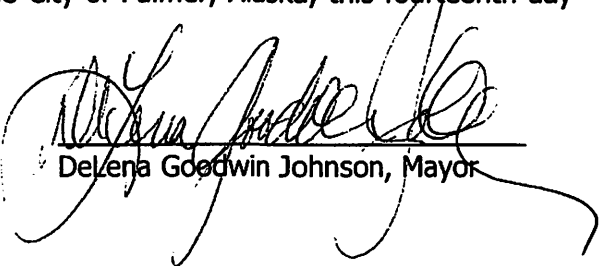
Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2011 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.

Section 4. That the 2011 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.

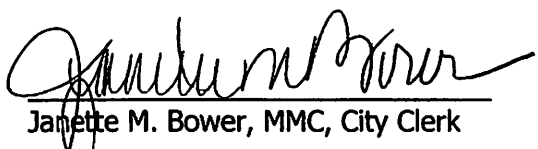
Section 5. That the City of Palmer Fiscal Year 2011 operating budget is adopted for a period of one (1) year, that being from January 1, 2011, through December 31, 2011.

Section 6. That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2011, through December 31, 2011.

Passed and approved by the City Council of the City of Palmer, Alaska, this fourteenth day of December, 2010.



Delena Goedwin Johnson, Mayor



Janette M. Bower, MMC, City Clerk

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**HOUSTON, ALASKA
RESOLUTION 11-09**

**A RESOLUTION OF THE HOUSTON CITY COUNCIL SETTING THE RATE
LEVY AT 3 MILS FOR A TAX ON PERSONAL AND REAL PROPERTY FOR 2011.**

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

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

WHEREAS, the authority to levy a tax on real and personal property in the amount of 2.5 mils 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 HOUSTON CITY COUNCIL THAT:


The City of Houston shall levy a tax of three (3.0) Mils of the 2011 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 Houston City Council this 12th day of May, 2011.

THE CITY OF HOUSTON, ALASKA


Virgie Thompson, Mayor

ATTEST:


Michelle DeLong, City Clerk



MATANUSKA-SUSITNA BOROUGH
2012 Approved Annual Budget
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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. 11-011 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 2012. 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 2010 expenditures and the 2011 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 2012 and setting the mill rates for the areawide fund and the service areas are introduced the third Tuesday in April. Public hearings on the proposed budget are held in May. By May 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 16th.

After the budget has been established, the manager may transfer appropriations between major classifications or divisions within the same department. However, transfer of appropriations between funds must be completed by ordinance. Emergency appropriations may be done by assembly ordinance without a public hearing, but are only effective for 60 days. Extensions of such appropriations must go through the public hearing process.

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. 11-011 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 2012. 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 2010 expenditures and the 2011 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.

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

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.

FISCAL YEAR 2012
APPROVED
MILL LEVIES FOR BOROUGH SERVICES

CODE	FUND	DESCRIPTION	FY2012 APPROVED MILL LEVY
	100	Areawide	10.051
	200	Non-Areawide	0.425
FSA 2	251	Butte Fire Service Area	2.94
FSA 4	253	Sutton Fire Service Area	3.96
SSA 7	290	Talkeetna Flood Control	1.32
SSA 8	291	Garden Terrace Area	8.22
RSA 9	270	Midway Road Service Area	2.58
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	2.51
RSA 20	276	Greater Willow Road Service Area	3.62
RSA 21	277	Big Lake Road Service Area	2.57
RSA 23	278	North Colony Road Service Area	4.29
FSA 24	254	Talkeetna Fire Service Area	1.84
RSA 25	279	Bogard Road Service Area	1.61
RSA 26	280	Greater Butte Road Service Area	3.23
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	3.97
RSA 31	285	Alpine Road Service Area	3.68
FSA 35	258	Willow Fire Service Area	1.29
SSA 69	292	Pt. MacKenzie Service Area	8.21
FSA 130	250	Wasilla Lakes Fire Service Area	1.92
SSA 131	295	Circle View / Stampede Estates	3.68
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.88
FSA 135	248	Caswell Fire Service Area	3.00
FSA 136	249	West Lakes Fire Service Area	1.56

CITY APPROVED 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, 2011	Estimated Revenue 2011-2012	Transfers In	Transfers Out	Estimated Expenditures 2011-2012	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2012
100	Areawide General	48,872,901	111,180,552	1,611,745	77,975,199	40,216,778	43,454,936	18,285
200	Non-Areawide	466,639	3,989,638		704,000	3,717,169	30,000	5,108
202	Enhanced 911	1,598,862	894,350			894,350	1,500,000	98,862
203	Land Management	30,726	859,380	35,000	41,500	870,866	10,575	2,165
204	Education-Operating	-	211,199,818	48,347,365		259,547,183		-
248	Caswell Lakes FSA	163,023	232,710		218,913	162,917	8,333	5,570
249	West Lakes FSA	845,007	1,722,720		595,385	1,146,467		825,875
250	Wasilla-Lakes Fire Service Area	4,176,712	7,511,330		4,331,352	3,914,842		3,441,848
251	Butte FSA	238,174	699,430		101,717	393,524		442,363
253	Sutton FSA	100,318	190,080		35,738	157,145		97,515
254	Talkeetna FSA	75,234	286,240		140,891	220,559		24
258	Willow FSA	331,897	332,650		66,524	288,506		309,517
259	Gr Palmer FSA	2,507,237	962,050		472,267	318,421		2,678,599
265	RSA Admin	(78,702)		1,884,931	251,100	1,525,129		30,000
266	Grid Roller Maintenance	35,716	10,060			11,000		34,776
270	Midway RSA	710,509	1,375,420		963,923	401,443	1,805	718,758
271	Fairview RSA	239,292	709,490		266,943	434,944	1,061	245,834
272	Caswell Lakes RSA	190,726	526,950		146,555	374,506		196,615
273	South Colony RSA	838,456	1,253,660		492,736	756,314	3,891	839,175
274	Knik RSA	233,099	2,084,630		1,111,664	960,693		245,372
275	Lazy Mtn RSA	213,800	232,040		96,182	135,762	22	213,874
276	Greater Willow RSA	168,445	776,880		279,930	495,781		169,614
277	Big Lake RSA	271,955	1,109,760		461,341	647,439		272,935
278	North Colony RSA	66,903	149,360		37,415	110,694	481	67,673
279	Bogard RSA	452,655	1,331,460		600,653	725,942	3,607	453,913
280	Gr Butte RSA	485,443	800,890		462,088	334,832	203	489,210
281	Meadow Lakes RSA	552,550	1,563,150		826,419	726,895		562,386
282	Gold Trails RSA	279,343	1,449,690		612,791	830,842	2,175	283,225
283	Greater Talkeetna RSA	149,355	463,380		115,232	393,806		103,697
284	Trapper Creek RSA	101,302	194,880		58,260	135,414		102,508
285	Alpine RSA	113,283	236,860		90,799	143,732	98	115,514
290	Talkeetna Flood	16,231	14,750			15,280		15,701
291	Garden Terrace Water	59,092	77,040			117,270		18,862
		64,506,183	354,421,298	51,879,041	91,557,517	321,126,445	45,017,187	13,105,373

Consolidated Reconciliation of Unreserved Borough Funds, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2011	Estimated Revenue 2011-2012	Transfers In	Transfers Out	Estimated Expenditures 2011-2012	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2012
	SUBTOTAL FORWARD	64,506,183	354,421,298	51,879,041	91,557,517	321,126,445	45,017,187	13,105,373
292	Point Mackenzie Service Area	268,653	58,260			83,153		243,760
293	Talkeetna Water & Sewer Service Area	(55,590)	306,600			279,906	23,166	(52,062)
294	Freedom Hills	19,601	60			10,000		9,661
295	Circle View/Stampede	(119,180)	15,580			3,300	6,000	(112,900)
296	Chase Trail	19,783	190			3,500		16,473
297	Road Outside S.A.	1,732				1,500		232
300	Debt Service-School	223,160		21,000,000		21,009,184		213,976
315	Debt Service-COP's	25,732		530,000		521,788		33,944
316	Debt Service-COP's Station 51	-		414,000		399,500		14,500
320	Debt Service Parks & Rec	26,956		345,000		339,305		32,651
325	NAW Debt	6,410		571,000		562,655		14,755
510	Solid Waste	(2,154,668)	3,898,440		398,600	5,527,448	(395,000)	(3,787,276)
520	Port	(2,843,470)	837,613		21,600	1,923,784	(875,000)	(3,076,241)
530	MV Susitna	(994,196)	50,000			4,951,800	(3,500,000)	(2,395,996)
600	Revolving Loan Funds	2,000			2,000			0
	Capital Appropriations:							
***	Areawide Capital Projects	486,400		3,576,500	486,400	3,576,500		0
***	Areawide: MSCVB & Infrastructure			900,000		900,000		0
***	A/W-Road Program			1,132,260		1,132,260		0
***	A/W - Grants			2,221,316		2,221,316		0
***	Non-Areawide Capital Projects			48,000		48,000		0
***	Enhanced 911 Capital							0
***	Land Mngmnt Capital Projects							0
***	Fire Service Area Capital Projects			4,561,000		4,561,000		0
***	Road Service Area Capital Projects			4,973,000		4,973,000		0
***	Other Capital Projects							0
***	Solid Waste Capital			335,000		335,000		0
***	Port Projects							0
***	Prison Projects	20,000			20,000			0
	TOTAL	59,439,506	359,588,041	92,486,117	92,486,117	374,490,344	40,276,353	4,260,850

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2012 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	84,705,160	300,000	3,662,550	19,412,842	3,080,000	20,000	111,180,552
200	Non-Areawide	2,903,040	660	219,600	792,000		74,338	3,989,638
202	Enhanced 911		3,350	891,000				894,350
203	Land Management		82,230	9,650			767,500	859,380
204	Education-Operating				174,573,285	31,294,738	5,331,795	211,199,818
248	Caswell Lakes FSA	232,540	170					232,710
249	West Lakes FSA	1,697,040	2,680				23,000	1,722,720
250	Wasilla-Lakes FSA	7,351,670	7,160	152,500				7,511,330
251	Butte FSA	698,240	1,190					699,430
253	Sutton FSA	182,190	390				7,500	190,080
254	Talkeetna FSA	272,890	350				13,000	286,240
258	Willow FSA	331,880	770					332,650
259	Gr Palmer Consolidated FSA	957,810	4,240					962,050
265	RSA Administration							-
266	Grid Roller Maintenance		60	10,000				10,060
270	Midway RSA	1,374,220	1,200					1,375,420
271	Fairview RSA	709,030	460					709,490
272	Caswell Lakes RSA	526,540	410					526,950
273	South Colony RSA	1,251,600	2,060					1,253,660
274	Knik RSA	2,083,820	810					2,084,630
275	Lazy Mountain RSA	231,700	340					232,040
276	Greater Willow RSA	776,510	370					776,880
277	Big Lake RSA	1,108,730	1,030					1,109,760
278	North Colony RSA	149,270	90					149,360
279	Bogard RSA	1,330,490	970					1,331,460
280	Greater Butte RSA	800,170	720					800,890
281	Meadow Lakes RSA	1,561,910	1,240					1,563,150
282	Gold Trails RSA	1,448,940	750					1,449,690
283	Greater Talkeetna RSA	463,020	360					463,380

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2012 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	194,690	190					194,880
285	Alpine RSA	236,660	200					236,860
290	Talkeetna Flood Control	14,670	80					14,750
291	Garden Terrace Water	76,840	200					77,040
292	Point MacKenzie SA	57,800	460					58,260
293	Talkeetna Water & Sewer		100	306,500				306,600
294	Freedom Hills		60					60
295	Circle View/Stampede Estates	15,540	40					15,580
296	Chase Trail Service Area	150	40					190
297	Roads Outside Service Area							-
510	Solid Waste Enterprise Fund		4,440	3,894,000				3,898,440
520	Port Enterprise Fund			83,000	754,613			837,613
530	Ferry Enterprise Fund						50,000	50,000
	TOTALS	113,744,760	419,870	9,228,800	195,532,740	34,374,738	6,287,133	359,588,041

FISCAL YEAR 2012 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2009-2010 Actual Expenditures	2010-2011 Revised Budget	2011-2012 Approved
100	Areawide General	32,082,586	40,015,853	40,216,778
200	Non-Areawide	3,405,650	3,409,852	3,717,169
202	Enhanced 911	623,359	892,469	894,350
203	Land Management	1,251,203	1,126,732	870,866
248	Caswell FSA	32,639	116,666	162,917
249	West Lakes FSA	860,303	1,201,451	1,146,467
250	Wasilla-Lakes FSA	2,757,008	3,822,742	3,914,842
251	Butte FSA	305,250	375,101	393,524
253	Sutton FSA	67,221	147,384	157,145
254	Talkeetna FSA	153,394	244,941	220,559
258	Willow FSA	238,231	293,772	288,506
259	Gr Palmer Consolidated FSA	338,475	349,111	318,421
265	Road Service Areas Admin	1,381,670	1,505,718	1,525,129
266	RSA Grid Roller Maintenance	628	10,050	11,000
270	Midway RSA	316,369	580,997	401,443
271	Fairview RSA	353,008	406,520	434,944
272	Caswell Lakes RSA	366,078	415,800	374,506
273	South Colony RSA	603,661	898,109	756,314
274	Knik RSA	877,510	1,056,786	960,693
275	Lazy Mountain RSA	87,819	179,456	135,762
276	Greater Willow RSA	452,966	526,602	495,781
277	Big Lake RSA	586,957	966,391	647,439
278	North Colony RSA	68,695	109,905	110,694
279	Bogard RSA	676,856	808,659	725,942
280	Greater Butte RSA	220,498	451,225	334,832
281	Meadow Lakes RSA	620,844	814,020	726,895
282	Gold Trails RSA	617,120	850,742	830,842
283	Greater Talkeetna RSA	361,387	414,409	393,806
284	Trapper Creek RSA	108,128	120,839	135,414
285	Alpine RSA	106,062	160,024	143,732
290	Talkeetna Flood Control	1,758	18,427	15,280
291	Garden Terrace Water	33,771	10,580	117,270
292	Point MacKenzie Service Area	15,164	35,020	83,153
293	Talkeetna Water & Sewer	155,845	242,335	279,906

FISCAL YEAR 2012 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2009-2010 Actual Expenditures	2010-2011 Revised Budget	2011-2012 Approved
294	Freedom Hills Road	0	13,895	10,000
295	Circle View/Stampede Estates	2,683	2,600	3,300
296	Chase Trail Service Area	1,567	3,482	3,500
297	Roads Outside Service Area	0	1,500	1,500
300	Debt Service-Schools	17,397,465	18,444,139	21,009,184
315	Debt Service COP'S	523,646	522,063	521,788
316	Debt Service Station 51 COP'S	0	0	399,500
320	Debt Service Parks & Rec	337,715	341,940	339,305
325	Debt Service - Animal Care COPs	562,955	569,855	562,655
	Borough Operating Sub-Total	68,954,144	82,478,162	84,793,053
510	Solid Waste Enterprise	4,811,902	5,000,793	5,527,448
520	Port Enterprise	1,833,621	1,900,427	1,923,784
530	Ferry Enterprise	0	4,594,196	4,951,800
	Enterprise Fund Subtotal	6,645,523	11,495,416	12,403,032
204	Education-Operating	206,941,200	256,911,556	259,547,183
	Education-Operating Sub-Total	206,941,200	256,911,556	259,547,183
	Areawide Capital Projects	3,264,832	5,080,095	3,676,500
	Areawide Road Program	1,211,700	1,165,000	1,132,260
	Areawide-Palmer Block Grant	118,453	59,227	59,227
	Areawide-Wasilla Block Grant	144,177	72,089	72,089
	Areawide-Houston Block Grant	0	0	25,000
	Areawide - Ag Land Preservation	100,000	0	0
	Areawide Grant Match	3,341,000	325,000	1,265,000
	Areawide Fed Transit Grant Match	0	1,200,000	700,000
	Areawide MSCVB & Infrastructure	787,500	900,000	900,000
	Areawide Youth Programs	25,000	25,000	0
	Non-Areawide Capital Proj.	58,000	260,318	48,000
	Enhanced 911 Capital	0	450,000	0
	Land Mangmt Capital Proj.	0	0	0
	Caswell Lakes FSA	21,770	47,694	200,000
	West Lakes FSA	975,300	479,000	428,000

FISCAL YEAR 2012 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2009-2010 Actual Expenditures	2010-2011 Revised Budget	2011-2012 Approved
	Wasilla-Lakes FSA Cap.	2,648,000	2,154,000	3,350,000
	Butte FSA Cap.	58,800	638,111	26,000
	Sutton FSA Cap.	34,876	126,480	0
	Talkeetna FSA Cap.	132,300	55,692	91,000
	Willow FSA Cap.	4,543	1,088	16,000
	Gr Palmer FSA Cap.	48,800	299,407	450,000
	Admin RSA Cap.	0	20,000	235,000
	Midway RSA Cap.	589,270	478,000	800,000
	Fairview RSA Cap.	139,141	160,000	180,000
	Caswell Lakes RSA Cap.	0	18,000	50,000
	South Colony RSA Cap.	407,056	400,000	340,000
	Knik RSA Cap.	700,516	855,194	810,000
	Lazy Mountain RSA Cap.	16,472	8,000	70,000
	Greater Willow RSA Cap.	156,475	89,000	180,000
	Big Lake RSA Cap.	237,000	290,000	300,000
	North Colony RSA Cap.	0	8,000	18,000
	Bogard RSA Cap.	271,894	250,000	440,000
	Greater Butte RSA Cap.	184,356	178,000	360,000
	Meadow Lakes RSA Cap.	579,395	624,000	630,000
	Gold Trails RSA Cap.	524,594	476,360	430,000
	Greater Talkeetna RSA Cap.	0	5,000	35,000
	Trapper Creek RSA Cap.	29,570	39,000	35,000
	Alpine RSA Cap.	49,140	29,000	60,000
	Talkeetna Water & Sewer S.A. Cap.	13,737	73,785	0
	Solid Waste Capital	240,030	0	335,000
	Port Capital	0	0	0
	Borough/Other Capital Sub-Total	17,113,697	17,339,540	17,747,076
	GRAND TOTALS	299,654,564	368,224,674	374,490,344

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2009	2010	2011	APPROVED 2012	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	22.57	23.55	23.75	24.90	1.15
	Non-Areawide Fund	200	13.95	13.95	13.65	13.70	0.05
			36.52	37.50	37.40	38.60	1.20
Information Technology:	Areawide Fund	100	17.75	17.75	18.75	18.75	0.00
	Non-Areawide Fund	200	1.00	1.00	1.00	1.00	0.00
			18.75	18.75	19.75	19.75	0.00
Finance:	Areawide Fund	100	56.80	56.80	59.00	59.00	0.00
	Non-Areawide Fund	200	0.20	0.20	0.00	0.00	0.00
			57.00	57.00	59.00	59.00	0.00
Planning & Land Use:	Areawide Fund	100	27.00	27.00	28.20	26.20	(2.00)
			27.00	27.00	28.20	26.20	(2.00)
Comm. Development:	Areawide Fund	100	21.75	21.75	22.50	23.10	0.60
	Non-Areawide Fund	200	7.64	7.64	7.64	7.64	0.00
	Land Management	203	9.30	9.30	4.45	2.75	(1.70)
			38.69	38.69	34.59	33.49	(1.10)
Emergency Services:	Areawide Fund	100	22.39	21.41	22.01	28.09	6.08
	Enhanced 911	202	1.50	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	12.09	12.09	12.49	12.41	(0.08)
			35.98	35.00	36.00	42.00	6.00
Public Works:	Areawide Fund	100	25.80	25.80	24.30	27.95	3.65
	Non-Areawide Fund	200	0.00	0.00	0.10	0.10	0.00
	Road & Other S.A.	2XX	10.10	10.10	10.70	11.05	0.35
	Solid Waste	510	16.10	16.10	15.90	14.90	(1.00)
			52.00	52.00	51.00	54.00	3.00
Port:		520	2.00	2.00	2.00	2.20	0.20
			2.00	2.00	2.00	2.20	0.20
TOTAL OPERATING FTE			267.94	267.94	267.94	275.24	7.30
PROJECT FTE			7.00	7.00	6.00	5.00	(1.00)
GRAND TOTAL			274.94	274.94	273.94	280.24	6.30

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2009	2010	2011	APPROVED 2012	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	1.85	1.85	1.85	1.85	0.00
	Records Management	100-106	2.50	2.50	2.50	2.50	0.00
	Administration	100-110	5.35	5.35	5.55	6.70	1.15
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	3.02	4.00	4.00	4.00	0.00
	TOTAL - ASSEMBLY & MAYOR			22.57	23.55	23.75	24.90
INFORMATION TECHNOLOGY:	GIS	115-116	6.00	6.00	7.00	7.00	0.00
	Information Technology Administration	115-117	1.75	1.75	1.75	1.75	0.00
	Information Technology	115-121	10.00	10.00	10.00	10.00	0.00
TOTAL - INFORMATION TECHNOLOGY			17.75	17.75	18.75	18.75	0.00
FINANCE:	Finance-Administration	120-120	1.80	1.80	3.00	3.00	0.00
	Revenue/Budget	120-119	10.00	10.00	11.00	11.00	0.00
	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	21.00	21.00	21.00	21.00	0.00
	TOTAL - FINANCE			56.80	56.80	59.00	59.00
PLANNING AND LAND USE:	Planning	130-130	8.50	8.50	8.70	5.20	(3.50)
	Platting	130-131	8.00	8.00	8.00	5.00	(3.00)
	Cultural Resources	130-132	1.00	1.00	1.00	1.00	0.00
	Planning-Administration	130-133	1.50	1.50	1.50	5.00	3.50
	Code Compliance	130-134	5.00	5.00	6.00	3.00	(3.00)
	Environmental	130-137	1.00	1.00	1.00	1.00	0.00
	Transportation	130-138	2.00	2.00	2.00	0.00	(2.00)
	Permitting Center	130-139	0.00	0.00	0.00	6.00	6.00
	TOTAL - PLANNING			27.00	27.00	28.20	26.20
PUBLIC WORKS:	Public Works-Administration	150-150	1.80	1.80	1.80	1.20	(0.60)
	Facility Maintenance	150-151	10.25	10.25	9.85	9.50	(0.35)
	Operations	150-155	0.95	0.95	0.75	0.75	0.00
	Community Clean-up	150-158	0.00	0.00	0.10	0.10	0.00
	Project Management / Engineering	150-159	10.00	9.85	11.80	11.50	(0.30)
	Permits & Inspections	150-250	2.80	2.95	0.00	0.00	0.00
	Transportation	150-251	0.00	0.00	0.00	4.90	4.90
	TOTAL - PUBLIC WORKS			25.80	25.80	24.30	27.95
EMERGENCY SERVICES:	Telecommunications	100-126	0.00	0.50	0.50	0.50	0.00
	Public Safety-Administration	160-300	14.86	12.38	12.38	12.61	0.23
	Rescue	160-330	0.10	0.10	0.10	0.20	0.10
	Ambulance - West Lakes/Houston	160-337	0.00	0.00	0.74	2.62	1.88
	Ambulance - Willow	160-338	0.00	0.00	0.09	0.08	(0.01)
	Ambulance - Caswell	160-339	0.00	0.00	0.00	0.00	0.00
	Ambulance - Central	160-341	6.76	6.76	6.76	8.66	1.90
	Ambulance - West Lakes	160-342	0.14	0.14	0.00	0.00	0.00
	Ambulance - Palmer	160-343	0.29	1.29	1.29	3.28	1.99
	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	0.00	0.00	0.00
	Ambulance - Sutton	160-346	0.04	0.04	0.04	0.03	(0.01)
	Ambulance - Butte	160-347	0.04	0.04	0.04	0.03	(0.01)
	Lake Louise First Response	160-349	0.00	0.00	0.00	0.01	0.01
	TOTAL - EMERGENCY SERVICES			22.39	21.41	22.01	28.09
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	1.95	(0.05)
	Community Pools	170-136	11.05	11.05	11.05	11.05	0.00
	Outdoor Recreation	170-142	3.00	2.70	2.70	2.70	0.00
	Administration	170-145	1.70	1.70	1.45	2.10	0.65
	Recreation Infrastructure	170-147	0.00	0.30	0.30	0.30	0.00
	Trails	170-148	0.00	0.00	1.00	1.00	0.00

TOTAL - COMMUNITY DEVELOPMENT	21.75	21.75	22.50	23.10	0.60
TOTAL PERSONNEL - FUND 100	194.06	194.06	198.51	207.99	9.48

DEPARTMENT	DIVISION		2009	2010	2011	APPROVED 2012	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	2.20	2.20	2.00	1.75	(0.25)
	Animal Care	100-606	11.75	11.75	11.65	11.95	0.30
TOTAL - ASSEMBLY & MAYOR			13.95	13.95	13.65	13.70	0.05
Information Technology	Information Technology	115-121	1.00	1.00	1.00	1.00	0.00
TOTAL - INFORMATION TECHNOLOGY			1.00	1.00	1.00	1.00	0.00
Finance	Administration	100-114	0.20	0.20	0.00	0.00	0.00
TOTAL - FINANCE			0.20	0.20	0.00	0.00	0.00
Community Development:							
	Sutton Library	170-503	1.50	1.50	1.50	1.50	0.00
	Talkeetna Library	170-504	1.63	1.63	1.63	1.63	0.00
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	0.00
	Willow Library	170-507	1.88	1.88	1.88	1.88	0.00
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	0.00
TOTAL - COMMUNITY DEVELOPMENT			7.64	7.64	7.64	7.64	0.00
Public Works	Vehicle Removal Program	150-415	0.00	0.00	0.10	0.10	0.00
TOTAL - PUBLIC WORKS			0.00	0.00	0.10	0.10	0.00
TOTAL PERSONNEL - FUND 200			22.79	22.79	22.39	22.44	0.05
FUND 202							
Emergency Services:	Enhanced 911	115.121	1.50	1.50	1.50	1.50	0.00
TOTAL PERSONNEL - FUND 202			1.50	1.50	1.50	1.50	0.00
FUND 203							
Community Development:	Land Management Division	170-141	8.00	8.00	3.90	1.95	(1.95)
	Administration	170-145	1.30	1.30	0.55	0.80	0.25
TOTAL - COMMUNITY DEVELOPMENT			9.30	9.30	4.45	2.75	(1.70)
TOTAL PERSONNEL - FUND 203			9.30	9.30	4.45	2.75	(1.70)
FIRE SERVICE AREAS							
Emergency Services:	Caswell Fire Service Area	248-000	0.00	0.00	0.00	0.02	0.02
	West Lakes Fire Service Area	249-000	0.00	1.42	1.82	1.71	(0.11)
	Wasilla-Lakes Fire Service Area	250-000	10.27	10.27	10.27	10.16	(0.11)
	Butte Fire Service Area	251-000	0.20	0.20	0.20	0.36	0.16
	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	0.06	(0.02)
	Big Lake Fire Service Area	256-000	0.64	0.00	0.00	0.00	0.00
	Meadow Lakes Fire Service Area	257-000	0.78	0.00	0.00	0.00	0.00
	Willow Fire Service Area	258-000	0.08	0.08	0.08	0.06	(0.02)
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			12.09	12.09	12.49	12.41	(0.08)
TOTAL PERSONNEL - FIRE SERVICE AREAS			12.09	12.09	12.49	12.41	(0.08)
OTHER FUNDS							
Public Works:	Garden Terrace Estates Svc. Areas	291-000	0.15	0.15	0.05	0.00	(0.05)
	Talkeetna Sewer/Water Svc. Area	293-000	0.65	0.65	0.75	1.15	0.40
	Road Service Areas-Admin	265-000	9.30	9.30	9.90	9.90	0.00
TOTAL - PUBLIC WORKS			10.10	10.10	10.70	11.05	0.35
TOTAL PERSONNEL - OTHER FUNDS			10.10	10.10	10.70	11.05	0.35
FUND 510							
Public Works:	Sanitary Landfills -- Central	150-401	5.50	5.50	5.45	4.95	(0.50)
	Sanitary Landfills -- Transfer Sites	150-402	8.00	8.00	7.85	7.35	(0.50)
	Hazardous Waste	150-416	2.60	2.60	2.60	2.60	0.00
TOTAL - SOLID WASTE ENTERPRISE FUND			16.10	16.10	15.90	14.90	(1.00)
FUND 520							
	Port	100-112	2.00	2.00	2.00	2.20	0.20
TOTAL - PORT ENTERPRISE FUND			2.00	2.00	2.00	2.20	0.20
TOTAL PERSONNEL - ENTERPRISE FUNDS			18.10	18.10	17.90	17.10	(0.80)

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY FUND
PROJECT FUNDED EMPLOYEES

FUND	Project	2009	2010	2011	APPROVED 2012	INC/(DEC)
FUND 400						
	School Projects	4.00	4.00	2.00	0.00	0.00
TOTAL PERSONNEL - FUND 400		4.00	4.00	2.00	0.00	(2.00)
FUND 480						
	Spruce Bark Beetle Kill	2.00	2.00	2.00	2.00	0.00
	CERT	1.00	1.00	1.00	1.00	0.00
	Cultural Resources - Kabata	0.00	0.00	1.00	1.00	0.00
	IT Project	0.00	0.00	0.00	1.00	1.00
TOTAL PERSONNEL - FUND 480		3.00	3.00	4.00	5.00	1.00
TOTAL PERSONNEL - PROJECT FUNDED		7.00	7.00	6.00	5.00	-1.00

RECONCILIATION OF FUND BALANCE: 100

GENERAL FUND

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	109,507,195	109,230,730	112,792,297
TOTAL EXPENDITURES	102,467,132	116,775,469	125,951,975

Fund balance 6/30/2010 56,569,091

2011 fiscal year revenues and transfers 109,230,730
 2011 fiscal year expenditures and transfers (116,775,469)
 Adjusted Reserves, GASB 31, & MV Allocation (151,451)

Estimated Adjustment to Fund Balance (7,696,190)

Estimated total fund balance 6/30/2011 48,872,901

Fiscal Year 2012 operations:

Estimated operating revenues 111,180,552
 Recoveries/Other 1,609,745
 Transfers In 2,000
 Estimated operating expenditures (40,173,278)
 Grants/Pass Through (156,316)
 Transfers out:
 Education operating (48,347,365)
 Education debt service (21,000,000)
 Parks & Recreation debt service (345,000)
 Certificates of Participation (417,758)
 Land Management (35,000)
 Capital projects (6,541,500)
 Dust Control program (1,132,260)
 Tax Relief (7,759,998)
 FSA's (Ambulance Bld Rental) (43,500)

Estimated FY2012 adjustment to fund balance (13,159,678)

Estimated total fund balance 6/30/20112 35,713,223

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 Minimum Fund Balance (21,394,738)
 Reserve for Self Insurance (150,000)
 Reserve for Compensated absences (250,000)
 Reserve for Assembly project (57,217)
 Reserve for Major repairs and renovations (2,068,000)
 Reserve for Capital (750,000)
 Reserve for Emergency response (750,000)
 Reserve for Administration office space (5,697,945)
 Reserve for School site acquisitions (4,177,038)

Estimated adjustment to fund balance (35,694,938)

Estimated undesignated fund balance 6/30/2012 18,285

FY 2012 REVENUE SUMMARY: FUND 100

AREAWIDE

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
PROPERTY TAXES	78,276,309	76,821,080	79,238,660
EXCISE TAXES	4,901,735	4,559,500	4,558,500
SPECIAL ASSESSMENT REVENUE	-	-	-
FEDERAL PAYMENTS	3,263,424	4,134,281	3,080,000
STATE GRANTS & SHARED REVENUES	15,764,873	16,087,960	19,412,842
FEES	3,810,141	3,552,450	3,662,550
TRANSIENT ACCOMMODATIONS TAX	969,946	908,000	908,000
INTEREST EARNINGS	637,258	325,000	300,000
RECOVERIES & TRANSFERS	1,857,145	2,827,459	1,611,745
OTHER	26,364	15,000	20,000
TOTAL REVENUES	109,507,195	109,230,730	112,792,297

REVENUE DETAIL: FUND 100		AREAWIDE		
ACCOUNT	CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	71,214,001	70,905,500	72,875,700
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Prop Taxes - Delinquent	2,228,257	1,500,000	1,800,000
311 200	Personal Property Taxes	678,671	663,600	684,000
311 202	Personal Prop Taxes - Delinquent	1,790	500	600
311 300	Aircraft Registration	55,982	70,000	66,000
311 302	Aircraft Registration - Delinquent	187	200	200
311 400	Penalty & Interest on Delinquent Ta	1,292,966	830,000	900,000
311 500	Vehicle Tax/State Collected	2,804,455	2,851,280	2,912,160
	Total 311	78,276,309	76,821,080	79,238,660
	EXCISE TAXES:			
315 100	Tobacco Tax	4,892,835	4,550,000	4,550,000
315 200	Excise License	8,900	9,500	8,500
	Total 315	4,901,735	4,559,500	4,558,500
	SPECIAL ASSESSMENT			
321 400	Fee	-	-	-
	Total 321	0	0	0
	FEDERAL PAYMENTS:			
331 000	Federal Grants	76,079	2,094,281	50,000
333 000	Federal PILOT	3,148,113	2,000,000	3,000,000
333 100	National Forestry Rec.	39,232	40,000	30,000
	Total 33X	3,263,424	4,134,281	3,080,000
	STATE SHARED REVENUE:			
335 350	State Shared Revenue Areawide	3,834,043	3,800,000	5,300,000
335 900	Miscellaneous State Revenue	3,196	250	200
	Total 335	3,837,239	3,800,250	5,300,200
	OTHER STATE REVENUE:			
337 100	School Debt Service Reimbursemen	11,237,576	12,280,710	14,105,642
337 800	State PERS Releif	682,582	0	-
	Total 337	11,920,158	12,280,710	14,105,642
	PILOT			
338 100	Miscellaneous PILOT	7,476	7,000	7,000
	Total 338	7,476	7,000	7,000

REVENUE DETAIL: FUND 100		AREAWIDE		
ACCOUNT	CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
	GENERAL GOVERNMENT:			
341 000	Various Fees	295,234	233,250	217,250
341 920	LID Fees	6,710	10,000	5,000
341 940	Foreclosure Fees	106,197	145,000	120,000
341 980	Liquor License Fees	2,500	1,500	1,500
341 990	Business License Fees	84,400	200,000	80,000
	Total 341	495,041	589,750	423,750
	OTHER GENERAL GOVERNMENT:			
342 000	Ambulance EMS Fees	2,316,354	1,990,100	2,326,300
343 000	Park & Rec Fees	70,278	66,000	57,500
346 000	Brett Memorial Ice Arena Fees	370,982	391,600	370,000
347 000	Community Pool Fees	557,486	515,000	485,000
	Total 34X	3,315,100	2,962,700	3,238,800
	TRANSIENT ACCOMMODATION TAX:			
348 100	Transient Accommodation Tax	942,892	900,000	900,000
348 200	Penalty & Interest	27,054	8,000	8,000
	Total 348	969,946	908,000	908,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	637,258	325,000	300,000
	Total 361	637,258	325,000	300,000
	TRANSFERS FROM OTHER FUNDS:			
367 110	Areawide	1,739	-	-
367 400	Capital Projects	530,320	1,500,000	-
367 510	Revolving Loan	4,205	4,600	2,000
	Total 367	536,264	1,504,600	2,000
	RECOVERY OF WAGES & FRINGES			
368 XXX	Service Areas and Other Projects	233,595	246,900	200,200
368 130	School - Projects	131,758	40,000	301,400
368 150	Borough - Projects	93,762	80,000	90,000
368 210	Land Management Fund	100,000	45,000	41,500
368 220	Service Area Funds	658,166	822,359	891,645
368 230	Nonareawide Fund	103,600	88,600	85,000
	Total 368	1,320,881	1,322,859	1,609,745
	MISCELLANEOUS			
3xx xxx	Other Revenue Sources	26,364	15,000	20,000
	TOTAL REVENUES	109,507,195	109,230,730	112,792,297

311 000 GENERAL PROPERTY TAXES

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$8,259,263,320 for areawide purposes. A mill rate of 10.051 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	7,521,358,580	75,597,100	0	2,721,400	72,875,700
Sr Cit/Vets	595,511,800	5,985,400	5,985,400	0	0
Farm	71,798,040	0	0	0	0
Personal	70,594,900	709,500	0	25,500	684,000
Total	8,259,263,320	82,292,000	5,985,400	2,750,200	73,647,500

311 100	Real Property Taxes-Current	72,875,700
311 102	Real Property Taxes-Delinquent	1,800,000
311 200	Personal Property Taxes-Current	684,000
311 202	Personal Property Taxes-Delinquent	600
311 300	Aircraft Registration Tax-Current	66,000
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 2012 is estimated at \$900,000.

311 500 VEHICLE TAX/STATE COLLECTED: The State Department of Motor Vehicles collects registration tax at time of registration. Receipts of \$2,912,160 are estimated for fiscal year 2012. Of that amount, \$1,132,260 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 2012.
- 315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$8,500 are estimated for fiscal year 2012.

33X 000 FEDERAL PAYMENTS

- 331 000 Federal grants in fiscal year 2012 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 \$3,000,000 for fiscal year 2012.
- 333 100 It is estimated that \$30,000 will be received from the National Forest Receipts Program.

335 XXX STATE REVENUE

- 335 350 State shared revenues in the amount of \$5,300,000 is projected for fiscal year 2012.
- 335.900 Miscellaneous State revenues in the amount of \$200 is projected for fiscal year 2012.

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	\$3,176,350 x 97.4116% @ 70%	\$2,165,893
2004 Series A	\$930,475 @ 60%	\$558,285
2004 Series B	\$439,700 @ 70%	\$307,790
2004 Series D	\$6,095,050 @ 69.1056%	\$4,212,021
2005 Series A	\$1,434,675 @ 60%	\$860,805
2006 Series A	\$1,644,294 @ 70%	\$1,151,006
2006 Series B	\$1,544,250 @ 60%	\$926,550
2007 Series A	\$1,631,750 @ 64.0076%	\$1,044,444
2009 Series A	\$1,500,950 @ 70%	\$1,050,665
2011 Series A	\$2,611,690 @ 70%	<u>\$1,828,183</u>
Total Reimbursement		<u>\$14,105,642</u>

338 000 PILOT

338-100 Payment in lieu of taxes from miscellaneous sources are estimated to be \$7,000 in fiscal year 2012.

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 \$423,750 for fiscal year 2012.

342 000 EMERGENCY SERVICES

342-xxx \$2,326,300 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2012.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2012 it is estimated that \$25,000 is projected to be collected in fees from Matanuska River Park, \$1,100 from Deshka Park and \$4,200 from Christensen Lake Park. Also, an additional \$27,200 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., \$370,000 is estimated to be generated from the ice arena operation.

347 000 COMMUNITY POOLS

Estimated revenues of \$485,000 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 2012 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 \$300,000.

367 000 TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$2,000 for fiscal year 2012. 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 \$1,609,745 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2012 are projected to equal \$20,000.

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
000	Non Departmental	70,384,546	76,120,776	85,735,197
101	Assembly	423,778	492,242	491,000
102	Assembly Reserve	-	-	40,000
103	Borough Clerk	393,550	449,497	472,641
105	Elections	291,756	419,900	446,280
106	Records Management	309,779	335,341	343,019
110	Administration	1,265,834	1,502,748	1,573,961
115	Human Resources	483,296	672,467	657,370
111	Law	1,086,857	1,211,095	1,208,219
116	GIS	839,526	996,143	1,065,866
117	Information Technology Admin	301,417	385,556	363,560
121	Information Technology	2,280,047	2,558,400	2,347,917
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	347	5,800	5,800
611	Board of Ethics	28,089	16,300	0
612	Bid Review Committee	11,836	18,400	18,400
104	Mayor	80,869	91,312	91,658
113	Common Contractual	1,341,824	2,071,500	1,807,000
119	Revenue and Budget	1,161,591	1,392,177	1,423,290
120	Finance Admin	649,396	1,072,738	1,045,139
125	Accounting	1,648,987	1,836,293	1,928,290
128	Purchasing	739,614	770,946	773,657
140	Assessment	2,330,613	2,603,169	2,604,029
130	Planning	1,062,237	1,384,156	959,281
131	Platting	740,747	790,250	580,303
132	Cultural Resources	201,043	312,755	220,448
133	Planning Admin	337,054	394,357	687,811
134	Code Compliance	567,654	776,467	391,424
137	Environmental	177,536	276,433	247,930

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
138	Transportation	301,853	599,313	-
139	Development Services	-	-	864,601
150	Public Works Admin	322,631	296,673	215,715
151	Facility Maintenance	1,627,127	1,743,218	1,747,645
155	Operations	142,091	130,185	133,489
158	Community Clean Up	52,003	69,746	72,216
159	Project Management / Engineering	1,520,043	1,877,237	1,726,605
250	Permits & Inspections	279,671	-	-
251	Pre-Design	-	-	694,001
126	Telecommunication	781,111	1,007,182	1,106,181
300	Emergency Services	1,851,086	2,119,445	2,033,141
301	Emergency Medical Service Board	15	950	950
330	Rescue Units	527,078	670,652	695,439
337	Ambulance - West Lakes/Houston	-	887,685	992,128
338	Ambulance - Willow	-	311,441	301,673
339	Ambulance - Caswell	627	39,342	-
341	Ambulance - Central	1,764,471	2,164,697	2,136,313
343	Ambulance District- Palmer	587,389	874,177	909,939
344	Ambulance - Talk/Sun/Trppr Ck	353,031	603,078	457,525
346	Ambulance - Sutton	132,154	209,997	158,937
347	Ambulance - Butte	144,921	247,350	207,337
349	Lake Louise	4,934	58,497	64,015
350	Emergency Services	81,646	155,141	156,855
360	Local Emerg. Planning Board	1,430	5,430	5,530
123	Outdoor Ice Rinks	1,354	3,775	7,350
124	Brett Memorial Ice Arena	634,183	731,195	752,084
129	Recreational Services	199,886	202,201	217,880
136	Community Pools	1,189,704	1,537,044	1,524,479
142	Parks & Recreation	487,549	545,504	531,873

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
145	Community Development Admin	251,313	303,629	362,294
146	Community Enrichment	23,426	42,000	33,200
147	Recreation Infrastructure	64,582	104,673	104,616
148	Trails	-	271,244	202,924
	FUND 100 TOTAL	102,467,132	116,775,469	125,951,975



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	71,214,001	70,905,500	72,875,700
311.102	Real Property-Delinquent	2,228,257	1,500,000	1,800,000
311.200	Personal Property	678,671	663,600	684,000
311.202	Personal Property-Delinq	1,790	500	600
311.300	Aircraft Registration Tax	55,982	70,000	66,000
311.302	Aircraft Reg-Delinquent	187	200	200
311.400	Penalty & Interest	1,292,966	830,000	900,000
311.500	Vehicle Tax State Collec	2,804,455	2,851,280	2,912,160
Total General Property Taxes		78,276,309	76,821,080	79,238,660
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	4,892,835	4,550,000	4,550,000
315.200	Excise License	8,900	9,500	8,500
Total Excise Taxes		4,901,735	4,559,500	4,558,500
RE31-Federal Grants				
331.000	Federal Grants	76,079	50,000	50,000
Total Federal Grants		76,079	50,000	50,000
RE33-Federal Pilot				
333.000	Federal Pilot	3,148,113	2,000,000	3,000,000
333.100	National Forest Income	39,232	40,000	30,000
Total Federal Pilot		3,187,345	2,040,000	3,030,000
RE35-State Shared Revenue				
335.350	State Shared A/W	3,834,043	3,800,000	5,300,000
335.900	Misc. State Revenue	3,196	250	200
Total State Shared Revenue		3,837,239	3,800,250	5,300,200
RE37-Other State Revenue				
337.100	Debt Service Reimb	11,237,576	12,280,710	14,105,642
337.800	State PERS Relief	682,582	0	0
Total Other State Revenue		11,920,158	12,280,710	14,105,642
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	7,476	7,000	7,000
Total Other Pilot Revenue		7,476	7,000	7,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Revenue</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	5,186	3,500	2,000
341.200	Recording Fees	26,397	20,000	15,000
341.210	Borough Gym Fees	11,590	13,000	8,000
341.230	Computer Pub Access Fees	100	500	100
341.300	Planning Recording Fees	150	500	100
341.320	Park Fees Palmer	3,210	0	0
341.350	Land Use & Zoning Permits	9,600	10,000	8,000
341.351	Mandatory LUP	34,025	25,000	25,000
341.352	Liquor License Referral	5,500	4,500	5,000
341.355	Sutton CUP	900	200	1,000
341.356	Core Area LUP	600	500	500
341.357	Core Area CUP	1,200	500	500
341.370	Community Enrichmnt Fees	1,150	2,000	1,000
341.400	Subdivision Fees	96,118	70,000	80,000
341.500	Clerk'S Office Fees	29	50	50
341.550	Candidate Filing Fees	575	300	300
341.600	Historical Fees	744	500	500
341.700	Eng. Inspection Fees	21,431	15,000	15,000
341.720	Utility Permit App Fee	28,453	25,000	25,000
341.730	Utility Permit(Lin Ft)Fee	0	10,000	0
341.740	Rght Of Way Prmit App Fee	17,987	10,000	10,000
341.750	Public Works,Plans/Specs	1,422	1,000	1,000
341.900	Miscellaneous Fees	19,282	15,000	15,000
341.905	Sale of Maps	5,359	5,000	3,000
341.906	Sale-Query,Subd Index&Oth	207	0	0
341.908	Sale-Miscellaneous Items	2,154	0	0
341.910	Sale-Asesmnt/Recvble Roll	1,580	1,000	1,000
341.920	Lid Fee'S	6,710	10,000	5,000
341.940	Foreclosure Fees	106,197	85,000	100,000
341.945	Foreclosure Sale Fees	0	60,000	20,000
341.980	Liquor License Fees	2,500	1,500	1,500
341.990	Business License Fee	84,400	200,000	80,000
341.996	Assessments Filing Fees	285	200	200
Total General Government		495,041	589,750	423,750



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/9/2011

Account	Description	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.010	Amb Dist #1 (C)	1,160,681	1,000,000	1,202,067
342.020	Amb Dist #2 (BL/MS)	210,157	200,000	262,067
342.030	Amb Dist #3 (P)	454,627	400,000	502,066
342.040	Amb Dist #4 (T/S/TC)	151,926	150,000	155,000
342.050	Amb Dist #5 (W/H)	186,959	110,000	55,000
342.060	Amb Dist #6 (S)	58,722	50,000	50,000
342.070	Amb Dist #7 (B)	81,068	70,000	90,000
342.100	EMS Rescue	10,092	10,000	10,000
342.600	Ems - Donations	2,122	100	100
Total Public Safety		2,316,354	1,990,100	2,326,300
RE43-Parks & Recreation Fees				
343.310	Park Fees-Wasilla	230	8,000	0
343.320	Park Fees-Palmer	29,599	30,000	25,000
343.360	Park Fees-Deshka Park	2,034	1,500	1,100
343.365	Park fees-Talkeetna	4,789	4,500	4,200
343.400	Trailhead Parking Fees	27,335	20,000	25,000
343.700	Boat Launch Fees	2,744	2,000	2,200
343.800	Alcantra Usage Fees	3,527	0	0
343.900	Miscellaneous	20	0	0
Total Parks & Recreation Fees		70,278	66,000	57,500
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	(29)	0	0
346.100	Ice Arena Fees	371,011	391,600	370,000
Total Ice Arena Fees		370,982	391,600	370,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	(2,000)	0	0
347.100	Palmer Pool Revenues	278,313	250,000	255,000
347.200	Wasilla Pool Revenues	281,173	265,000	230,000
Total Community Pool Revenues		557,486	515,000	485,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	942,892	900,000	900,000
348.200	Penalty & Interest	27,054	8,000	8,000
Total Transient Accommodation Tax		969,946	908,000	908,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	637,258	325,000	300,000
Total Interest Earnings		637,258	325,000	300,000
RE67-Transfer From Other Funds				
367.110	Areawide	1,739	0	0
367.400	Capital Projects	530,320	1,500,000	0
367.510	Revolving Loan	4,205	4,600	2,000
Total Transfer From Other Funds		536,264	1,504,600	2,000
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	66,914	80,000	70,000
368.130	Schools- Fund 400	131,758	40,000	301,400
368.150	Boro/415/425/430/435/440	93,762	80,000	90,000
368.170	Port Enterprise - Fund 450	1,814	0	0
368.180	Pass Through - Fund 475	913	0	0
368.190	Infrastructure - Fund 490	23,345	18,000	25,000
368.195	Prison - Fund 495	52,652	55,000	20,000
368.210	Land Management	100,000	45,000	41,500
368.220	Service Areas	658,166	822,359	889,713
368.230	Non-Areawide	103,600	88,600	85,000
368.240	Solid Waste Fund	66,957	72,700	63,600
368.250	Port Fund Transfer	21,000	21,200	21,600
Total Recovery Wage,Fringe,Exp		1,320,881	1,322,859	1,607,813
RE69-Other Revenue Sources				
369.100	Miscellaneous	14,149	10,000	15,000
369.300	Insurance Claim Proceeds	20,217	0	0
369.500	Cash Balance/Collections	200	0	0
369.700	Credit Card Discounts	(8,202)	0	0
Total Other Revenue Sources		26,364	10,000	15,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	0	5,000	5,000
Total Proceeds Of Gfs Disposal		0	5,000	5,000
Division Total: Non-Departmental		109,507,195	\$107,186,449	\$112,790,365
Department Total: Non-Departmental		109,507,195	\$107,186,449	\$112,790,365
Fund Total: AREAWIDE		109,507,195	\$107,186,449	\$112,790,365



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 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	18,400,000	21,000,000
445.141	Trnfr To- Debt Svc (P&R)	345,000	345,000	345,000
445.142	Trnfr To- Debt Svc (COPs)	192,000	202,000	417,758
445.210	Transfer To- Land Mgmt	0	0	35,000
445.220	Trnfr To- Education Oprtg	43,964,884	48,347,365	48,347,365
Total Operating Fund Transfers		61,391,884	67,294,365	70,145,123
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	1,093,021	0	0
446.400	Transfer To- Fund 405/410	1,525,700	8,566,500	7,653,760
446.500	Transfer To- Fund 480	3,488,180	0	0
446.700	Tfr415/425/430/435/440/47	2,502,971	103,595	0
446.900	Transfer To- Fund 450	95,160	0	0
Total Capital Project Transfers		8,705,032	8,670,095	7,653,760
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	118,453	59,227	59,227
449.200	Transfers-City Of Wasilla	144,177	72,089	72,089
449.210	Transfers-Youth Programs	25,000	25,000	0
449.300	Transfers-City Of Houston	0	0	25,000
Total Transfers/Pass Throughs		287,630	156,316	156,316
EX57-Property Tax Relief				
457.100	Areawide Tax Relief	0	0	7,759,998
Total Property Tax Relief		0	0	7,759,998
Division Total: Non-Departmental		70,384,546	76,120,776	85,715,197
Department Total: Non-Departmental		70,384,546	76,120,776	85,715,197



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	95,638	94,900	94,900
Total Salaries & Wages		95,638	94,900	94,900
EX12-Benefits				
412.100	Insurance Contrib	130,847	138,250	139,650
412.300	Medicare	1,387	1,377	1,377
412.400	Retirement Contrib. - DB Plan	23,506	26,535	29,192
412.410	PERS Tier IV - DC Plan	709	0	0
412.411	PERS Tier IV - Health Plan	77	0	0
412.412	PERS Tier IV - HRA	1,236	0	0
412.413	PERS Tier IV - OD&D	28	0	0
412.600	Workers Compensation	1,045	1,087	1,138
412.700	Sbs Contribution	5,863	5,818	5,818
Total Benefits		164,698	173,067	177,175
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	7,684	11,500	11,500
413.200	Expense Reimb-Within Boro	183	800	800
Total Expenses Within Borough		7,867	12,300	12,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	929	2,578	3,000
414.200	Exp Reimb- Outside Boro	5,313	17,178	17,000
414.400	Travel Tickets	3,974	14,962	11,000
Total Expenses Outside Of Boro		10,216	34,718	31,000
EX21-Communications				
421.100	Telephone	0	600	600
421.200	Postage	278	550	550
Total Communications		278	1,150	1,150
EX22-Advertising				
422.000	Advertising	299	0	0
Total Advertising		299	0	0
EX23-Printing				
423.000	Printing	540	625	625
Total Printing		540	625	625
EX25-Rental/Lease				
425.200	Building Rental	938	1,200	1,200
425.300	Equipment Rental	0	100	100
Total Rental/Lease		938	1,300	1,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX26-Professional Charges				
426.100	Auditing & Accounting	62,458	66,750	69,500
426.200	Legal	0	4,020	5,000
426.300	Dues & Fees	38,712	41,500	41,500
426.600	Computer Software	627	0	0
426.900	Other Professional Chgs	0	2,900	1,000
Total Professional Charges		101,797	115,170	117,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,316	2,650	1,300
428.920	Other Maintenance Service	0	65	0
Total Maintenance Services		1,316	2,715	1,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,459	4,967	5,000
429.210	Training/Instructor Fees	3,400	5,000	5,000
429.900	Other Contractual	7,003	27,470	28,500
Total Other Contractual		13,862	37,437	38,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,562	778	2,550
430.200	Copier/Fax Supplies	0	260	0
Total Office Supplies		1,562	1,038	2,550
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	256	800	800
431.900	Other Maint. Supplies	0	900	900
Total Maintenance Supplies		256	1,700	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	5,003	7,500	7,500
433.110	Clothing	0	210	0
433.300	Books/Subscriptions	35	976	1,000
433.900	Other Supplies	678	2,906	500
Total Misc Supplies		5,716	11,592	9,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	14,336	1,000	2,000
434.100	Other Equip under \$5,000	4,459	530	0
434.300	Furniture Under \$5,000	0	3,000	500
Total Equipment Under \$5,000		18,795	4,530	2,500
Division Total: Assembly		423,778	492,242	491,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	0	40,000
Total Other Contractual		<u>0</u>	<u>0</u>	<u>40,000</u>
Division Total: Assembly Reserve		<u>0</u>	<u>0</u>	<u>40,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	209,582	212,788	223,994
411.200	Temp Wages & Adjmts	0	8,000	4,000
411.300	Overtime Wages	10,146	11,000	11,000
Total Salaries & Wages		219,728	231,788	238,994
EX12-Benefits				
412.100	Insurance Contrib	67,581	72,088	72,818
412.200	Unemployment Contrib	1,319	1,391	1,434
412.300	Medicare	3,187	3,361	3,466
412.400	Retirement Contrib. - DB Plan	53,582	62,571	72,285
412.410	PERS Tier IV - DC Plan	4,651	0	0
412.411	PERS Tier IV - Health Plan	210	0	0
412.412	PERS Tier IV - HRA	685	0	0
412.413	PERS Tier IV - OD&D	77	0	0
412.600	Workers Compensation	2,325	2,653	2,866
412.700	Sbs Contribution	13,470	14,209	14,648
Total Benefits		147,087	156,273	167,517
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	288	350	200
413.200	Expense Reimb-Within Boro	0	0	150
Total Expenses Within Borough		288	350	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	175	600	600
414.200	Exp Reimb- Outside Boro	3,097	5,880	5,880
414.400	Travel Tickets	2,085	3,400	3,400
Total Expenses Outside Of Boro		5,357	9,880	9,880
EX21-Communications				
421.100	Telephone	1,116	1,080	1,150
421.200	Postage	1,294	2,000	2,000
Total Communications		2,410	3,080	3,150
EX23-Printing				
423.000	Printing	96	2,000	500
Total Printing		96	2,000	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,000	500
Total Rental/Lease		0	2,000	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX26-Professional Charges				
426.200	Legal	(60)	8,000	8,000
426.300	Dues & Fees	895	1,476	1,000
426.600	Computer Software	538	(400)	1,700
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		1,373	9,576	11,200
EX28-Maintenance Services				
428.300	Equipment Maint Services	284	1,500	1,500
Total Maintenance Services		284	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,706	5,411	5,450
429.210	Training/Instructor Fees	1,965	39	0
429.900	Other Contractual	4,024	13,900	22,400
Total Other Contractual		8,695	19,350	27,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,586	5,000	5,000
430.200	Copier/Fax Supplies	0	2,100	0
Total Office Supplies		2,586	7,100	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
431.900	Other Maint. Supplies	0	100	0
Total Maintenance Supplies		0	250	150
EX33-Misc Supplies				
433.100	Personnel Supplies	643	1,300	1,300
433.200	Medical Supplies	72	100	100
433.300	Books/Subscriptions	267	450	450
433.900	Other Supplies	583	1,000	700
Total Misc Supplies		1,565	2,850	2,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,858	0	0
434.100	Other Equip under \$5,000	1,250	2,500	2,500
434.300	Furniture Under \$5,000	973	1,000	1,000
Total Equipment Under \$5,000		4,081	3,500	3,500
Division Total: Borough Clerk		393,550	449,497	472,641



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	102,295	105,908	112,335
411.200	Temp Wages & Adjmts	0	8,000	4,000
411.300	Overtime Wages	2,232	5,000	5,000
411.400	Nonemployee Compensation	30,374	75,000	80,000
Total Salaries & Wages		134,901	193,908	201,335
EX12-Benefits				
412.100	Insurance Contrib	34,040	36,538	36,908
412.200	Unemployment Contrib	629	714	728
412.250	Fica	1,090	2,480	4,960
412.300	Medicare	1,778	2,305	2,919
412.400	Retirement Contrib. - DB Plan	14,524	31,010	36,092
412.410	PERS Tier IV - DC Plan	9,131	0	0
412.411	PERS Tier IV - Health Plan	423	0	0
412.412	PERS Tier IV - HRA	1,603	0	0
412.413	PERS Tier IV - OD&D	155	0	0
412.600	Workers Compensation	1,469	1,361	1,455
412.700	Sbs Contribution	6,438	7,289	7,438
Total Benefits		71,280	81,697	90,500
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	4,310	7,400	7,000
413.200	Expense Reimb-Within Boro	0	100	800
Total Expenses Within Borough		4,310	7,500	7,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	247	400	400
414.200	Exp Reimb- Outside Boro	892	300	1,300
414.400	Travel Tickets	871	400	1,500
Total Expenses Outside Of Boro		2,010	1,100	3,200
EX21-Communications				
421.200	Postage	1,679	2,000	5,100
Total Communications		1,679	2,000	5,100
EX22-Advertising				
422.000	Advertising	6,950	10,276	19,000
Total Advertising		6,950	10,276	19,000
EX23-Printing				
423.000	Printing	48,959	88,486	77,000
Total Printing		48,959	88,486	77,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	802	388	600
425.300	Equipment Rental	0	0	200
Total Rental/Lease		802	388	800
EX26-Professional Charges				
426.300	Dues & Fees	325	360	270
426.600	Computer Software	180	500	500
426.900	Other Professional Chgs	0	10	500
Total Professional Charges		505	870	1,270
EX28-Maintenance Services				
428.300	Equipment Maint Services	315	725	1,725
Total Maintenance Services		315	725	1,725
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,731	650	1,650
429.210	Training/Instructor Fees	186	0	0
429.900	Other Contractual	9,574	19,305	26,150
Total Other Contractual		11,491	19,955	27,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	796	2,100	1,900
430.200	Copier/Fax Supplies	0	0	200
Total Office Supplies		796	2,100	2,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	241	100	100
Total Maintenance Supplies		241	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	103	250	200
433.300	Books/Subscriptions	235	250	250
433.900	Other Supplies	6,683	7,195	5,800
Total Misc Supplies		7,021	7,695	6,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	496	3,089	1,500
434.300	Furniture Under \$5,000	0	11	800
Total Equipment Under \$5,000		496	3,100	2,300
Division Total: Elections		291,756	419,900	446,280



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	109,066	135,117	139,335
411.200	Temp Wages & Adjmts	3,423	5,000	2,500
411.300	Overtime Wages	4,022	5,000	5,000
Total Salaries & Wages		116,511	145,117	146,835
EX12-Benefits				
412.100	Insurance Contrib	46,000	49,375	49,875
412.200	Unemployment Contrib	700	871	881
412.300	Medicare	1,690	2,105	2,129
412.400	Retirement Contrib. - DB Plan	26,329	39,177	44,398
412.410	PERS Tier IV - DC Plan	3,233	0	0
412.411	PERS Tier IV - Health Plan	162	0	0
412.412	PERS Tier IV - HRA	900	0	0
412.413	PERS Tier IV - OD&D	60	0	0
412.600	Workers Compensation	1,258	1,661	1,761
412.700	Sbs Contribution	7,143	8,896	9,001
Total Benefits		87,475	102,085	108,045
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	45	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		45	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	192	500	500
414.200	Exp Reimb- Outside Boro	1,208	4,055	4,055
414.400	Travel Tickets	835	3,000	3,000
Total Expenses Outside Of Boro		2,235	7,555	7,555
EX23-Printing				
423.000	Printing	60	0	0
Total Printing		60	0	0
EX26-Professional Charges				
426.300	Dues & Fees	1,025	925	925
426.600	Computer Software	48,948	4,354	5,499
426.900	Other Professional Chgs	0	3,436	3,500
Total Professional Charges		49,973	8,715	9,924
EX28-Maintenance Services				
428.300	Equipment Maint Services	11,578	18,219	17,100
Total Maintenance Services		11,578	18,219	17,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,082	5,250	5,250
429.210	Training/Instructor Fees	4,344	0	0
429.900	Other Contractual	28,290	40,750	39,660
Total Other Contractual		33,716	46,000	44,910
EX30-Office Supplies				
430.100	Office Supplies < \$500	207	400	400
Total Office Supplies		207	400	400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	472	1,700	2,000
Total Maintenance Supplies		472	1,700	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	119	200	200
433.300	Books/Subscriptions	0	400	400
433.900	Other Supplies	1,291	2,400	2,400
Total Misc Supplies		1,410	3,000	3,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,831	1,533	2,000
434.100	Other Equip under \$5,000	266	467	700
Total Equipment Under \$5,000		6,097	2,000	2,700
Division Total: Records Management		309,779	335,341	343,019



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	480,541	477,202	615,313
411.200	Temp Wages & Adjmts	31,851	80,680	25,000
411.300	Overtime Wages	5,335	1,250	2,500
Total Salaries & Wages		517,727	559,132	642,813
EX12-Benefits				
412.100	Insurance Contrib	100,154	109,613	133,665
412.200	Unemployment Contrib	3,107	3,564	3,857
412.300	Medicare	7,530	8,616	9,321
412.400	Retirement Contrib. - DB Plan	89,487	143,579	190,040
412.410	PERS Tier IV - DC Plan	27,804	0	0
412.411	PERS Tier IV - Health Plan	1,216	0	0
412.412	PERS Tier IV - HRA	3,111	0	0
412.413	PERS Tier IV - OD&D	445	0	0
412.600	Workers Compensation	5,479	6,741	7,708
412.700	Sbs Contribution	29,898	36,424	39,405
Total Benefits		268,231	308,537	383,996
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,007	1,000	1,200
413.200	Expense Reimb-Within Boro	961	2,900	2,000
413.900	Other Exp - Within Boro	180	2,500	1,000
Total Expenses Within Borough		2,148	6,400	4,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	628	1,950	950
414.200	Exp Reimb- Outside Boro	14,742	12,500	12,500
414.400	Travel Tickets	22,281	23,000	24,000
414.800	Moving Expenses	662	1,000	5,000
414.900	Other Exp-Outside Boro	1,622	2,000	2,000
Total Expenses Outside Of Boro		39,935	40,450	44,450
EX21-Communications				
421.100	Telephone	7,039	6,000	6,500
421.200	Postage	780	3,000	3,000
421.300	Communication Network	14,198	5,000	5,000
Total Communications		22,017	14,000	14,500
EX22-Advertising				
422.000	Advertising	11,310	20,700	15,000
Total Advertising		11,310	20,700	15,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX23-Printing				
423.000	Printing	9,468	15,000	15,000
Total Printing		9,468	15,000	15,000
EX25-Rental/Lease				
425.200	Building Rental	250	300	2,300
425.300	Equipment Rental	8,556	5,000	10,000
Total Rental/Lease		8,806	5,300	12,300
EX26-Professional Charges				
426.200	Legal	150,000	173,329	60,000
426.300	Dues & Fees	19,768	20,000	14,000
426.600	Computer Software	1,721	5,500	5,500
426.900	Other Professional Chgs	120,628	182,400	275,000
Total Professional Charges		292,117	381,229	354,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	399	321	2,150
Total Maintenance Services		399	321	2,150
EX29-Other Contractual				
429.100	Contingency-Other Contract	0	200	200
429.200	Training Reimb/Conf Fees	3,287	11,370	14,000
429.210	Training/Instructor Fees	4,205	1,809	3,500
429.900	Other Contractual	53,711	98,000	23,000
Total Other Contractual		61,203	111,379	40,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,776	6,000	6,000
Total Office Supplies		2,776	6,000	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,600	2,280
Total Maintenance Supplies		0	1,600	2,280
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	68	95	0
Total Fuel/Oil-Vehicle Use		68	95	0
EX33-Misc Supplies				
433.100	Personnel Supplies	6,290	7,200	9,000
433.200	Medical Supplies	72	300	300
433.300	Books/Subscriptions	1,639	5,500	10,500
433.500	Training Supplies	0	905	1,000
433.700	Resale Supplies	688	0	0
433.900	Other Supplies	8,676	5,619	7,000
Total Misc Supplies		17,365	19,524	27,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,757	2,232
434.100	Other Equip under \$5,000	8,038	2,424	1,040
434.300	Furniture Under \$5,000	4,226	8,900	5,000
Total Equipment Under \$5,000		<u>12,264</u>	<u>13,081</u>	<u>8,272</u>
Division Total: Administration		<u>1,265,834</u>	<u>1,502,748</u>	<u>1,573,961</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	495,572	508,533	516,951
411.200	Temp Wages & Adjmts	0	14,631	0
411.300	Overtime Wages	234	5,000	5,000
Total Salaries & Wages		495,806	528,164	521,951
EX12-Benefits				
412.100	Insurance Contrib	112,155	118,500	119,700
412.200	Unemployment Contrib	2,975	3,193	3,132
412.300	Medicare	7,190	7,717	7,568
412.400	Retirement Contrib. - DB Plan	116,088	143,808	159,014
412.410	PERS Tier IV - DC Plan	15,282	0	0
412.411	PERS Tier IV - Health Plan	669	0	0
412.412	PERS Tier IV - HRA	1,701	0	0
412.413	PERS Tier IV - OD&D	245	0	0
412.600	Workers Compensation	3,515	6,090	6,258
412.700	Sbs Contribution	29,335	32,623	31,996
Total Benefits		289,155	311,931	327,668
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	146	400	400
413.200	Expense Reimb-Within Boro	121	400	400
Total Expenses Within Borough		267	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	594	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,016	6,000	6,000
414.400	Travel Tickets	4,277	6,000	6,000
Total Expenses Outside Of Boro		8,887	13,000	13,000
EX21-Communications				
421.100	Telephone	1,363	2,900	1,700
421.200	Postage	584	1,000	700
Total Communications		1,947	3,900	2,400
EX23-Printing				
423.000	Printing	594	600	600
Total Printing		594	600	600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	227,084	250,000	250,000
426.300	Dues & Fees	3,318	4,000	4,000
426.500	Recording Fees	186	800	600
426.600	Computer Software	1,502	1,500	2,500
426.900	Other Professional Chgs	1,013	14,000	10,000
Total Professional Charges		233,103	270,300	267,100
EX27-Insurance & Bond				
427.500	Liability Insurance	8,542	9,500	9,500
Total Insurance & Bond		8,542	9,500	9,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	341	1,500	1,300
Total Maintenance Services		341	1,500	1,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,258	10,000	7,000
429.210	Training/Instructor Fees	91	4,000	2,500
429.900	Other Contractual	10,953	19,500	20,500
Total Other Contractual		16,302	33,500	30,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,926	5,000	5,000
430.200	Copier/Fax Supplies	0	750	0
Total Office Supplies		2,926	5,750	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	0
Total Maintenance Supplies		0	250	0
EX33-Misc Supplies				
433.100	Personnel Supplies	680	1,000	1,000
433.200	Medical Supplies	72	100	100
433.300	Books/Subscriptions	23,534	24,500	24,500
433.900	Other Supplies	120	300	300
Total Misc Supplies		24,406	25,900	25,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,581	5,000	2,000
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		4,581	6,000	3,000
Division Total: Law		1,086,857	1,211,095	1,208,219



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	194,018	257,290	264,242
411.200	Temp Wages & Adjmts	19,626	50,000	50,000
411.300	Overtime Wages	246	2,500	2,500
Total Salaries & Wages		213,890	309,790	316,742
EX12-Benefits				
412.100	Insurance Contrib	73,600	79,000	79,800
412.200	Unemployment Contrib	1,284	1,859	1,901
412.300	Medicare	3,102	4,492	4,593
412.400	Retirement Contrib. - DB Plan	32,081	72,638	82,050
412.410	PERS Tier IV - DC Plan	15,001	0	0
412.411	PERS Tier IV - Health Plan	647	0	0
412.412	PERS Tier IV - HRA	1,513	0	0
412.413	PERS Tier IV - OD&D	238	0	0
412.600	Workers Compensation	2,303	3,546	3,798
412.700	Sbs Contribution	13,112	18,992	19,417
412.800	Wellness/Other	9,850	26,250	11,000
Total Benefits		152,731	206,777	202,559
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	706	1,400	1,400
413.200	Expense Reimb-Within Boro	264	400	1,000
413.900	Other Exp - Within Boro	0	500	0
Total Expenses Within Borough		970	2,300	2,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	520	700	1,000
414.200	Exp Reimb- Outside Boro	6,791	8,000	8,000
414.400	Travel Tickets	2,980	2,000	6,300
Total Expenses Outside Of Boro		10,291	10,700	15,300
EX21-Communications				
421.100	Telephone	85	3,160	3,000
421.200	Postage	1,132	1,700	1,700
Total Communications		1,217	4,860	4,700
EX23-Printing				
423.000	Printing	247	2,000	2,000
Total Printing		247	2,000	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX26-Professional Charges				
426.200	Legal	27,113	12,000	12,000
426.300	Dues & Fees	626	1,500	1,000
426.600	Computer Software	8,712	600	1,000
426.900	Other Professional Chgs	24,927	44,750	36,000
Total Professional Charges		61,378	58,850	50,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	645	1,256	3,000
Total Maintenance Services		645	1,256	3,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8,109	12,800	16,000
429.210	Training/Instructor Fees	1,859	5,000	5,000
429.900	Other Contractual	8,308	13,709	14,500
Total Other Contractual		18,276	31,509	35,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,764	8,700	6,000
Total Office Supplies		6,764	8,700	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	350
Total Maintenance Supplies		0	0	350
EX33-Misc Supplies				
433.100	Personnel Supplies	338	200	1,200
433.300	Books/Subscriptions	297	1,170	500
433.500	Training Supplies	1,703	6,760	9,631
433.900	Other Supplies	7,490	17,000	5,500
Total Misc Supplies		9,828	25,130	16,831
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,533	0	1,428
434.100	Other Equip under \$5,000	1,372	6,232	560
434.300	Furniture Under \$5,000	1,154	4,363	0
Total Equipment Under \$5,000		7,059	10,595	1,988
Division Total: Human Resources		483,296	672,467	657,370



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
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	300	2,500	2,500
Total Expenses Within Borough		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	47	1,000	1,000
Total Other Contractual		47	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	0	200	200
Total Misc Supplies		0	200	200
Division Total: Board Of Adjmt. & Appeals		347	5,800	5,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 611-Board Of Ethics				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	0
Total Expenses Within Borough		0	500	0
EX26-Professional Charges				
426.200	Legal	27,598	15,000	0
Total Professional Charges		27,598	15,000	0
EX29-Other Contractual				
429.900	Other Contractual	0	300	0
Total Other Contractual		0	300	0
EX33-Misc Supplies				
433.900	Other Supplies	491	500	0
Total Misc Supplies		491	500	0
Division Total: Board Of Ethics		28,089	16,300	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX26-Professional Charges				
426.200	Legal	8,900	17,200	18,000
Total Professional Charges		8,900	17,200	18,000
EX29-Other Contractual				
429.900	Other Contractual	2,936	800	0
Total Other Contractual		2,936	800	0
Division Total: Bid Appeals Committee		11,836	18,400	18,400



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE	DEPARTMENT 100-Assembly			
	DIVISION 613-Senior Citizen Advisory			
	Division Total: Senior Citizen Advisory	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Assembly	<u>4,295,122</u>	<u>5,129,340</u>	<u>5,262,240</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	34,325	33,553	34,006
411.300	Overtime Wages	488	500	500
Total Salaries & Wages		34,813	34,053	34,506
EX12-Benefits				
412.100	Insurance Contrib	22,432	23,700	23,940
412.200	Unemployment Contrib	93	89	92
412.300	Medicare	505	494	501
412.400	Retirement Contrib. - DB Plan	9,668	9,522	10,614
412.600	Workers Compensation	369	390	414
412.700	Sbs Contribution	2,135	2,089	2,116
Total Benefits		35,202	36,284	37,677
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	732	1,350	2,050
413.200	Expense Reimb-Within Boro	221	500	500
413.900	Other Exp - Within Boro	0	600	600
Total Expenses Within Borough		953	2,450	3,150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	234	1,000	500
414.200	Exp Reimb- Outside Boro	2,550	4,000	1,000
414.400	Travel Tickets	2,922	5,580	3,000
Total Expenses Outside Of Boro		5,706	10,580	4,500
EX21-Communications				
421.100	Telephone	1,420	2,200	2,200
421.200	Postage	96	450	450
421.300	Communication Network	0	300	300
Total Communications		1,516	2,950	2,950
EX22-Advertising				
422.000	Advertising	654	900	700
Total Advertising		654	900	700
EX23-Printing				
423.000	Printing	0	300	300
Total Printing		0	300	300
EX26-Professional Charges				
426.300	Dues & Fees	500	700	400
426.600	Computer Software	90	500	500
426.900	Other Professional Chgs	0	700	700
Total Professional Charges		590	1,900	1,600



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6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX28-Maintenance Services				
428.300	Equipment Maint Services	219	600	600
Total Maintenance Services		219	600	600
EX29-Other Contractual				
429.900	Other Contractual	0	450	2,000
Total Other Contractual		0	450	2,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	652	405	600
Total Office Supplies		652	405	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	250
Total Maintenance Supplies		0	0	250
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	125
433.300	Books/Subscriptions	465	0	500
433.900	Other Supplies	0	315	700
Total Misc Supplies		465	440	1,325
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	99	0	1,500
Total Equipment Under \$5,000		99	0	1,500
Division Total: Mayor		80,869	91,312	91,658
Department Total: Mayor		80,869	91,312	91,658



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	462,622	486,444	507,813
411.200	Temp Wages & Adjmts	12,135	25,000	25,000
411.300	Overtime Wages	654	2,000	2,000
Total Salaries & Wages		475,411	513,444	534,813
EX12-Benefits				
412.100	Insurance Contrib	110,469	136,985	139,650
412.200	Unemployment Contrib	2,853	3,081	3,209
412.300	Medicare	5,534	7,445	7,755
412.400	Retirement Contrib. - DB Plan	124,158	136,888	156,819
412.410	PERS Tier IV - DC Plan	499	0	0
412.411	PERS Tier IV - Health Plan	11	0	0
412.412	PERS Tier IV - HRA	148	0	0
412.413	PERS Tier IV - OD&D	4	0	0
412.600	Workers Compensation	4,872	7,692	8,433
412.700	Sbs Contribution	29,143	31,475	32,784
Total Benefits		277,691	323,566	348,650
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	15	55	0
Total Expenses Within Borough		15	55	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	316	700	700
414.200	Exp Reimb- Outside Boro	823	4,000	6,469
414.400	Travel Tickets	342	3,000	4,800
Total Expenses Outside Of Boro		1,481	7,700	11,969
EX21-Communications				
421.100	Telephone	0	1,000	1,000
421.200	Postage	8	110	110
Total Communications		8	1,110	1,110
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	2,944	2,575	3,750
423.100	Resale/Printed Maps	2,500	3,000	5,000
Total Printing		5,444	5,575	8,750



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX26-Professional Charges				
426.300	Dues & Fees	733	1,195	1,540
426.600	Computer Software	45,322	73,233	92,256
426.900	Other Professional Chgs	0	0	25,000
Total Professional Charges		46,055	74,428	118,796
EX28-Maintenance Services				
428.300	Equipment Maint Services	152	4,100	1,500
Total Maintenance Services		152	4,100	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,088	8,100	12,578
429.210	Training/Instructor Fees	205	3,255	3,520
429.900	Other Contractual	5,080	31,500	6,500
Total Other Contractual		10,373	42,855	22,598
EX30-Office Supplies				
430.100	Office Supplies < \$500	355	500	500
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		355	600	600
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	580	750	750
Total Maintenance Supplies		580	750	750
EX33-Misc Supplies				
433.100	Personnel Supplies	192	360	360
433.200	Medical Supplies	221	0	0
433.300	Books/Subscriptions	0	650	500
433.500	Training Supplies	0	200	200
433.900	Other Supplies	921	550	250
Total Misc Supplies		1,334	1,760	1,310
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	19,932	11,200	12,420
434.100	Other Equip under \$5,000	0	6,300	1,800
434.300	Furniture Under \$5,000	695	2,450	550
Total Equipment Under \$5,000		20,627	19,950	14,770
Division Total: Geographic Info Systems		839,526	996,143	1,065,866



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	142,944	158,881	154,615
411.200	Temp Wages & Adjmts	0	25,000	25,000
411.300	Overtime Wages	89	100	100
Total Salaries & Wages		143,033	183,981	179,715
EX12-Benefits				
412.100	Insurance Contrib	35,985	34,563	34,913
412.200	Unemployment Contrib	865	1,104	1,079
412.300	Medicare	902	2,668	2,606
412.400	Retirement Contrib. - DB Plan	41,177	44,451	47,591
412.410	PERS Tier IV - DC Plan	53	0	0
412.412	PERS Tier IV - HRA	(53)	0	0
412.600	Workers Compensation	1,572	2,106	2,155
412.700	Sbs Contribution	8,828	11,280	11,017
Total Benefits		89,329	96,172	99,361
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	56	250	0
413.200	Expense Reimb-Within Boro	35	0	0
Total Expenses Within Borough		91	250	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	278	500	200
414.200	Exp Reimb- Outside Boro	4,723	7,108	3,556
414.400	Travel Tickets	3,740	4,800	3,200
Total Expenses Outside Of Boro		8,741	12,408	6,956
EX21-Communications				
421.100	Telephone	0	2,600	2,600
Total Communications		0	2,600	2,600
EX23-Printing				
423.000	Printing	40	100	100
Total Printing		40	100	100
EX26-Professional Charges				
426.300	Dues & Fees	20	500	675
426.600	Computer Software	2,283	3,425	3,570
Total Professional Charges		2,303	3,925	4,245
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,609	13,410	5,123
429.210	Training/Instructor Fees	410	3,180	3,360
429.900	Other Contractual	36,644	48,822	48,822
Total Other Contractual		42,663	65,412	57,305



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Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,885	6,065	6,000
430.200	Copier/Fax Supplies	0	250	0
Total Office Supplies		7,885	6,315	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	600	0
Total Maintenance Supplies		0	600	0
EX33-Misc Supplies				
433.100	Personnel Supplies	38	2,650	2,650
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	599	0	0
433.500	Training Supplies	199	0	0
433.900	Other Supplies	153	0	0
Total Misc Supplies		989	3,150	3,150
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,992	5,745	2,500
434.100	Other Equip under \$5,000	99	3,298	350
434.300	Furniture Under \$5,000	2,252	1,600	1,278
Total Equipment Under \$5,000		6,343	10,643	4,128
Division Total: IT Administration		301,417	385,556	363,560



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Tec				
EX11-Salaries & Wages				
411.100	Permanent Wages	612,820	634,819	664,901
411.200	Temp Wages & Adjmts	54,098	150,000	150,000
411.300	Overtime Wages	51,449	30,000	30,000
Total Salaries & Wages		718,367	814,819	844,901
EX12-Benefits				
412.100	Insurance Contrib	186,628	197,500	199,500
412.200	Unemployment Contrib	4,305	4,889	5,070
412.300	Medicare	11,590	11,815	12,252
412.400	Retirement Contrib. - DB Plan	151,791	185,884	213,752
412.410	PERS Tier IV - DC Plan	26,494	0	0
412.411	PERS Tier IV - Health Plan	1,021	0	0
412.412	PERS Tier IV - HRA	3,386	0	0
412.413	PERS Tier IV - OD&D	373	0	0
412.600	Workers Compensation	7,916	9,326	10,131
412.700	Sbs Contribution	43,977	49,949	51,793
Total Benefits		437,481	459,363	492,498
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	780	600	0
413.200	Expense Reimb-Within Boro	41	0	0
Total Expenses Within Borough		821	600	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	432	500	0
414.200	Exp Reimb- Outside Boro	12,241	22,686	8,014
414.400	Travel Tickets	7,912	10,000	6,400
Total Expenses Outside Of Boro		20,585	33,186	14,414
EX21-Communications				
421.100	Telephone	18,720	14,834	14,834
421.200	Postage	95	250	250
421.300	Communication Network	80,659	159,000	159,000
Total Communications		99,474	174,084	174,084
EX22-Advertising				
422.000	Advertising	501	500	500
Total Advertising		501	500	500
EX23-Printing				
423.000	Printing	125	200	200
Total Printing		125	200	200



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Tec				
EX26-Professional Charges				
426.300	Dues & Fees	987	7,525	2,575
426.600	Computer Software	275,199	515,177	459,266
Total Professional Charges		276,186	522,702	461,841
EX28-Maintenance Services				
428.300	Equipment Maint Services	68,403	50,641	43,484
Total Maintenance Services		68,403	50,641	43,484
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	40,536	48,900	31,780
429.210	Training/Instructor Fees	5,509	8,315	9,527
429.900	Other Contractual	65,480	98,335	88,749
Total Other Contractual		111,525	155,550	130,056
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	351	3,966	350
Total Maintenance Supplies		351	3,966	350
EX33-Misc Supplies				
433.100	Personnel Supplies	2,185	300	300
433.200	Medical Supplies	234	0	0
433.300	Books/Subscriptions	300	1,579	2,174
433.500	Training Supplies	559	595	0
433.900	Other Supplies	9,924	5,940	5,940
Total Misc Supplies		13,202	8,414	8,414
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	62,914	10,100	9,900
434.100	Other Equip under \$5,000	57,376	22,675	19,508
434.300	Furniture Under \$5,000	567	4,800	1,200
Total Equipment Under \$5,000		120,857	37,575	30,608
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	407,095	296,800	146,567
451.300	Furniture over \$5,000	5,074	0	0
Total Equipment Over \$5000		412,169	296,800	146,567
Division Total: Office of Information Technol		2,280,047	2,558,400	2,347,917
Department Total: Information Technology		3,420,990	3,940,099	3,777,343



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX21-Communications				
421.100	Telephone	36,215	50,000	50,000
421.200	Postage	6,664	40,000	40,000
Total Communications		42,879	90,000	90,000
EX22-Advertising				
422.000	Advertising	145,429	200,000	190,000
422.100	Display Advertising	0	3,000	0
Total Advertising		145,429	203,000	190,000
EX23-Printing				
423.000	Printing	0	10,000	5,000
Total Printing		0	10,000	5,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	125,680	175,000	175,000
424.200	Water & Sewer	10,664	25,000	20,000
424.300	Natural Gas	60,917	100,000	100,000
424.500	Garbage Pickups	8,342	22,000	20,000
424.550	Recycling Pickups	2,205	6,000	5,000
424.600	Heating Fuel-Oil	2,730	10,000	4,000
Total Utilities-Building Oprtns		210,538	338,000	324,000
EX25-Rental/Lease				
425.300	Equipment Rental	81,364	125,000	120,000
Total Rental/Lease		81,364	125,000	120,000
EX26-Professional Charges				
426.200	Legal	250,000	250,000	100,000
426.300	Dues & Fees	100	1,000	1,000
426.600	Computer Software	21,875	45,000	50,000
426.900	Other Professional Chgs	101,200	160,000	60,000
Total Professional Charges		373,175	456,000	211,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	160,915	150,000	190,000
427.200	Vehicle Insurance	0	10,000	10,000
427.300	Crime Insurance	0	2,000	2,000
427.500	Liability Insurance	55,417	116,000	115,000
427.510	Umbrella Liability Ins	0	30,000	30,000
427.520	Professional Liab Insur	0	2,000	2,000
427.600	Insurance Consulting Fee	72,110	110,000	135,000
427.700	Risk Management Training	0	0	5,000
427.800	Insurance Adjusters Fees	27,921	60,000	40,000
427.900	Insurance Deductible	0	20,000	20,000
Total Insurance & Bond		316,363	500,000	549,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	30,425	70,500	78,000
428.500	Commun Equip Maint Servic	0	16,000	15,000
Total Maintenance Services		30,425	86,500	93,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	25,000	25,000
429.900	Other Contractual	116,533	130,000	100,000
Total Other Contractual		116,533	155,000	125,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,829	25,000	20,000
430.200	Copier/Fax Supplies	13,112	13,000	15,000
Total Office Supplies		18,941	38,000	35,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	3,000	3,000
Total Maintenance Supplies		0	3,000	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	4,190	7,000	8,000
433.200	Medical Supplies	588	2,000	2,500
433.900	Other Supplies	1,299	2,000	2,500
Total Misc Supplies		6,077	11,000	13,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	100	6,000	8,000
434.300	Furniture Under \$5,000	0	5,000	6,000
Total Equipment Under \$5,000		100	11,000	14,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	45,000	35,000
Total Equipment Over \$5000		0	45,000	35,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
Division Total: Common Contractual		1,341,824	2,071,500	1,807,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	559,484	634,783	656,838
411.200	Temp Wages & Adjmts	13,031	30,000	20,000
411.300	Overtime Wages	18,730	14,000	20,000
Total Salaries & Wages		591,245	678,783	696,838
EX12-Benefits				
412.100	Insurance Contrib	185,093	217,250	219,450
412.200	Unemployment Contrib	3,548	4,073	4,181
412.300	Medicare	8,573	9,842	10,105
412.400	Retirement Contrib. - DB Plan	123,818	181,400	208,195
412.410	PERS Tier IV - DC Plan	20,931	0	0
412.411	PERS Tier IV - Health Plan	989	0	0
412.412	PERS Tier IV - HRA	4,242	0	0
412.413	PERS Tier IV - OD&D	361	0	0
412.600	Workers Compensation	6,186	7,769	8,355
412.700	Sbs Contribution	36,244	41,610	42,716
Total Benefits		389,985	461,944	493,002
EX21-Communications				
421.200	Postage	52,997	75,000	65,000
Total Communications		52,997	75,000	65,000
EX22-Advertising				
422.000	Advertising	0	1,000	1,200
422.010	Foreclosure Advertising	7,692	22,300	22,300
Total Advertising		7,692	23,300	23,500
EX23-Printing				
423.000	Printing	44,600	38,838	45,000
Total Printing		44,600	38,838	45,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	335	0
Total Rental/Lease		0	335	0
EX26-Professional Charges				
426.300	Dues & Fees	95	500	500
426.500	Recording Fees	5,812	9,200	10,000
426.600	Computer Software	359	3,100	1,000
426.900	Other Professional Chgs	31,653	50,500	40,000
Total Professional Charges		37,919	63,300	51,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	3,103	4,472	5,000
Total Maintenance Services		3,103	4,472	5,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX29-Other Contractual				
429.900	Other Contractual	8,147	15,000	10,000
Total Other Contractual		8,147	15,000	10,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	12,716	12,800	15,000
430.200	Copier/Fax Supplies	0	290	300
Total Office Supplies		12,716	13,090	15,300
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	500
Total Maintenance Supplies		0	1,000	500
EX33-Misc Supplies				
433.100	Personnel Supplies	30	500	500
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	150	150
433.900	Other Supplies	372	1,500	1,500
Total Misc Supplies		402	2,650	2,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,359	4,600	3,000
434.100	Other Equip under \$5,000	1,922	6,865	8,000
434.300	Furniture Under \$5,000	3,504	3,000	4,000
Total Equipment Under \$5,000		12,785	14,465	15,000
Division Total: Revenue & Budget		1,161,591	1,392,177	1,423,290



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	126,780	250,197	249,899
411.200	Temp Wages & Adjmts	17,049	10,000	20,000
411.300	Overtime Wages	4,088	3,500	5,000
Total Salaries & Wages		147,917	263,697	274,899
EX12-Benefits				
412.100	Insurance Contrib	33,120	59,250	59,850
412.200	Unemployment Contrib	888	1,501	1,500
412.300	Medicare	2,145	3,824	3,986
412.400	Retirement Contrib. - DB Plan	30,214	70,933	78,407
412.410	PERS Tier IV - DC Plan	1,838	0	0
412.411	PERS Tier IV - Health Plan	86	0	0
412.412	PERS Tier IV - HRA	303	0	0
412.413	PERS Tier IV - OD&D	31	0	0
412.600	Workers Compensation	1,452	3,018	3,296
412.700	Sbs Contribution	7,014	16,165	16,851
Total Benefits		77,091	154,691	163,890
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	61	300	400
413.200	Expense Reimb-Within Boro	281	3,000	3,000
413.900	Other Exp - Within Boro	0	250	0
Total Expenses Within Borough		342	3,550	3,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	6,267	6,000	6,000
414.200	Exp Reimb- Outside Boro	45,394	23,000	49,000
414.400	Travel Tickets	36,153	33,000	41,000
Total Expenses Outside Of Boro		87,814	62,000	96,000
EX21-Communications				
421.100	Telephone	312	3,000	3,000
421.200	Postage	161	1,000	1,200
421.300	Communication Network	123	2,000	2,000
Total Communications		596	6,000	6,200
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX23-Printing				
423.000	Printing	0	21,000	20,000
Total Printing		0	21,000	20,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	0	8,000	8,000
426.200	Legal	164,650	260,000	115,000
426.300	Dues & Fees	3,513	5,000	5,500
426.500	Recording Fees	0	100	250
426.600	Computer Software	67,372	60,000	70,000
426.900	Other Professional Chgs	12,550	62,500	92,500
Total Professional Charges		248,085	395,600	291,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,700	2,000
Total Maintenance Services		0	1,700	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	19,009	28,000	30,000
429.210	Training/Instructor Fees	38,515	35,000	40,000
429.900	Other Contractual	15,048	75,000	75,000
Total Other Contractual		72,572	138,000	145,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,106	4,800	6,000
430.200	Copier/Fax Supplies	0	1,000	1,000
Total Office Supplies		4,106	5,800	7,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	219	700	500
Total Maintenance Supplies		219	700	500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,721	3,000	3,500
433.300	Books/Subscriptions	1,382	3,000	3,000
433.900	Other Supplies	63	500	500
Total Misc Supplies		4,166	6,500	7,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,149	5,000	4,000
434.100	Other Equip under \$5,000	5,339	5,000	7,000
434.300	Furniture Under \$5,000	0	3,000	5,000
Total Equipment Under \$5,000		6,488	13,000	16,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	6,000
451.300	Furniture over \$5,000	0	0	6,000
Total Equipment Over \$5000		0	0	12,000
Division Total: Admin-Finance		649,396	1,072,738	1,045,139



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	923,328	955,164	978,702
411.200	Temp Wages & Adjmts	0	10,000	10,000
411.300	Overtime Wages	9,188	6,440	38,000
Total Salaries & Wages		932,516	971,604	1,026,702
EX12-Benefits				
412.100	Insurance Contrib	312,800	338,809	339,150
412.200	Unemployment Contrib	5,596	5,848	6,161
412.300	Medicare	13,522	14,133	14,888
412.400	Retirement Contrib. - DB Plan	231,249	269,720	312,738
412.410	PERS Tier IV - DC Plan	15,577	0	0
412.411	PERS Tier IV - Health Plan	760	0	0
412.412	PERS Tier IV - HRA	3,598	0	0
412.413	PERS Tier IV - OD&D	279	0	0
412.600	Workers Compensation	9,838	11,156	12,311
412.700	Sbs Contribution	57,164	59,748	62,937
Total Benefits		650,383	699,414	748,185
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	150	150
Total Expenses Within Borough		0	150	150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	42	150	150
Total Expenses Outside Of Boro		42	150	150
EX21-Communications				
421.200	Postage	16,270	32,500	31,040
Total Communications		16,270	32,500	31,040
EX23-Printing				
423.000	Printing	8,945	23,000	22,260
Total Printing		8,945	23,000	22,260
EX26-Professional Charges				
426.300	Dues & Fees	4,772	4,450	4,550
426.600	Computer Software	1,129	9,500	10,500
426.900	Other Professional Chgs	0	16,000	8,250
Total Professional Charges		5,901	29,950	23,300
EX28-Maintenance Services				
428.100	Building Maint Services	0	3,500	3,500
428.300	Equipment Maint Services	1,580	4,600	8,306
Total Maintenance Services		1,580	8,100	11,806



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX29-Other Contractual				
429.900	Other Contractual	852	9,000	9,400
Total Other Contractual		852	9,000	9,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,992	21,000	17,100
430.200	Copier/Fax Supplies	0	1,250	1,500
Total Office Supplies		7,992	22,250	18,600
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	630	700
431.300	Equipment Maint Supplies	453	875	3,287
Total Maintenance Supplies		453	1,505	3,987
EX33-Misc Supplies				
433.100	Personnel Supplies	96	0	0
433.200	Medical Supplies	87	320	320
433.300	Books/Subscriptions	5,344	10,200	7,000
433.900	Other Supplies	1,573	1,250	1,250
Total Misc Supplies		7,100	11,770	8,570
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,745	6,900	7,140
434.100	Other Equip under \$5,000	10,928	12,000	8,500
434.300	Furniture Under \$5,000	280	8,000	8,500
Total Equipment Under \$5,000		16,953	26,900	24,140
Division Total: Accounting		1,648,987	1,836,293	1,928,290



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	418,284	410,810	430,253
411.300	Overtime Wages	533	1,250	1,250
Total Salaries & Wages		418,817	412,060	431,503
EX12-Benefits				
412.100	Insurance Contrib	130,815	138,250	139,650
412.200	Unemployment Contrib	2,514	2,473	2,590
412.300	Medicare	6,073	5,975	6,257
412.400	Retirement Contrib. - DB Plan	107,617	115,212	132,731
412.410	PERS Tier IV - DC Plan	5,160	0	0
412.411	PERS Tier IV - Health Plan	269	0	0
412.412	PERS Tier IV - HRA	1,625	0	0
412.413	PERS Tier IV - OD&D	99	0	0
412.600	Workers Compensation	4,464	4,716	5,174
412.700	Sbs Contribution	25,674	25,260	26,452
Total Benefits		284,310	291,886	312,854
EX21-Communications				
421.100	Telephone	926	1,000	1,500
421.200	Postage	3,058	5,000	3,000
Total Communications		3,984	6,000	4,500
EX22-Advertising				
422.000	Advertising	50	1,200	500
Total Advertising		50	1,200	500
EX23-Printing				
423.000	Printing	66	3,000	500
Total Printing		66	3,000	500
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	13	4,000	2,000
Total Utilities-Building Optrns		13	4,000	2,000
EX26-Professional Charges				
426.200	Legal	16,900	0	0
426.300	Dues & Fees	445	1,500	1,500
426.600	Computer Software	538	2,000	1,000
426.900	Other Professional Chgs	0	5,000	2,500
Total Professional Charges		17,883	8,500	5,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,102	2,000	500
Total Maintenance Services		1,102	2,000	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX29-Other Contractual				
429.900	Other Contractual	(46)	10,000	0
Total Other Contractual		(46)	10,000	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,640	6,000	6,000
430.200	Copier/Fax Supplies	217	800	500
Total Office Supplies		2,857	6,800	6,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	21	1,500	800
Total Maintenance Supplies		21	1,500	800
EX33-Misc Supplies				
433.100	Personnel Supplies	1,130	1,000	1,000
433.120	Tools under \$500	177	200	250
433.200	Medical Supplies	4	1,000	500
433.300	Books/Subscriptions	223	800	750
433.500	Training Supplies	0	500	1,000
433.900	Other Supplies	742	1,000	1,000
Total Misc Supplies		2,276	4,500	4,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,512	0	0
434.100	Other Equip under \$5,000	1,769	7,000	2,000
434.300	Furniture Under \$5,000	0	2,500	2,500
Total Equipment Under \$5,000		8,281	9,500	4,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Purchasing		739,614	770,946	773,657



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,288,687	1,307,336	1,326,543
411.200	Temp Wages & Adjmts	276	50,000	52,500
411.300	Overtime Wages	38,860	32,738	34,500
Total Salaries & Wages		1,327,823	1,390,074	1,413,543
EX12-Benefits				
412.100	Insurance Contrib	386,400	414,750	418,950
412.200	Unemployment Contrib	7,967	8,341	8,482
412.300	Medicare	18,323	20,157	20,497
412.400	Retirement Contrib. - DB Plan	340,781	374,685	418,657
412.410	PERS Tier IV - DC Plan	18,012	0	0
412.411	PERS Tier IV - Health Plan	842	0	0
412.412	PERS Tier IV - HRA	3,258	0	0
412.413	PERS Tier IV - OD&D	306	0	0
412.600	Workers Compensation	48,929	52,095	56,644
412.700	Sbs Contribution	81,396	85,212	86,651
Total Benefits		906,214	955,240	1,009,881
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,191	1,000	1,200
413.200	Expense Reimb-Within Boro	85	0	0
413.500	Meeting Comp - W/I Boro	4,450	6,000	6,000
Total Expenses Within Borough		5,726	7,000	7,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	99	0	0
414.200	Exp Reimb- Outside Boro	121	0	0
Total Expenses Outside Of Boro		220	0	0
EX21-Communications				
421.100	Telephone	2,701	4,200	4,200
421.200	Postage	23,866	57,750	57,750
Total Communications		26,567	61,950	61,950
EX23-Printing				
423.000	Printing	6,785	12,000	12,000
Total Printing		6,785	12,000	12,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	26,250	6,250
Total Rental/Lease		0	26,250	6,250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Dues & Fees	850	1,200	1,200
426.500	Recording Fees	54	250	250
426.600	Computer Software	6,525	0	0
426.900	Other Professional Chgs	28	4,200	1,000
Total Professional Charges		7,457	5,650	2,450
EX28-Maintenance Services				
428.100	Building Maint Services	0	840	0
428.300	Equipment Maint Services	2,150	4,200	4,200
428.400	Vehicle Maint Services	0	1,260	0
Total Maintenance Services		2,150	6,300	4,200
EX29-Other Contractual				
429.900	Other Contractual	12,342	21,000	21,000
Total Other Contractual		12,342	21,000	21,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,682	10,000	10,000
430.200	Copier/Fax Supplies	0	2,100	2,100
Total Office Supplies		3,682	12,100	12,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6	630	630
431.200	Building Maint Supplies	0	100	0
431.300	Equipment Maint Supplies	630	3,150	3,150
Total Maintenance Supplies		636	3,880	3,780
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	2,625	2,625
Total Fuel/Oil-Vehicle Use		0	2,925	2,925
EX33-Misc Supplies				
433.100	Personnel Supplies	47	525	525
433.110	Clothing	0	100	0
433.120	Tools under \$500	90	1,050	1,050
433.200	Medical Supplies	82	300	300
433.300	Books/Subscriptions	394	3,675	3,675
433.900	Other Supplies	3,265	4,200	4,200
Total Misc Supplies		3,878	9,850	9,750



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	13,802	55,000	10,000
434.100	Other Equip under \$5,000	11,057	14,700	5,000
434.300	Furniture Under \$5,000	2,274	3,500	2,000
Total Equipment Under \$5,000		27,133	73,200	17,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	15,000
451.300	Furniture over \$5,000	0	15,750	5,000
Total Equipment Over \$5000		0	15,750	20,000
Division Total: Assessment		2,330,613	2,603,169	2,604,029
Department Total: Finance		7,872,025	9,746,823	9,581,405



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	517,875	566,423	362,262
411.200	Temp Wages & Adjmts	21,800	43,770	0
411.300	Overtime Wages	25,819	21,669	24,000
Total Salaries & Wages		565,494	631,862	386,262
EX12-Benefits				
412.100	Insurance Contrib	156,400	171,825	103,740
412.200	Unemployment Contrib	3,394	3,936	2,318
412.300	Medicare	8,200	9,180	5,601
412.400	Retirement Contrib. - DB Plan	111,120	170,082	118,815
412.410	PERS Tier IV - DC Plan	27,829	0	0
412.411	PERS Tier IV - Health Plan	1,281	0	0
412.412	PERS Tier IV - HRA	4,773	0	0
412.413	PERS Tier IV - OD&D	469	0	0
412.600	Workers Compensation	6,901	8,046	5,217
412.700	Sbs Contribution	34,665	40,206	23,678
Total Benefits		355,032	403,275	259,369
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,061	3,000	2,400
413.200	Expense Reimb-Within Boro	162	300	200
413.500	Meeting Comp - W/I Boro	6,550	12,000	8,000
413.900	Other Exp - Within Boro	0	150	250
Total Expenses Within Borough		8,773	15,450	10,850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	345	500	400
414.200	Exp Reimb- Outside Boro	867	500	300
414.400	Travel Tickets	725	0	0
Total Expenses Outside Of Boro		1,937	1,000	700
EX21-Communications				
421.100	Telephone	9,885	8,000	6,000
421.200	Postage	8,635	8,800	7,000
Total Communications		18,520	16,800	13,000
EX22-Advertising				
422.000	Advertising	2,025	20,000	5,000
Total Advertising		2,025	20,000	5,000
EX23-Printing				
423.000	Printing	10,150	32,000	20,000
Total Printing		10,150	32,000	20,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX25-Rental/Lease				
425.200	Building Rental	800	2,000	800
425.300	Equipment Rental	0	500	300
Total Rental/Lease		800	2,500	1,100
EX26-Professional Charges				
426.300	Dues & Fees	2,255	4,000	3,000
426.500	Recording Fees	0	1,500	200
426.600	Computer Software	2,596	5,000	2,500
426.900	Other Professional Chgs	15,972	33,007	40,000
Total Professional Charges		20,823	43,507	45,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	375	4,000	500
Total Maintenance Services		375	4,000	500
EX29-Other Contractual				
429.300	Planning Studies	8,097	60,755	135,000
429.900	Other Contractual	37,606	109,307	60,000
Total Other Contractual		45,703	170,062	195,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	10,296	12,000	10,000
Total Office Supplies		10,296	12,000	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	217	2,300	400
Total Maintenance Supplies		217	2,300	400
EX33-Misc Supplies				
433.100	Personnel Supplies	640	0	0
433.200	Medical Supplies	99	400	200
433.300	Books/Subscriptions	2,890	5,500	2,000
433.900	Other Supplies	7,495	12,000	6,000
Total Misc Supplies		11,124	17,900	8,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,841	634	1,700
434.100	Other Equip under \$5,000	5,228	3,500	500
434.300	Furniture Under \$5,000	899	5,500	1,000
Total Equipment Under \$5,000		10,968	9,634	3,200
Division Total: Planning		1,062,237	1,382,290	959,281



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	416,406	412,490	311,222
411.300	Overtime Wages	487	5,000	5,000
Total Salaries & Wages		416,893	417,490	316,222
EX12-Benefits				
412.100	Insurance Contrib	149,540	158,000	99,750
412.200	Unemployment Contrib	2,502	2,505	1,898
412.300	Medicare	5,071	6,054	4,586
412.400	Retirement Contrib. - DB Plan	79,101	116,730	97,270
412.410	PERS Tier IV - DC Plan	20,156	0	0
412.411	PERS Tier IV - Health Plan	997	0	0
412.412	PERS Tier IV - HRA	5,170	0	0
412.413	PERS Tier IV - OD&D	365	0	0
412.600	Workers Compensation	4,344	4,779	3,792
412.700	Sbs Contribution	25,556	25,592	19,385
Total Benefits		292,802	313,660	226,681
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,091	2,300	1,000
413.200	Expense Reimb-Within Boro	0	100	100
413.500	Meeting Comp - W/I Boro	4,100	10,000	7,000
413.900	Other Exp - Within Boro	0	150	250
Total Expenses Within Borough		5,191	12,550	8,350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	408	200	400
414.200	Exp Reimb- Outside Boro	127	400	200
Total Expenses Outside Of Boro		535	600	600
EX21-Communications				
421.100	Telephone	0	0	500
421.200	Postage	4,299	6,000	6,000
Total Communications		4,299	6,000	6,500
EX22-Advertising				
422.000	Advertising	0	500	250
Total Advertising		0	500	250
EX23-Printing				
423.000	Printing	241	1,100	300
Total Printing		241	1,100	300
EX25-Rental/Lease				
425.200	Building Rental	0	150	0
Total Rental/Lease		0	150	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX26-Professional Charges				
426.300	Dues & Fees	615	1,200	900
426.500	Recording Fees	390	500	400
426.600	Computer Software	3,854	5,550	3,000
426.900	Other Professional Chgs	1,260	4,100	3,000
Total Professional Charges		6,119	11,350	7,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,255	1,750	1,000
Total Maintenance Services		1,255	1,750	1,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	500	0
429.900	Other Contractual	0	1,000	500
Total Other Contractual		0	1,500	500
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,937	7,000	6,000
430.200	Copier/Fax Supplies	166	0	0
Total Office Supplies		5,103	7,000	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	400	0
Total Maintenance Supplies		0	400	0
EX33-Misc Supplies				
433.200	Medical Supplies	0	200	0
433.300	Books/Subscriptions	634	1,000	600
433.900	Other Supplies	1,695	2,000	1,000
Total Misc Supplies		2,329	3,200	1,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	7,500	5,000
434.100	Other Equip under \$5,000	2,391	3,500	0
434.300	Furniture Under \$5,000	3,589	2,000	0
Total Equipment Under \$5,000		5,980	13,000	5,000
Division Total: Platting		740,747	790,250	580,303



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	81,780	77,756	77,893
411.200	Temp Wages & Adjmts	29,602	46,000	47,000
411.300	Overtime Wages	4,262	10,500	5,000
Total Salaries & Wages		115,644	134,256	129,893
EX12-Benefits				
412.100	Insurance Contrib	18,400	19,750	19,950
412.200	Unemployment Contrib	694	806	780
412.300	Medicare	1,677	1,947	1,884
412.400	Retirement Contrib. - DB Plan	24,463	24,677	25,498
412.410	PERS Tier IV - DC Plan	122	0	0
412.412	PERS Tier IV - HRA	(1)	0	0
412.600	Workers Compensation	5,532	6,739	6,830
412.700	Sbs Contribution	7,089	8,230	7,963
Total Benefits		57,976	62,149	62,905
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,650	500
413.200	Expense Reimb-Within Boro	0	100	200
413.900	Other Exp - Within Boro	0	200	100
Total Expenses Within Borough		0	1,950	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	600	300
414.200	Exp Reimb- Outside Boro	75	300	200
Total Expenses Outside Of Boro		75	900	500
EX21-Communications				
421.100	Telephone	644	1,600	1,100
421.200	Postage	240	500	500
421.300	Communication Network	0	15,000	0
Total Communications		884	17,100	1,600
EX22-Advertising				
422.000	Advertising	1,860	2,000	1,000
Total Advertising		1,860	2,000	1,000
EX23-Printing				
423.000	Printing	5,481	5,000	2,000
Total Printing		5,481	5,000	2,000
EX24-Utilities-Building Optrns				
424.100	Electricity	0	2,000	500
424.600	Heating Fuel-Oil	0	2,000	3,000
Total Utilities-Building Optrns		0	4,000	3,500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX25-Rental/Lease				
425.300	Equipment Rental	593	1,600	1,500
Total Rental/Lease		593	1,600	1,500
EX26-Professional Charges				
426.300	Dues & Fees	715	1,000	700
426.600	Computer Software	254	2,000	500
426.900	Other Professional Chgs	3,879	23,655	0
Total Professional Charges		4,848	26,655	1,200
EX28-Maintenance Services				
428.100	Building Maint Services	2,322	5,000	500
428.300	Equipment Maint Services	0	1,000	1,000
428.900	Other Bldg. Maint Service	0	2,000	0
428.920	Other Maintenance Service	102	0	0
Total Maintenance Services		2,424	8,000	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	450	0	0
429.500	Labor Services	0	5,000	0
429.710	Testing	0	650	750
429.900	Other Contractual	6,404	6,000	6,000
Total Other Contractual		6,854	11,650	6,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	346	3,000	2,000
430.200	Copier/Fax Supplies	0	1,000	700
Total Office Supplies		346	4,000	2,700
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	247	1,000	500
431.300	Equipment Maint Supplies	240	0	350
Total Maintenance Supplies		487	1,000	850
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	400
433.110	Clothing	0	0	300
433.120	Tools under \$500	0	1,500	1,000
433.200	Medical Supplies	0	300	300
433.300	Books/Subscriptions	0	550	250
433.900	Other Supplies	3,004	2,000	500
Total Misc Supplies		3,004	5,350	2,750



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>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	0	5,300	0
434.100	Other Equip under \$5,000	567	5,455	500
434.300	Furniture Under \$5,000	0	1,390	500
Total Equipment Under \$5,000		567	12,145	1,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	15,000	0
Total Small Bldg Const/Imprv		0	15,000	0
Division Total: Cultural Resources		201,043	312,755	220,448



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	115,215	129,963	308,864
411.200	Temp Wages & Adjmts	457	1,000	6,000
411.300	Overtime Wages	2,523	1,650	5,000
Total Salaries & Wages		118,195	132,613	319,864
EX12-Benefits				
412.100	Insurance Contrib	26,072	29,625	99,750
412.200	Unemployment Contrib	690	795	1,920
412.300	Medicare	1,714	1,923	4,639
412.400	Retirement Contrib. - DB Plan	11,645	36,654	97,444
412.410	PERS Tier IV - DC Plan	12,284	0	0
412.411	PERS Tier IV - Health Plan	526	0	0
412.412	PERS Tier IV - HRA	1,202	0	0
412.413	PERS Tier IV - OD&D	194	0	0
412.600	Workers Compensation	1,148	1,518	3,836
412.700	Sbs Contribution	7,246	8,129	19,608
Total Benefits		62,721	78,644	227,197
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	125	500	250
413.200	Expense Reimb-Within Boro	1,031	1,100	300
413.400	Meal Allowance -W/I Boro	67	0	0
413.900	Other Exp - Within Boro	333	5,000	3,000
Total Expenses Within Borough		1,556	6,600	3,550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	145	550	300
414.200	Exp Reimb- Outside Boro	13,696	26,200	27,000
414.300	Expense Allow- O/S Boro	236	0	0
414.400	Travel Tickets	9,180	12,500	14,000
414.800	Moving Expenses	7,500	0	0
414.900	Other Exp-Outside Boro	(2)	0	0
Total Expenses Outside Of Boro		30,755	39,250	41,300
EX21-Communications				
421.100	Telephone	1,087	1,000	1,000
421.200	Postage	649	7,000	2,000
Total Communications		1,736	8,000	3,000
EX23-Printing				
423.000	Printing	117	5,700	2,500
Total Printing		117	5,700	2,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX25-Rental/Lease				
425.200	Building Rental	0	500	700
Total Rental/Lease		0	500	700
EX26-Professional Charges				
426.300	Dues & Fees	1,150	1,300	1,500
426.600	Computer Software	2,736	2,000	1,500
426.900	Other Professional Chgs	1,000	5,200	400
Total Professional Charges		4,886	8,500	3,400
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	500
428.300	Equipment Maint Services	0	2,000	2,000
Total Maintenance Services		0	2,000	2,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	18,198	31,500	30,000
429.210	Training/Instructor Fees	4,142	6,500	20,000
429.900	Other Contractual	29,604	37,950	10,000
Total Other Contractual		51,944	75,950	60,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,848	8,000	7,000
430.200	Copier/Fax Supplies	0	3,500	6,000
Total Office Supplies		7,848	11,500	13,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	439	500	0
431.300	Equipment Maint Supplies	705	2,000	1,500
431.900	Other Maint. Supplies	0	300	0
Total Maintenance Supplies		1,144	2,800	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,044	3,100	2,500
433.120	Tools under \$500	0	100	100
433.200	Medical Supplies	103	300	300
433.300	Books/Subscriptions	999	1,500	1,000
433.500	Training Supplies	0	500	400
433.900	Other Supplies	1,321	5,600	3,000
Total Misc Supplies		4,467	11,100	7,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,323	1,866	0
434.100	Other Equip under \$5,000	0	2,200	1,500
434.300	Furniture Under \$5,000	44,362	9,000	500
Total Equipment Under \$5,000		51,685	13,066	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
Division Total: Planning-Admin		337,054	396,223	687,811



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX11-Salaries & Wages				
411.100	Permanent Wages	299,526	382,186	193,641
411.200	Temp Wages & Adjmts	1,893	20,000	0
411.300	Overtime Wages	4,500	4,750	3,500
Total Salaries & Wages		305,919	406,936	197,141
EX12-Benefits				
412.100	Insurance Contrib	93,238	118,500	59,850
412.200	Unemployment Contrib	1,836	2,479	1,183
412.300	Medicare	4,436	5,991	2,859
412.400	Retirement Contrib. - DB Plan	86,959	108,188	60,639
412.410	PERS Tier IV - DC Plan	49	0	0
412.412	PERS Tier IV - HRA	(52)	0	0
412.600	Workers Compensation	12,762	18,746	10,366
412.700	Sbs Contribution	18,753	25,327	12,086
Total Benefits		217,981	279,231	146,983
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	100
413.200	Expense Reimb-Within Boro	130	100	100
413.400	Meal Allowance -W/I Boro	46	0	0
413.900	Other Exp - Within Boro	0	100	150
Total Expenses Within Borough		176	400	350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	231	300	150
414.200	Exp Reimb- Outside Boro	275	200	200
414.400	Travel Tickets	(20)	0	0
Total Expenses Outside Of Boro		486	500	350
EX21-Communications				
421.100	Telephone	3,067	4,000	3,000
421.200	Postage	2,091	3,000	3,000
Total Communications		5,158	7,000	6,000
EX22-Advertising				
422.000	Advertising	4,520	13,300	3,000
Total Advertising		4,520	13,300	3,000
EX23-Printing				
423.000	Printing	487	3,000	1,500
Total Printing		487	3,000	1,500



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX25-Rental/Lease				
425.200	Building Rental	0	100	0
425.300	Equipment Rental	0	1,000	0
Total Rental/Lease		0	1,100	0
EX26-Professional Charges				
426.300	Dues & Fees	782	1,500	1,000
426.500	Recording Fees	683	0	0
426.600	Computer Software	180	800	600
426.900	Other Professional Chgs	8,000	10,000	5,000
Total Professional Charges		9,645	12,300	6,600
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,859	1,700	1,000
Total Maintenance Services		1,859	1,700	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	623	0	0
429.600	Vehicle and Junk Removal	100	0	0
429.900	Other Contractual	8,609	28,056	25,000
Total Other Contractual		9,332	28,056	25,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,518	4,000	2,000
Total Office Supplies		2,518	4,000	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,000	200
433.120	Tools under \$500	0	300	200
433.300	Books/Subscriptions	99	800	300
433.900	Other Supplies	416	1,000	300
Total Misc Supplies		515	3,100	1,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,852	5,600	0
434.100	Other Equip under \$5,000	2,117	2,000	500
434.300	Furniture Under \$5,000	2,089	2,244	0
Total Equipment Under \$5,000		9,058	9,844	500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,000	0
Total Equipment Over \$5000		0	6,000	0
Division Total: Code Compliance		567,654	776,467	391,424



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	64,308	71,620	74,689
411.200	Temp Wages & Adjmts	41,472	46,000	47,000
411.300	Overtime Wages	1,144	2,600	2,000
Total Salaries & Wages		106,924	120,220	123,689
EX12-Benefits				
412.100	Insurance Contrib	18,400	19,750	19,950
412.200	Unemployment Contrib	642	722	742
412.300	Medicare	1,551	1,743	1,794
412.400	Retirement Contrib. - DB Plan	18,771	20,752	23,590
412.600	Workers Compensation	3,022	1,376	1,483
412.700	Sbs Contribution	6,555	7,370	7,582
Total Benefits		48,941	51,713	55,141
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	132	500	200
413.200	Expense Reimb-Within Boro	0	100	0
413.900	Other Exp - Within Boro	0	1,000	1,000
Total Expenses Within Borough		132	1,600	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	600	300
414.200	Exp Reimb- Outside Boro	0	400	200
Total Expenses Outside Of Boro		0	1,000	500
EX21-Communications				
421.100	Telephone	221	1,000	1,500
421.200	Postage	0	300	300
Total Communications		221	1,300	1,800
EX22-Advertising				
422.000	Advertising	465	500	300
Total Advertising		465	500	300
EX23-Printing				
423.000	Printing	0	2,000	1,000
Total Printing		0	2,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	125	5,300	400
426.600	Computer Software	0	619	500
426.900	Other Professional Chgs	0	2,000	12,000
Total Professional Charges		125	7,919	12,900



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX28-Maintenance Services				
428.300	Equipment Maint Services	808	2,900	4,000
428.920	Other Maintenance Service	120	0	100
Total Maintenance Services		928	2,900	4,100
EX29-Other Contractual				
429.300	Planning Studies	0	14,355	10,000
429.710	Testing	13,490	15,000	17,000
429.900	Other Contractual	0	40,645	5,000
Total Other Contractual		13,490	70,000	32,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	540	2,000	1,500
Total Office Supplies		540	2,000	1,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	50	0	0
Total Maintenance Supplies		50	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	23	0	0
433.300	Books/Subscriptions	0	181	300
433.900	Other Supplies	3,449	4,000	4,500
Total Misc Supplies		3,472	4,181	4,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,248	2,181	3,500
434.100	Other Equip under \$5,000	0	8,919	5,000
434.300	Furniture Under \$5,000	0	0	500
Total Equipment Under \$5,000		2,248	11,100	9,000
Division Total: Environmental		177,536	276,433	247,930



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX11-Salaries & Wages				
411.100	Permanent Wages	105,334	134,487	0
411.200	Temp Wages & Adjmts	0	23,000	0
411.300	Overtime Wages	8,604	5,550	0
Total Salaries & Wages		113,938	163,037	0
EX12-Benefits				
412.100	Insurance Contrib	36,800	39,500	0
412.200	Unemployment Contrib	684	979	0
412.300	Medicare	1,653	2,364	0
412.400	Retirement Contrib. - DB Plan	32,684	39,155	0
412.600	Workers Compensation	5,455	8,183	0
412.700	Sbs Contribution	6,985	9,995	0
Total Benefits		84,261	100,176	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,500	0
413.200	Expense Reimb-Within Boro	0	100	0
413.900	Other Exp - Within Boro	0	200	0
Total Expenses Within Borough		0	1,800	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	0
414.200	Exp Reimb- Outside Boro	0	400	0
Total Expenses Outside Of Boro		0	900	0
EX21-Communications				
421.100	Telephone	667	2,500	0
421.200	Postage	0	3,000	0
Total Communications		667	5,500	0
EX22-Advertising				
422.000	Advertising	465	2,500	0
Total Advertising		465	2,500	0
EX23-Printing				
423.000	Printing	0	5,000	0
Total Printing		0	5,000	0
EX25-Rental/Lease				
425.200	Building Rental	0	5,000	0
425.300	Equipment Rental	0	500	0
Total Rental/Lease		0	5,500	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX26-Professional Charges				
426.300	Dues & Fees	0	1,200	0
426.600	Computer Software	90	0	0
426.900	Other Professional Chgs	180	80,000	0
Total Professional Charges		270	81,200	0
EX28-Maintenance Services				
428.100	Building Maint Services	0	3,000	0
428.300	Equipment Maint Services	2,850	4,000	0
Total Maintenance Services		2,850	7,000	0
EX29-Other Contractual				
429.300	Planning Studies	25,079	125,000	0
429.900	Other Contractual	71,565	30,000	0
Total Other Contractual		96,644	155,000	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	43	1,500	0
Total Office Supplies		43	1,500	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	276	3,600	0
431.900	Other Maint. Supplies	0	100	0
Total Maintenance Supplies		276	3,700	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	300	0
433.120	Tools under \$500	0	100	0
433.200	Medical Supplies	0	100	0
433.300	Books/Subscriptions	0	500	0
433.900	Other Supplies	489	3,500	0
Total Misc Supplies		489	4,500	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,500	0
434.100	Other Equip under \$5,000	0	24,000	0
434.300	Furniture Under \$5,000	0	3,500	0
Total Equipment Under \$5,000		0	30,000	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	32,000	0
Total Equipment Over \$5000		0	32,000	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	1,950	0	0
Total Small Bldg Const/Imprv		1,950	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
	Division Total: Transportation	<u>301,853</u>	<u>599,313</u>	<u>0</u>



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Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	395,309
411.200	Temp Wages & Adjmts	0	0	108,000
411.300	Overtime Wages	0	0	20,000
Total Salaries & Wages		0	0	523,309
EX12-Benefits				
412.100	Insurance Contrib	0	0	119,700
412.200	Unemployment Contrib	0	0	3,140
412.300	Medicare	0	0	7,588
412.400	Retirement Contrib. - DB Plan	0	0	128,405
412.600	Workers Compensation	0	0	12,030
412.700	Sbs Contribution	0	0	32,079
Total Benefits		0	0	302,942
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	250
413.200	Expense Reimb-Within Boro	0	0	150
413.900	Other Exp - Within Boro	0	0	800
Total Expenses Within Borough		0	0	1,200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	400
414.200	Exp Reimb- Outside Boro	0	0	200
Total Expenses Outside Of Boro		0	0	600
EX21-Communications				
421.100	Telephone	0	0	6,000
421.200	Postage	0	0	2,000
Total Communications		0	0	8,000
EX22-Advertising				
422.000	Advertising	0	0	3,000
Total Advertising		0	0	3,000
EX23-Printing				
423.000	Printing	0	0	1,000
Total Printing		0	0	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	0	2,000
426.500	Recording Fees	0	0	500
426.600	Computer Software	0	0	4,000
426.900	Other Professional Chgs	0	0	5,000
Total Professional Charges		0	0	11,500



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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	100
Total Maintenance Services		0	0	100
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	3,500
Total Office Supplies		0	0	3,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	300
433.110	Clothing	0	0	200
433.120	Tools under \$500	0	0	400
433.300	Books/Subscriptions	0	0	1,500
433.900	Other Supplies	0	0	300
Total Misc Supplies		0	0	2,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	5,000
434.100	Other Equip under \$5,000	0	0	750
434.300	Furniture Under \$5,000	0	0	1,000
Total Equipment Under \$5,000		0	0	6,750
Division Total: Development Services		0	0	864,601
Department Total: Planning & Land Use		3,388,124	4,533,731	3,951,798



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	160,635	148,179	102,550
411.200	Temp Wages & Adjmts	2,177	3,423	0
411.300	Overtime Wages	0	400	800
Total Salaries & Wages		162,812	152,002	103,350
EX12-Benefits				
412.100	Insurance Contrib	35,113	35,550	23,940
412.200	Unemployment Contrib	977	913	621
412.300	Medicare	2,361	2,205	1,499
412.400	Retirement Contrib. - DB Plan	29,726	41,543	31,791
412.410	PERS Tier IV - DC Plan	7,857	0	0
412.411	PERS Tier IV - Health Plan	390	0	0
412.412	PERS Tier IV - HRA	1,512	0	0
412.413	PERS Tier IV - OD&D	143	0	0
412.600	Workers Compensation	5,519	5,584	3,978
412.700	Sbs Contribution	9,981	9,319	6,336
Total Benefits		93,579	95,114	68,165
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	81	250	250
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		81	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	95	1,300	1,300
414.200	Exp Reimb- Outside Boro	1,679	800	800
414.400	Travel Tickets	1,311	2,000	1,000
Total Expenses Outside Of Boro		3,085	4,100	3,100
EX21-Communications				
421.100	Telephone	1,315	2,400	2,400
421.200	Postage	206	450	450
Total Communications		1,521	2,850	2,850
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	576	200	200
Total Printing		576	200	200
EX25-Rental/Lease				
425.300	Equipment Rental	1,064	1,000	1,000
Total Rental/Lease		1,064	1,000	1,000



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Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX26-Professional Charges				
426.200	Legal	0	500	500
426.300	Dues & Fees	680	600	600
426.600	Computer Software	14,575	0	4,000
426.900	Other Professional Chgs	423	5,257	10,000
Total Professional Charges		15,678	6,357	15,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	639	1,000	1,000
Total Maintenance Services		639	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	748	5,800	2,500
429.210	Training/Instructor Fees	0	700	750
429.900	Other Contractual	24,408	12,000	10,000
Total Other Contractual		25,156	18,500	13,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,555	4,000	2,000
Total Office Supplies		2,555	4,000	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	68	100	100
Total Maintenance Supplies		68	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	708	900	800
433.110	Clothing	0	100	0
433.200	Medical Supplies	39	450	450
433.300	Books/Subscriptions	884	400	200
433.500	Training Supplies	0	500	500
433.900	Other Supplies	147	2,200	1,250
Total Misc Supplies		1,778	4,550	3,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,465	2,000	0
434.100	Other Equip under \$5,000	9,278	1,900	1,500
434.300	Furniture Under \$5,000	2,296	2,100	0
Total Equipment Under \$5,000		14,039	6,000	1,500
Division Total: Public Works-Admin		322,631	296,673	215,715



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	649,125	635,975	610,533
411.200	Temp Wages & Adjmts	32,845	42,000	45,000
411.300	Overtime Wages	25,258	14,000	25,000
Total Salaries & Wages		707,228	691,975	680,533
EX12-Benefits				
412.100	Insurance Contrib	188,600	194,538	189,525
412.200	Unemployment Contrib	4,269	4,152	4,084
412.300	Medicare	9,240	10,034	9,868
412.400	Retirement Contrib. - DB Plan	129,398	181,733	195,490
412.410	PERS Tier IV - DC Plan	34,593	0	0
412.411	PERS Tier IV - Health Plan	1,601	0	0
412.412	PERS Tier IV - HRA	6,283	0	0
412.413	PERS Tier IV - OD&D	587	0	0
412.600	Workers Compensation	65,372	69,717	74,428
412.700	Sbs Contribution	43,611	42,419	41,717
Total Benefits		483,554	502,593	515,112
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	18	0	500
413.300	Exp Allowance-Within Boro	4,211	5,000	1,000
413.900	Other Exp - Within Boro	48	0	0
Total Expenses Within Borough		4,277	5,000	1,500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	3,023	6,000	0
414.300	Expense Allow- O/S Boro	0	1,000	0
414.400	Travel Tickets	1,357	3,750	1,850
Total Expenses Outside Of Boro		4,380	10,750	1,850
EX21-Communications				
421.100	Telephone	14,022	15,000	15,500
421.200	Postage	206	500	500
421.300	Communication Network	60	0	0
Total Communications		14,288	15,500	16,000
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		0	1,000	1,000
EX23-Printing				
423.000	Printing	73	1,000	500
Total Printing		73	1,000	500



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	62	0	0
424.500	Garbage Pickups	353	100	500
Total Utilities-Building Oprtns		415	100	500
EX25-Rental/Lease				
425.300	Equipment Rental	4,079	7,500	8,500
Total Rental/Lease		4,079	7,500	8,500
EX26-Professional Charges				
426.300	Dues & Fees	927	1,200	1,500
426.600	Computer Software	5,350	6,500	7,500
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		6,277	8,700	10,000
EX28-Maintenance Services				
428.100	Building Maint Services	61,077	63,500	75,000
428.200	Grounds Maint Services	15,683	8,750	10,000
428.300	Equipment Maint Services	7,997	14,786	30,000
428.400	Vehicle Maint Services	24,723	33,000	40,000
Total Maintenance Services		109,480	120,036	155,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,636	3,400	3,150
429.210	Training/Instructor Fees	689	0	0
429.710	Testing	1,821	1,900	2,000
429.900	Other Contractual	2,257	8,407	15,000
Total Other Contractual		7,403	13,707	20,150
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,575	3,934	3,000
430.200	Copier/Fax Supplies	0	400	1,000
Total Office Supplies		2,575	4,334	4,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	38,044	56,759	50,000
431.200	Building Maint Supplies	97,207	122,100	100,000
431.300	Equipment Maint Supplies	2,961	8,000	10,000
431.400	Grounds Maint Supplies	3,365	6,900	5,000
431.900	Other Maint. Supplies	614	1,750	3,000
Total Maintenance Supplies		142,191	195,509	168,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	5,912	11,000	15,000
432.200	Gas	100,812	110,000	125,000
Total Fuel/Oil-Vehicle Use		106,724	121,000	140,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX33-Misc Supplies				
433.100	Personnel Supplies	7,372	5,980	5,000
433.110	Clothing	4,642	4,500	7,500
433.120	Tools under \$500	3,863	10,440	5,000
433.200	Medical Supplies	56	0	500
433.300	Books/Subscriptions	3,270	2,441	2,000
433.500	Training Supplies	0	(500)	500
433.900	Other Supplies	2,916	3,644	1,500
Total Misc Supplies		22,119	26,505	22,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,276	6,774	0
434.100	Other Equip under \$5,000	8,788	6,876	3,000
434.300	Furniture Under \$5,000	0	4,359	0
Total Equipment Under \$5,000		12,064	18,009	3,000
Division Total: Maintenance		1,627,127	1,743,218	1,747,645



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	87,998	74,363	69,060
411.200	Temp Wages & Adjmts	0	0	10,000
411.300	Overtime Wages	1,499	1,250	3,000
Total Salaries & Wages		89,497	75,613	82,060
EX12-Benefits				
412.100	Insurance Contrib	17,492	14,813	14,963
412.200	Unemployment Contrib	537	454	493
412.300	Medicare	1,017	1,097	1,190
412.400	Retirement Contrib. - DB Plan	22,438	21,142	22,166
412.410	PERS Tier IV - DC Plan	85	0	0
412.411	PERS Tier IV - Health Plan	4	0	0
412.412	PERS Tier IV - HRA	20	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	3,086	2,581	2,986
412.700	Sbs Contribution	5,486	4,635	5,031
Total Benefits		50,167	44,722	46,829
EX21-Communications				
421.100	Telephone	1,428	3,000	3,500
421.200	Postage	206	250	0
Total Communications		1,634	3,250	3,500
EX26-Professional Charges				
426.300	Dues & Fees	505	981	1,100
426.600	Computer Software	0	500	0
Total Professional Charges		505	1,481	1,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	50	0	0
Total Other Contractual		50	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	238	119	0
Total Misc Supplies		238	119	0
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	0	5,000	0
Total Equipment Under \$5,000		0	5,000	0
Division Total: Operations		142,091	130,185	133,489



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Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	158	7,037	6,212
411.200	Temp Wages & Adjmts	10,325	14,000	15,000
411.300	Overtime Wages	0	150	0
Total Salaries & Wages		10,483	21,187	21,212
EX12-Benefits				
412.100	Insurance Contrib	40	1,975	1,995
412.200	Unemployment Contrib	63	128	128
412.300	Medicare	153	308	308
412.400	Retirement Contrib. - DB Plan	45	2,010	1,911
412.600	Workers Compensation	1,507	2,889	3,011
412.700	Sbs Contribution	643	1,299	1,301
Total Benefits		2,451	8,609	8,654
EX21-Communications				
421.200	Postage	7,846	7,870	7,700
Total Communications		7,846	7,870	7,700
EX22-Advertising				
422.000	Advertising	4,496	6,460	3,000
Total Advertising		4,496	6,460	3,000
EX23-Printing				
423.000	Printing	3,166	3,170	4,500
Total Printing		3,166	3,170	4,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	600	600
Total Rental/Lease		0	600	600
EX28-Maintenance Services				
428.200	Grounds Maint Services	1,092	0	1,000
428.920	Other Maintenance Service	0	40	0
Total Maintenance Services		1,092	40	1,000
EX29-Other Contractual				
429.900	Other Contractual	18,659	15,990	20,000
Total Other Contractual		18,659	15,990	20,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,412	1,820	1,800
Total Fuel/Oil-Vehicle Use		1,412	1,820	1,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX33-Misc Supplies				
433.110	Clothing	63	150	150
433.120	Tools under \$500	0	100	100
433.900	Other Supplies	1,985	3,380	3,500
Total Misc Supplies		2,048	3,630	3,750
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	230	370	0
434.300	Furniture Under \$5,000	120	0	0
Total Equipment Under \$5,000		350	370	0
Division Total: Community Cleanup		52,003	69,746	72,216



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX11-Salaries & Wages				
411.100	Permanent Wages	708,336	864,894	878,571
411.200	Temp Wages & Adjmts	105,027	154,055	56,924
411.300	Overtime Wages	57,462	43,050	25,000
Total Salaries & Wages		870,825	1,061,999	960,495
EX12-Benefits				
412.100	Insurance Contrib	181,240	233,050	229,425
412.200	Unemployment Contrib	5,228	6,372	5,763
412.300	Medicare	12,642	15,399	13,928
412.400	Retirement Contrib. - DB Plan	231,068	262,248	278,468
412.410	PERS Tier IV - DC Plan	83	0	0
412.412	PERS Tier IV - HRA	(83)	0	0
412.600	Workers Compensation	36,119	49,617	45,957
412.700	Sbs Contribution	52,654	65,102	58,879
Total Benefits		518,951	631,788	632,420
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,046	1,550	1,550
413.200	Expense Reimb-Within Boro	0	400	400
413.400	Meal Allowance -W/I Boro	0	200	200
Total Expenses Within Borough		1,046	2,150	2,150
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	228	1,100	1,100
414.200	Exp Reimb- Outside Boro	1,348	3,800	1,000
414.400	Travel Tickets	0	6,000	3,000
Total Expenses Outside Of Boro		1,576	10,900	5,100
EX21-Communications				
421.100	Telephone	11,451	18,500	18,500
421.200	Postage	826	1,300	1,300
Total Communications		12,277	19,800	19,800
EX22-Advertising				
422.000	Advertising	1,233	2,000	1,000
Total Advertising		1,233	2,000	1,000
EX23-Printing				
423.000	Printing	39	300	300
Total Printing		39	300	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX26-Professional Charges				
426.200	Legal	0	2,000	2,000
426.300	Dues & Fees	4,058	5,500	5,500
426.500	Recording Fees	91	750	750
426.600	Computer Software	6,144	2,700	8,700
426.900	Other Professional Chgs	65,845	26,711	43,000
Total Professional Charges		76,138	37,661	59,950
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total Maintenance Services		0	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,121	8,000	9,000
429.210	Training/Instructor Fees	123	300	2,900
429.710	Testing	0	500	0
429.900	Other Contractual	16,363	57,300	18,000
Total Other Contractual		20,607	66,100	29,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,907	4,300	3,300
Total Office Supplies		1,907	4,300	3,300
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	850	1,190
Total Maintenance Supplies		0	850	1,190
EX33-Misc Supplies				
433.100	Personnel Supplies	931	800	800
433.110	Clothing	12	700	0
433.120	Tools under \$500	47	850	0
433.300	Books/Subscriptions	388	1,400	1,400
433.500	Training Supplies	0	1,350	500
433.900	Other Supplies	1,734	1,500	500
Total Misc Supplies		3,112	6,600	3,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,299	9,000	4,300
434.100	Other Equip under \$5,000	198	1,500	3,000
434.300	Furniture Under \$5,000	4,535	21,789	0
Total Equipment Under \$5,000		12,032	32,289	7,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	300	0	0
Total Equipment Over \$5000		300	0	0
Division Total: Project Management & Eng		1,520,043	1,877,237	1,726,605



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX11-Salaries & Wages				
411.100	Permanent Wages	138,265	0	0
411.300	Overtime Wages	4,659	0	0
Total Salaries & Wages		142,924	0	0
EX12-Benefits				
412.100	Insurance Contrib	54,280	0	0
412.200	Unemployment Contrib	858	0	0
412.300	Medicare	2,074	0	0
412.400	Retirement Contrib. - DB Plan	38,558	0	0
412.600	Workers Compensation	6,185	0	0
412.700	Sbs Contribution	8,762	0	0
Total Benefits		110,717	0	0
EX26-Professional Charges				
426.300	Dues & Fees	632	0	0
426.600	Computer Software	269	0	0
Total Professional Charges		901	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,685	0	0
429.210	Training/Instructor Fees	547	0	0
429.900	Other Contractual	880	0	0
Total Other Contractual		3,112	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	959	0	0
Total Office Supplies		959	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	39	0	0
433.110	Clothing	98	0	0
433.120	Tools under \$500	104	0	0
433.300	Books/Subscriptions	252	0	0
433.900	Other Supplies	83	0	0
Total Misc Supplies		576	0	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	547	0	0
434.300	Furniture Under \$5,000	6,936	0	0
Total Equipment Under \$5,000		7,483	0	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	12,999	0	0
Total Equipment Over \$5000		12,999	0	0
Division Total: Permits & Inspections		279,671	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	310,969
411.200	Temp Wages & Adjmts	0	0	5,000
411.300	Overtime Wages	0	0	5,000
Total Salaries & Wages		0	0	320,969
EX12-Benefits				
412.100	Insurance Contrib	0	0	97,755
412.200	Unemployment Contrib	0	0	1,926
412.300	Medicare	0	0	4,655
412.400	Retirement Contrib. - DB Plan	0	0	97,192
412.600	Workers Compensation	0	0	16,268
412.700	Sbs Contribution	0	0	19,676
Total Benefits		0	0	237,472
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	1,500
413.200	Expense Reimb-Within Boro	0	0	200
413.900	Other Exp - Within Boro	0	0	200
Total Expenses Within Borough		0	0	1,900
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	0	4,500
421.200	Postage	0	0	1,500
Total Communications		0	0	6,000
EX22-Advertising				
422.000	Advertising	0	0	1,000
Total Advertising		0	0	1,000
EX23-Printing				
423.000	Printing	0	0	2,000
Total Printing		0	0	2,000
EX25-Rental/Lease				
425.200	Building Rental	0	0	5,000
425.300	Equipment Rental	0	0	500
Total Rental/Lease		0	0	5,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design				
EX26-Professional Charges				
426.300	Dues & Fees	0	0	2,500
426.600	Computer Software	0	0	6,000
426.900	Other Professional Chgs	0	0	30,000
Total Professional Charges		0	0	38,500
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	5,000
429.300	Planning Studies	0	0	25,000
429.710	Testing	0	0	10,000
429.900	Other Contractual	0	0	10,000
Total Other Contractual		0	0	50,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	2,500
Total Office Supplies		0	0	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	3,500
431.900	Other Maint. Supplies	0	0	100
Total Maintenance Supplies		0	0	3,600
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	500
433.110	Clothing	0	0	200
433.120	Tools under \$500	0	0	200
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	0	0	1,000
433.900	Other Supplies	0	0	1,000
Total Misc Supplies		0	0	3,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	3,660
434.100	Other Equip under \$5,000	0	0	5,000
434.300	Furniture Under \$5,000	0	0	2,000
Total Equipment Under \$5,000		0	0	10,660
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,000
Total Equipment Over \$5000		0	0	10,000
Division Total: Pre-Design		0	0	694,001
Department Total: Public Works		3,943,566	4,117,059	4,589,671



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	45,823	46,809	48,776
411.200	Temp Wages & Adjmts	0	10,000	11,650
411.300	Overtime Wages	132	2,000	2,000
Total Salaries & Wages		45,955	58,809	62,426
EX12-Benefits				
412.100	Insurance Contrib	9,251	9,875	9,975
412.200	Unemployment Contrib	276	353	375
412.300	Medicare	667	853	906
412.400	Retirement Contrib. - DB Plan	13,141	16,443	15,619
412.600	Workers Compensation	502	2,794	3,262
412.700	Sbs Contribution	2,818	3,605	3,827
Total Benefits		26,655	33,923	33,964
EX21-Communications				
421.100	Telephone	16,565	31,827	43,827
421.300	Communication Network	23,899	51,000	91,500
Total Communications		40,464	82,827	135,327
EX22-Advertising				
422.000	Advertising	246	0	0
Total Advertising		246	0	0
EX24-Utilities-Building Optrns				
424.100	Electricity	933	2,500	2,500
Total Utilities-Building Optrns		933	2,500	2,500
EX26-Professional Charges				
426.300	Dues & Fees	0	0	3,000
426.600	Computer Software	0	6,000	6,000
Total Professional Charges		0	6,000	9,000
EX27-Insurance & Bond				
427.100	Property Insurance	289	250	320
427.500	Liability Insurance	0	100	120
Total Insurance & Bond		289	350	440
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,770	7,900	12,000
428.500	Commun Equip Maint Servic	0	5,000	15,500
Total Maintenance Services		1,770	12,900	27,500
EX29-Other Contractual				
429.900	Other Contractual	664,799	797,500	828,300
Total Other Contractual		664,799	797,500	828,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	250
Total Office Supplies		0	0	250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,773	1,274
Total Maintenance Supplies		0	1,773	1,274
EX33-Misc Supplies				
433.900	Other Supplies	0	3,100	700
Total Misc Supplies		0	3,100	700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	3,000
434.100	Other Equip under \$5,000	0	4,500	1,500
Total Equipment Under \$5,000		0	7,500	4,500
Division Total: Telecommunication Network		781,111	1,007,182	1,106,181



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	862,188	808,827	864,676
411.200	Temp Wages & Adjmts	63,595	97,377	80,000
411.300	Overtime Wages	29,063	20,000	20,000
Total Salaries & Wages		954,846	926,204	964,676
EX12-Benefits				
412.100	Insurance Contrib	234,886	244,505	251,570
412.200	Unemployment Contrib	5,729	5,557	5,788
412.300	Medicare	13,845	13,430	13,988
412.400	Retirement Contrib. - DB Plan	233,581	231,740	272,126
412.410	PERS Tier IV - DC Plan	13,522	0	0
412.411	PERS Tier IV - Health Plan	632	0	0
412.412	PERS Tier IV - HRA	2,575	0	0
412.413	PERS Tier IV - OD&D	232	0	0
412.600	Workers Compensation	55,794	59,575	65,018
412.700	Sbs Contribution	58,356	56,777	58,397
Total Benefits		619,152	611,584	666,887
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	229	350	350
413.200	Expense Reimb-Within Boro	0	400	400
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		229	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	576	150	150
414.200	Exp Reimb- Outside Boro	5,091	10,800	8,984
414.400	Travel Tickets	6,383	5,400	8,322
Total Expenses Outside Of Boro		12,050	16,350	17,456
EX21-Communications				
421.100	Telephone	18,375	71,000	35,000
421.200	Postage	52	2,500	2,240
421.300	Communication Network	1,109	4,000	2,520
Total Communications		19,536	77,500	39,760
EX22-Advertising				
422.000	Advertising	6,154	18,800	9,600
Total Advertising		6,154	18,800	9,600
EX23-Printing				
423.000	Printing	3,357	8,000	6,661
Total Printing		3,357	8,000	6,661



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX24-Utilities-Building Optrns				
424.100	Electricity	12,024	27,100	31,000
424.200	Water & Sewer	66	150	300
424.300	Natural Gas	12,418	31,100	14,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,899	3,600	1,500
424.550	Recycling Pickups	0	0	800
Total Utilities-Building Optrns		26,407	62,050	47,700
EX25-Rental/Lease				
425.200	Building Rental	25,257	42,400	46,400
425.300	Equipment Rental	6,541	10,500	8,500
Total Rental/Lease		31,798	52,900	54,900
EX26-Professional Charges				
426.100	Auditing & Accounting	9,250	0	0
426.300	Dues & Fees	2,267	7,885	9,000
426.600	Computer Software	26,138	45,875	34,180
426.900	Other Professional Chgs	0	3,402	1,750
Total Professional Charges		37,655	57,162	44,930
EX27-Insurance & Bond				
427.100	Property Insurance	1,397	1,400	1,610
427.200	Vehicle Insurance	6,240	8,000	7,700
427.500	Liability Insurance	2,292	2,600	2,300
Total Insurance & Bond		9,929	12,000	11,610
EX28-Maintenance Services				
428.100	Building Maint Services	2,147	4,300	3,000
428.200	Grounds Maint Services	0	2,100	450
428.300	Equipment Maint Services	5,879	23,500	9,000
428.400	Vehicle Maint Services	7,585	12,435	15,000
428.500	Commun Equip Maint Servic	60	7,900	2,700
428.920	Other Maintenance Service	4	1,000	500
Total Maintenance Services		15,675	51,235	30,650
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,882	20,880	20,000
429.210	Training/Instructor Fees	14,143	16,600	14,000
429.710	Testing	370	2,400	200
429.900	Other Contractual	7,225	48,800	7,000
Total Other Contractual		26,620	88,680	41,200



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	8,181	12,600	13,000
430.200	Copier/Fax Supplies	1,212	950	1,200
Total Office Supplies		9,393	13,550	14,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,859	12,825	14,000
431.200	Building Maint Supplies	1,583	4,450	2,000
431.300	Equipment Maint Supplies	1,551	6,175	5,000
431.400	Grounds Maint Supplies	71	700	500
431.900	Other Maint. Supplies	0	400	400
Total Maintenance Supplies		8,064	24,550	21,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	82	1,000	1,000
432.200	Gas	14,886	16,000	16,000
Total Fuel/Oil-Vehicle Use		14,968	17,000	17,000
EX33-Misc Supplies				
433.100	Personnel Supplies	10,328	14,900	5,000
433.110	Clothing	568	3,025	750
433.120	Tools under \$500	1,027	1,800	1,000
433.200	Medical Supplies	57	1,950	1,200
433.300	Books/Subscriptions	5,727	6,345	5,000
433.500	Training Supplies	16,502	8,500	4,711
433.900	Other Supplies	3,331	9,000	3,500
Total Misc Supplies		37,540	45,520	21,161
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	12,277	19,360	20,000
434.100	Other Equip under \$5,000	3,811	6,500	2,000
434.300	Furniture Under \$5,000	1,625	1,950	0
Total Equipment Under \$5,000		17,713	27,810	22,000
EX51-Equipment Over \$5000				
451.200	Vehicles	0	7,700	0
Total Equipment Over \$5000		0	7,700	0
Division Total: Emergency Services Admin		1,851,086	2,119,445	2,033,141



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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	15	825	825
413.200	Expense Reimb-Within Boro	0	125	125
Total Expenses Within Borough		<u>15</u>	<u>950</u>	<u>950</u>
Division Total: Emer Med Service Board		<u>15</u>	<u>950</u>	<u>950</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	8,037	8,150	15,877
411.200	Temp Wages & Adjmts	2,957	3,000	3,000
411.400	Nonemployee Compensation	201,531	313,713	210,000
Total Salaries & Wages		212,525	324,863	228,877
EX12-Benefits				
412.100	Insurance Contrib	3,076	1,975	3,990
412.150	On-Call Health Insurance	1,656	10,710	5,760
412.200	Unemployment Contrib	66	67	114
412.300	Medicare	3,078	4,711	3,319
412.400	Retirement Contrib. - DB Plan	2,297	2,279	4,884
412.600	Workers Compensation	15,509	24,867	18,354
412.700	Sbs Contribution	13,026	21,783	14,031
Total Benefits		38,708	66,392	50,452
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	237	1,500	5,000
414.400	Travel Tickets	1,229	2,000	2,000
Total Expenses Outside Of Boro		1,466	3,500	7,000
EX21-Communications				
421.100	Telephone	202	1,000	1,600
421.300	Communication Network	369	800	600
Total Communications		571	1,800	2,200
EX23-Printing				
423.000	Printing	50	200	0
Total Printing		50	200	0
EX24-Utilities-Building Optrns				
424.100	Electricity	0	1,000	1,000
424.300	Natural Gas	0	4,000	5,400
424.500	Garbage Pickups	6	50	0
Total Utilities-Building Optrns		6	5,050	6,400
EX25-Rental/Lease				
425.200	Building Rental	2,484	16,000	24,000
425.300	Equipment Rental	0	2,000	10,000
Total Rental/Lease		2,484	18,000	34,000
EX26-Professional Charges				
426.300	Dues & Fees	666	1,400	2,000
426.600	Computer Software	289	600	4,000
426.900	Other Professional Chgs	489	800	1,450
Total Professional Charges		1,444	2,800	7,450



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX27-Insurance & Bond				
427.100	Property Insurance	62	100	100
427.200	Vehicle Insurance	6,994	8,000	9,400
427.500	Liability Insurance	287	350	810
Total Insurance & Bond		7,343	8,450	10,310
EX28-Maintenance Services				
428.100	Building Maint Services	0	700	1,500
428.300	Equipment Maint Services	1,049	5,000	5,000
428.400	Vehicle Maint Services	23,972	12,250	19,000
428.500	Commun Equip Maint Servic	609	1,700	2,000
428.920	Other Maintenance Service	0	0	250
Total Maintenance Services		25,630	19,650	27,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	520	6,000	6,000
429.210	Training/Instructor Fees	4,725	1,400	3,000
429.710	Testing	108	400	200
429.900	Other Contractual	41,945	54,700	57,000
Total Other Contractual		47,298	62,500	66,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	430	1,400	1,000
430.200	Copier/Fax Supplies	177	200	200
Total Office Supplies		607	1,600	1,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	24,447	19,300	25,000
431.200	Building Maint Supplies	288	1,050	1,100
431.300	Equipment Maint Supplies	48,646	26,747	47,000
Total Maintenance Supplies		73,381	47,097	73,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	373	1,000	1,200
432.200	Gas	21,127	17,600	22,200
Total Fuel/Oil-Vehicle Use		21,500	18,600	23,400



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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	7,204	3,000	2,800
433.110	Clothing	7,816	20,500	15,000
433.120	Tools under \$500	1,347	3,600	3,000
433.200	Medical Supplies	843	1,800	2,000
433.300	Books/Subscriptions	(1)	1,100	1,000
433.500	Training Supplies	1,128	3,850	2,800
433.900	Other Supplies	15,466	22,500	22,000
Total Misc Supplies		33,803	56,350	48,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,022	2,000	4,000
434.100	Other Equip under \$5,000	43,305	12,500	25,000
434.300	Furniture Under \$5,000	609	1,000	0
Total Equipment Under \$5,000		47,936	15,500	29,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	12,326	18,300	79,500
Total Equipment Over \$5000		12,326	18,300	79,500
Division Total: Rescue Units		527,078	670,652	695,439



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-West Lakes/Houston Amb (F				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	48,599	127,790
411.200	Temp Wages & Adjmts	0	25,000	36,000
411.300	Overtime Wages	0	0	43,937
411.400	Nonemployee Compensation	0	396,149	332,198
Total Salaries & Wages		0	469,748	539,925
EX12-Benefits				
412.100	Insurance Contrib	0	14,615	52,269
412.150	On-Call Health Insurance	0	15,119	4,800
412.200	Unemployment Contrib	0	442	1,247
412.300	Medicare	0	6,812	7,829
412.400	Retirement Contrib. - DB Plan	0	13,589	42,823
412.600	Workers Compensation	0	35,803	24,023
412.700	Sbs Contribution	0	46,273	33,098
Total Benefits		0	132,653	166,089
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	50	50
Total Expenses Within Borough		0	50	50
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	250	250
414.200	Exp Reimb- Outside Boro	0	1,052	800
414.400	Travel Tickets	0	0	1,500
Total Expenses Outside Of Boro		0	1,302	2,550
EX21-Communications				
421.100	Telephone	0	10,600	11,000
421.200	Postage	0	200	200
421.300	Communication Network	0	250	1,200
Total Communications		0	11,050	12,400
EX22-Advertising				
422.000	Advertising	0	0	200
Total Advertising		0	0	200
EX23-Printing				
423.000	Printing	0	950	500
Total Printing		0	950	500



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-West Lakes/Houston Amb (F				
EX24-Utilities-Building Optrns				
424.100	Electricity	0	8,000	9,500
424.200	Water & Sewer	0	425	400
424.300	Natural Gas	0	6,500	7,000
424.400	Lp-Propane	0	0	140
424.500	Garbage Pickups	0	2,100	2,000
424.550	Recycling Pickups	0	20	0
Total Utilities-Building Optrns		0	17,045	19,040
EX25-Rental/Lease				
425.200	Building Rental	0	40,400	42,000
425.300	Equipment Rental	0	600	600
Total Rental/Lease		0	41,000	42,600
EX26-Professional Charges				
426.300	Dues & Fees	0	2,900	3,500
426.600	Computer Software	0	2,000	2,800
426.900	Other Professional Chgs	0	18,000	18,395
Total Professional Charges		0	22,900	24,695
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	2,000	4,000
427.500	Liability Insurance	0	1,050	1,160
Total Insurance & Bond		0	3,050	5,160
EX28-Maintenance Services				
428.100	Building Maint Services	0	500	1,700
428.200	Grounds Maint Services	0	600	600
428.300	Equipment Maint Services	0	3,980	4,000
428.400	Vehicle Maint Services	0	17,357	17,000
428.500	Commun Equip Maint Servic	0	1,900	2,500
428.920	Other Maintenance Service	0	500	500
Total Maintenance Services		0	24,837	26,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	6,000	7,030
429.210	Training/Instructor Fees	0	960	1,000
429.710	Testing	0	300	0
429.900	Other Contractual	0	5,000	5,000
Total Other Contractual		0	12,260	13,030
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,600	2,000
430.200	Copier/Fax Supplies	0	2,900	2,500
Total Office Supplies		0	4,500	4,500



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-West Lakes/Houston Amb (F				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	16,000	22,000
431.200	Building Maint Supplies	0	3,550	3,500
431.300	Equipment Maint Supplies	0	6,240	3,300
431.400	Grounds Maint Supplies	0	750	800
431.900	Other Maint. Supplies	0	200	800
Total Maintenance Supplies		0	26,740	30,400
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	1,750	1,500
432.200	Gas	0	32,000	27,000
Total Fuel/Oil-Vehicle Use		0	33,750	28,500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	4,800	5,000
433.110	Clothing	0	8,450	8,189
433.120	Tools under \$500	0	1,000	1,000
433.200	Medical Supplies	0	34,000	31,000
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	0	4,600	5,000
433.900	Other Supplies	0	5,000	5,000
Total Misc Supplies		0	58,850	56,189
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	14,500	10,000
434.300	Furniture Under \$5,000	0	4,750	10,000
Total Equipment Under \$5,000		0	19,250	20,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	7,750	0
Total Equipment Over \$5000		0	7,750	0
Division Total: West Lakes/Houston Amb (FY		0	887,685	992,128



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Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Willow Ambulance (FY11)				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	2,261	5,242
411.200	Temp Wages & Adjmts	0	3,000	3,000
411.400	Nonemployee Compensation	0	160,827	125,000
Total Salaries & Wages		0	166,088	133,242
EX12-Benefits				
412.100	Insurance Contrib	0	1,778	1,596
412.150	On-Call Health Insurance	0	3,868	4,800
412.200	Unemployment Contrib	0	32	50
412.300	Medicare	0	2,409	1,932
412.400	Retirement Contrib. - DB Plan	0	633	1,613
412.600	Workers Compensation	0	12,598	10,556
412.700	Sbs Contribution	0	23,108	8,168
Total Benefits		0	44,426	28,715
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	300
414.200	Exp Reimb- Outside Boro	0	0	600
Total Expenses Outside Of Boro		0	0	900
EX21-Communications				
421.100	Telephone	0	5,250	7,000
421.200	Postage	0	0	50
421.300	Communication Network	0	0	250
Total Communications		0	5,250	7,300
EX22-Advertising				
422.000	Advertising	0	0	200
Total Advertising		0	0	200
EX23-Printing				
423.000	Printing	0	700	620
Total Printing		0	700	620



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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Willow Ambulance (FY11)				
EX24-Utilities-Building Optrns				
424.100	Electricity	0	6,650	9,000
424.200	Water & Sewer	0	150	150
424.300	Natural Gas	0	600	605
424.400	Lp-Propane	0	7,230	11,000
424.500	Garbage Pickups	0	500	750
424.550	Recycling Pickups	0	20	0
424.600	Heating Fuel-Oil	0	3,000	3,000
Total Utilities-Building Optrns		0	18,150	24,505
EX25-Rental/Lease				
425.200	Building Rental	0	0	19,000
425.300	Equipment Rental	0	1,600	0
Total Rental/Lease		0	1,600	19,000
EX26-Professional Charges				
426.300	Dues & Fees	0	1,200	1,260
426.600	Computer Software	0	3,900	7,090
426.900	Other Professional Chgs	0	2,250	3,690
Total Professional Charges		0	7,350	12,040
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	1,000	900
427.500	Liability Insurance	0	250	410
Total Insurance & Bond		0	1,250	1,310
EX28-Maintenance Services				
428.100	Building Maint Services	0	650	202
428.200	Grounds Maint Services	0	550	630
428.300	Equipment Maint Services	0	1,000	1,000
428.400	Vehicle Maint Services	0	5,000	1,800
428.500	Commun Equip Maint Servic	0	600	800
428.920	Other Maintenance Service	0	650	500
Total Maintenance Services		0	8,450	4,932
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	800	9,000
429.210	Training/Instructor Fees	0	27	777
429.710	Testing	0	100	100
429.900	Other Contractual	0	1,600	3,835
Total Other Contractual		0	2,527	13,712



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Willow Ambulance (FY11)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	750	1,100
430.200	Copier/Fax Supplies	0	200	300
Total Office Supplies		0	950	1,400
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	5,000	3,500
431.200	Building Maint Supplies	0	1,500	1,100
431.300	Equipment Maint Supplies	0	1,600	1,500
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	0	200	200
Total Maintenance Supplies		0	8,500	6,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	970	1,140
432.200	Gas	0	15,750	22,000
Total Fuel/Oil-Vehicle Use		0	16,720	23,140
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,560	2,000
433.110	Clothing	0	4,870	6,607
433.120	Tools under \$500	0	750	500
433.200	Medical Supplies	0	5,270	7,500
433.300	Books/Subscriptions	0	1,100	600
433.500	Training Supplies	0	1,800	1,000
433.900	Other Supplies	0	4,800	900
Total Misc Supplies		0	20,150	19,107
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	130	0
434.100	Other Equip under \$5,000	0	1,700	5,000
Total Equipment Under \$5,000		0	1,830	5,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	7,500	0
Total Equipment Over \$5000		0	7,500	0
Division Total: Willow Ambulance (FY11)		0	311,441	301,673



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Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 339-Amb Dist #9 (CL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	3,000	0
411.200	Temp Wages & Adjmts	487	0	0
411.400	Nonemployee Compensation	0	21,135	0
Total Salaries & Wages		487	24,135	0
EX12-Benefits				
412.150	On-Call Health Insurance	0	8,190	0
412.200	Unemployment Contrib	3	18	0
412.300	Medicare	8	350	0
412.600	Workers Compensation	36	1,848	0
412.700	Sbs Contribution	30	4,126	0
Total Benefits		77	14,532	0
EX26-Professional Charges				
426.900	Other Professional Chgs	47	75	0
Total Professional Charges		47	75	0
EX27-Insurance & Bond				
427.200	Vehicle Insurance	0	500	0
427.500	Liability Insurance	0	100	0
Total Insurance & Bond		0	600	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	16	0	0
Total Misc Supplies		16	0	0
Division Total: Amb Dist #9 (CL)		627	39,342	0



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<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX11-Salaries & Wages				
411.100	Permanent Wages	399,782	409,461	509,178
411.200	Temp Wages & Adjmts	31,199	40,000	40,000
411.300	Overtime Wages	71,523	65,000	105,937
411.400	Nonemployee Compensation	548,619	610,000	457,198
Total Salaries & Wages		1,051,123	1,124,461	1,112,313
EX12-Benefits				
412.100	Insurance Contrib	126,359	133,510	172,767
412.150	On-Call Health Insurance	1,049	45,356	14,400
412.200	Unemployment Contrib	3,015	3,087	3,931
412.300	Medicare	15,241	16,305	16,129
412.400	Retirement Contrib. - DB Plan	96,618	132,659	160,105
412.410	PERS Tier IV - DC Plan	22,828	0	0
412.411	PERS Tier IV - Health Plan	1,033	0	0
412.412	PERS Tier IV - HRA	3,367	0	0
412.413	PERS Tier IV - OD&D	378	0	0
412.600	Workers Compensation	75,441	85,185	88,210
412.700	Sbs Contribution	64,433	68,929	68,185
412.800	Wellness/Other	26	0	0
Total Benefits		409,788	485,031	523,727
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	391	500	500
414.200	Exp Reimb- Outside Boro	1,427	5,115	2,000
414.400	Travel Tickets	756	6,300	3,000
Total Expenses Outside Of Boro		2,574	11,915	5,500
EX21-Communications				
421.100	Telephone	7,645	12,000	9,000
421.200	Postage	83	100	100
421.300	Communication Network	738	5,500	5,500
Total Communications		8,466	17,600	14,600
EX22-Advertising				
422.000	Advertising	384	5,600	1,000
Total Advertising		384	5,600	1,000
EX23-Printing				
423.000	Printing	3,640	4,590	2,000
Total Printing		3,640	4,590	2,000



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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX24-Utilities-Building Optrns				
424.100	Electricity	1,895	10,000	10,000
424.200	Water & Sewer	207	4,000	750
424.300	Natural Gas	1,514	10,500	3,500
424.500	Garbage Pickups	40	1,000	1,000
424.550	Recycling Pickups	0	75	0
Total Utilities-Building Optrns		3,656	25,575	15,250
EX25-Rental/Lease				
425.200	Building Rental	3,252	25,000	45,000
425.300	Equipment Rental	2,310	3,000	4,000
Total Rental/Lease		5,562	28,000	49,000
EX26-Professional Charges				
426.300	Dues & Fees	1,555	4,500	5,000
426.600	Computer Software	7,494	10,000	9,000
426.900	Other Professional Chgs	39,031	50,600	52,800
Total Professional Charges		48,080	65,100	66,800
EX27-Insurance & Bond				
427.200	Vehicle Insurance	6,050	7,000	6,500
427.500	Liability Insurance	2,526	3,000	2,800
Total Insurance & Bond		8,576	10,000	9,300
EX28-Maintenance Services				
428.100	Building Maint Services	320	700	900
428.200	Grounds Maint Services	0	0	590
428.300	Equipment Maint Services	3,956	5,000	6,000
428.400	Vehicle Maint Services	8,520	30,000	20,000
428.500	Commun Equip Maint Servic	324	2,000	2,000
428.920	Other Maintenance Service	1,797	1,000	1,000
Total Maintenance Services		14,917	38,700	30,490
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	12,469	44,500	19,500
429.210	Training/Instructor Fees	3,699	5,000	5,000
429.710	Testing	0	200	200
429.900	Other Contractual	9,451	22,000	22,000
Total Other Contractual		25,619	71,700	46,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,768	7,000	4,000
430.200	Copier/Fax Supplies	409	600	600
Total Office Supplies		2,177	7,600	4,600



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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	19,272	44,000	42,000
431.200	Building Maint Supplies	631	1,200	3,000
431.300	Equipment Maint Supplies	2,827	5,000	5,000
431.400	Grounds Maint Supplies	163	300	400
431.900	Other Maint. Supplies	0	200	200
Total Maintenance Supplies		22,893	50,700	50,600
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	128	4,000	4,000
432.200	Gas	28,704	23,000	26,000
Total Fuel/Oil-Vehicle Use		28,832	27,000	30,000
EX33-Misc Supplies				
433.100	Personnel Supplies	5,032	15,000	13,000
433.110	Clothing	42,337	30,000	26,000
433.120	Tools under \$500	2,928	3,500	3,500
433.200	Medical Supplies	51,090	69,925	70,000
433.300	Books/Subscriptions	1,811	4,200	3,933
433.500	Training Supplies	1,364	5,500	10,000
433.900	Other Supplies	3,206	8,000	10,000
Total Misc Supplies		107,768	136,125	136,433
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	851	25,000	25,000
434.100	Other Equip under \$5,000	18,419	15,000	13,000
434.300	Furniture Under \$5,000	1,146	5,000	0
Total Equipment Under \$5,000		20,416	45,000	38,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Amb Dist #1 (C)		1,764,471	2,164,697	2,136,313



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX11-Salaries & Wages				
411.100	Permanent Wages	18,624	100,425	188,696
411.200	Temp Wages & Adjmts	2,033	5,000	5,000
411.300	Overtime Wages	1,164	0	30,937
411.400	Nonemployee Compensation	314,081	330,000	213,198
Total Salaries & Wages		335,902	435,425	437,831
EX12-Benefits				
412.100	Insurance Contrib	23,736	25,478	65,436
412.150	On-Call Health Insurance	995	13,859	9,600
412.200	Unemployment Contrib	131	633	1,348
412.300	Medicare	4,871	6,314	6,349
412.400	Retirement Contrib. - DB Plan	5,426	28,079	59,559
412.600	Workers Compensation	24,108	32,983	24,723
412.700	Sbs Contribution	20,591	26,692	15,738
Total Benefits		79,858	134,038	182,753
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	1,305	2,000	6,180
414.400	Travel Tickets	808	3,000	1,800
Total Expenses Outside Of Boro		2,113	5,200	7,980
EX21-Communications				
421.100	Telephone	3,987	5,600	5,500
421.200	Postage	0	250	250
421.300	Communication Network	0	450	450
Total Communications		3,987	6,300	6,200
EX22-Advertising				
422.000	Advertising	0	1,500	500
Total Advertising		0	1,500	500
EX23-Printing				
423.000	Printing	1,314	2,000	700
Total Printing		1,314	2,000	700
EX24-Utilities-Building Optrns				
424.100	Electricity	5,917	9,000	9,000
424.200	Water & Sewer	926	5,700	5,500
424.300	Natural Gas	7,086	18,000	18,000
424.500	Garbage Pickups	1,014	1,500	1,600
424.550	Recycling Pickups	0	30	0
Total Utilities-Building Optrns		14,943	34,230	34,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX25-Rental/Lease				
425.200	Building Rental	175	0	0
425.300	Equipment Rental	2,885	3,700	0
Total Rental/Lease		3,060	3,700	0
EX26-Professional Charges				
426.300	Dues & Fees	1,140	2,000	1,000
426.600	Computer Software	3,475	3,000	1,600
426.900	Other Professional Chgs	12,138	29,000	14,320
Total Professional Charges		16,753	34,000	16,920
EX27-Insurance & Bond				
427.200	Vehicle Insurance	3,829	4,400	4,000
427.500	Liability Insurance	641	1,000	1,100
Total Insurance & Bond		4,470	5,400	5,100
EX28-Maintenance Services				
428.100	Building Maint Services	128	1,000	500
428.200	Grounds Maint Services	2,420	2,600	1,500
428.300	Equipment Maint Services	1,780	4,400	3,600
428.400	Vehicle Maint Services	8,760	11,143	9,000
428.500	Commun Equip Maint Servic	583	700	700
428.900	Other Bldg. Maint Service	0	300	0
428.920	Other Maintenance Service	220	500	500
Total Maintenance Services		13,891	20,643	15,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,716	5,100	11,905
429.210	Training/Instructor Fees	465	600	600
429.710	Testing	0	170	200
429.900	Other Contractual	4,200	6,071	5,000
Total Other Contractual		11,381	11,941	17,705
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,573	7,200	6,000
430.200	Copier/Fax Supplies	150	1,000	1,000
Total Office Supplies		1,723	8,200	7,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	7,527	20,000	13,000
431.200	Building Maint Supplies	3,149	4,500	5,000
431.300	Equipment Maint Supplies	1,005	4,000	4,000
431.400	Grounds Maint Supplies	0	250	600
431.900	Other Maint. Supplies	0	150	150
Total Maintenance Supplies		11,681	28,900	22,750



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	230	1,300	1,500
432.200	Gas	11,467	18,000	22,000
Total Fuel/Oil-Vehicle Use		11,697	19,300	23,500
EX33-Misc Supplies				
433.100	Personnel Supplies	3,811	6,000	6,000
433.110	Clothing	10,719	8,600	15,000
433.120	Tools under \$500	862	1,300	1,500
433.200	Medical Supplies	26,445	35,100	35,100
433.300	Books/Subscriptions	153	1,000	1,000
433.500	Training Supplies	1,676	3,300	3,500
433.900	Other Supplies	4,474	6,000	4,000
Total Misc Supplies		48,140	61,300	66,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	491	6,000	8,000
434.100	Other Equip under \$5,000	25,985	30,100	20,000
434.300	Furniture Under \$5,000	0	4,000	12,000
Total Equipment Under \$5,000		26,476	40,100	40,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	14,590	25,000
Total Equipment Over \$5000		0	14,590	25,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	7,410	0
Total Small Bldg Const/Imprv		0	7,410	0
Division Total: Amb Dist #3 (P)		587,389	874,177	909,939



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX11-Salaries & Wages				
411.100	Permanent Wages	4,509	4,411	4,621
411.200	Temp Wages & Adjmts	5,534	3,000	3,000
411.300	Overtime Wages	291	0	0
411.400	Nonemployee Compensation	188,486	300,000	200,000
Total Salaries & Wages		198,820	307,411	207,621
EX12-Benefits				
412.100	Insurance Contrib	1,333	1,383	1,397
412.150	On-Call Health Insurance	3	5,942	9,600
412.200	Unemployment Contrib	62	45	46
412.300	Medicare	2,883	4,458	3,011
412.400	Retirement Contrib. - DB Plan	1,315	1,234	1,422
412.600	Workers Compensation	14,418	23,454	16,564
412.700	Sbs Contribution	12,188	18,845	12,728
412.800	Wellness/Other	3	0	0
Total Benefits		32,205	55,361	44,768
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	780	1,000	1,500
413.200	Expense Reimb-Within Boro	0	800	2,000
Total Expenses Within Borough		780	1,800	3,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	457	400	800
414.200	Exp Reimb- Outside Boro	602	1,200	1,400
414.400	Travel Tickets	0	0	800
Total Expenses Outside Of Boro		1,059	1,600	3,000
EX21-Communications				
421.100	Telephone	6,826	8,000	10,000
421.200	Postage	0	200	200
421.300	Communication Network	738	1,800	4,200
Total Communications		7,564	10,000	14,400
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	281	400	400
Total Printing		281	400	400



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	2,654	6,000	6,000
424.200	Water & Sewer	17	200	200
424.300	Natural Gas	122	500	500
424.400	Lp-Propane	0	200	100
424.500	Garbage Pickups	44	150	150
424.550	Recycling Pickups	0	10	0
424.600	Heating Fuel-Oil	9,908	22,100	25,000
Total Utilities-Building Optrns		12,745	29,160	31,950
EX25-Rental/Lease				
425.200	Building Rental	10,550	12,100	13,000
425.300	Equipment Rental	18	549	150
Total Rental/Lease		10,568	12,649	13,150
EX26-Professional Charges				
426.300	Dues & Fees	1,310	2,000	1,000
426.600	Computer Software	4,405	3,900	3,500
426.900	Other Professional Chgs	7,900	9,280	9,590
Total Professional Charges		13,615	15,180	14,090
EX27-Insurance & Bond				
427.100	Property Insurance	36	2,000	1,900
427.200	Vehicle Insurance	2,759	3,200	3,900
427.500	Liability Insurance	452	600	761
Total Insurance & Bond		3,247	5,800	6,561
EX28-Maintenance Services				
428.100	Building Maint Services	810	1,000	1,000
428.200	Grounds Maint Services	3,378	7,700	5,500
428.300	Equipment Maint Services	1,960	3,000	1,500
428.400	Vehicle Maint Services	6,175	10,500	7,000
428.500	Commun Equip Maint Servic	0	600	600
428.920	Other Maintenance Service	1	0	0
Total Maintenance Services		12,324	22,800	15,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	490	3,000	5,300
429.210	Training/Instructor Fees	0	500	3,000
429.710	Testing	54	235	200
429.900	Other Contractual	1,494	2,400	2,400
Total Other Contractual		2,038	6,135	10,900



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Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,035	1,300	1,100
430.200	Copier/Fax Supplies	100	500	400
Total Office Supplies		1,135	1,800	1,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,975	16,000	9,000
431.200	Building Maint Supplies	311	1,500	1,350
431.300	Equipment Maint Supplies	1,294	2,300	1,800
431.400	Grounds Maint Supplies	20	250	225
431.900	Other Maint. Supplies	0	100	90
Total Maintenance Supplies		8,600	20,150	12,465
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	123	1,100	900
432.200	Gas	15,522	30,800	21,700
Total Fuel/Oil-Vehicle Use		15,645	31,900	22,600
EX33-Misc Supplies				
433.100	Personnel Supplies	1,494	3,300	4,500
433.110	Clothing	10	2,465	4,250
433.120	Tools under \$500	149	800	720
433.200	Medical Supplies	20,049	26,400	29,800
433.300	Books/Subscriptions	709	1,000	900
433.500	Training Supplies	(234)	1,661	1,800
433.900	Other Supplies	1,608	3,300	1,500
Total Misc Supplies		23,785	38,926	43,470
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,729	15,000	3,000
434.100	Other Equip under \$5,000	891	4,000	2,800
434.300	Furniture Under \$5,000	0	256	0
Total Equipment Under \$5,000		8,620	19,256	5,800
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	22,500	5,500
Total Equipment Over \$5000		0	22,500	5,500
Division Total: Amb Dist #4 (T/S/TC)		353,031	603,078	457,525



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,587	2,529	1,975
411.200	Temp Wages & Adjmts	952	3,000	1,500
411.300	Overtime Wages	175	0	0
411.400	Nonemployee Compensation	65,445	70,000	67,500
Total Salaries & Wages		69,159	75,529	70,975
EX12-Benefits				
412.100	Insurance Contrib	747	790	599
412.150	On-Call Health Insurance	0	11,968	5,760
412.200	Unemployment Contrib	23	34	21
412.300	Medicare	1,003	1,096	1,030
412.400	Retirement Contrib. - DB Plan	757	707	608
412.600	Workers Compensation	5,003	5,743	5,649
412.700	Sbs Contribution	4,240	4,630	4,351
Total Benefits		11,773	24,968	18,018
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	0
413.200	Expense Reimb-Within Boro	0	300	0
Total Expenses Within Borough		0	800	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	100	1,000	1,475
Total Expenses Outside Of Boro		100	1,200	1,475
EX21-Communications				
421.100	Telephone	2,340	6,000	3,000
421.200	Postage	0	100	100
421.300	Communication Network	369	1,000	500
Total Communications		2,709	7,100	3,600
EX23-Printing				
423.000	Printing	163	300	300
Total Printing		163	300	300
EX24-Utilities-Building Optrns				
424.100	Electricity	76	1,000	200
424.200	Water & Sewer	9	100	100
424.300	Natural Gas	61	200	250
424.500	Garbage Pickups	270	500	450
424.550	Recycling Pickups	0	15	0
424.600	Heating Fuel-Oil	1,297	5,600	3,500
Total Utilities-Building Optrns		1,713	7,415	4,500



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX25-Rental/Lease				
425.200	Building Rental	7,000	11,000	11,100
425.300	Equipment Rental	1,783	2,300	2,200
Total Rental/Lease		8,783	13,300	13,300
EX26-Professional Charges				
426.300	Dues & Fees	826	1,500	366
426.600	Computer Software	1,909	2,100	2,820
426.900	Other Professional Chgs	2,455	4,500	3,130
Total Professional Charges		5,190	8,100	6,316
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,297	2,700	2,000
427.500	Liability Insurance	39	200	200
Total Insurance & Bond		2,336	2,900	2,200
EX28-Maintenance Services				
428.100	Building Maint Services	13	150	150
428.200	Grounds Maint Services	1,125	1,800	1,800
428.300	Equipment Maint Services	1,897	2,400	2,500
428.400	Vehicle Maint Services	939	7,000	2,500
428.500	Commun Equip Maint Servic	200	800	800
428.920	Other Maintenance Service	1	0	0
Total Maintenance Services		4,175	12,150	7,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,481	2,300	500
429.210	Training/Instructor Fees	0	0	750
429.710	Testing	0	100	100
429.900	Other Contractual	545	2,500	1,500
Total Other Contractual		2,026	4,900	2,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	215	800	700
430.200	Copier/Fax Supplies	60	250	190
Total Office Supplies		275	1,050	890
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,762	7,000	3,000
431.200	Building Maint Supplies	136	600	600
431.300	Equipment Maint Supplies	874	1,000	800
431.400	Grounds Maint Supplies	0	50	50
431.900	Other Maint. Supplies	0	50	50
Total Maintenance Supplies		2,772	8,700	4,500



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	4	800	350
432.200	Gas	2,274	8,000	7,200
Total Fuel/Oil-Vehicle Use		2,278	8,800	7,550
EX33-Misc Supplies				
433.100	Personnel Supplies	1,141	2,100	1,700
433.110	Clothing	5	1,985	1,000
433.120	Tools under \$500	75	500	500
433.200	Medical Supplies	7,300	8,400	7,398
433.300	Books/Subscriptions	43	500	465
433.500	Training Supplies	149	1,300	500
433.900	Other Supplies	846	2,000	500
Total Misc Supplies		9,559	16,785	12,063
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	35	6,000	2,400
434.100	Other Equip under \$5,000	9,108	2,000	0
434.300	Furniture Under \$5,000	0	2,000	250
Total Equipment Under \$5,000		9,143	10,000	2,650
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,000	0
Total Equipment Over \$5000		0	6,000	0
Division Total: Amb Dist #6 (S)		132,154	209,997	158,937



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Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,587	2,529	1,975
411.200	Temp Wages & Adjmts	859	3,000	3,000
411.300	Overtime Wages	175	0	0
411.400	Nonemployee Compensation	70,535	85,000	76,500
Total Salaries & Wages		74,156	90,529	81,475
EX12-Benefits				
412.100	Insurance Contrib	759	790	599
412.150	On-Call Health Insurance	0	8,190	3,840
412.200	Unemployment Contrib	23	34	30
412.300	Medicare	1,076	1,313	1,182
412.400	Retirement Contrib. - DB Plan	769	707	608
412.600	Workers Compensation	5,367	6,891	6,491
412.700	Sbs Contribution	4,549	5,550	4,995
Total Benefits		12,543	23,475	17,745
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		0	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	22	150	150
414.200	Exp Reimb- Outside Boro	0	800	800
Total Expenses Outside Of Boro		22	950	950
EX21-Communications				
421.100	Telephone	489	4,000	4,020
421.200	Postage	0	100	0
421.300	Communication Network	369	1,000	1,000
Total Communications		858	5,100	5,020
EX22-Advertising				
422.000	Advertising	0	100	550
Total Advertising		0	100	550
EX23-Printing				
423.000	Printing	202	300	300
Total Printing		202	300	300



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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,560	8,500	6,000
424.200	Water & Sewer	25	200	200
424.300	Natural Gas	2,368	7,500	6,000
424.500	Garbage Pickups	189	500	500
424.550	Recycling Pickups	0	20	0
Total Utilities-Building Oprtns		6,142	16,720	12,700
EX25-Rental/Lease				
425.200	Building Rental	0	100	0
425.300	Equipment Rental	414	1,050	0
Total Rental/Lease		414	1,150	0
EX26-Professional Charges				
426.300	Dues & Fees	438	1,300	700
426.600	Computer Software	3,373	4,200	3,500
426.900	Other Professional Chgs	3,406	5,000	4,780
Total Professional Charges		7,217	10,500	8,980
EX27-Insurance & Bond				
427.200	Vehicle Insurance	919	1,200	900
427.500	Liability Insurance	150	200	230
Total Insurance & Bond		1,069	1,400	1,130
EX28-Maintenance Services				
428.100	Building Maint Services	39	300	300
428.200	Grounds Maint Services	0	200	200
428.300	Equipment Maint Services	327	1,200	1,200
428.400	Vehicle Maint Services	1,227	5,000	3,000
428.500	Commun Equip Maint Servic	11	1,000	800
428.900	Other Bldg. Maint Service	0	6,500	0
428.920	Other Maintenance Service	62	0	700
Total Maintenance Services		1,666	14,200	6,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,551	2,000	9,140
429.210	Training/Instructor Fees	0	180	2,500
429.710	Testing	0	200	200
429.900	Other Contractual	661	3,500	4,000
Total Other Contractual		3,212	5,880	15,840
EX30-Office Supplies				
430.100	Office Supplies < \$500	794	1,800	1,600
430.200	Copier/Fax Supplies	60	300	300
Total Office Supplies		854	2,100	1,900



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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	882	8,000	4,500
431.200	Building Maint Supplies	432	1,300	1,100
431.300	Equipment Maint Supplies	782	1,800	1,200
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	0	150	150
Total Maintenance Supplies		2,096	11,450	7,150
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	93	900	900
432.200	Gas	4,087	8,800	8,500
Total Fuel/Oil-Vehicle Use		4,180	9,700	9,400
EX33-Misc Supplies				
433.100	Personnel Supplies	2,399	2,900	3,700
433.110	Clothing	1,284	5,000	5,000
433.120	Tools under \$500	224	650	650
433.200	Medical Supplies	9,463	14,000	10,697
433.300	Books/Subscriptions	100	800	800
433.500	Training Supplies	144	2,000	2,000
433.900	Other Supplies	1,619	3,500	2,200
Total Misc Supplies		15,233	28,850	25,047
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,777	6,000	6,000
434.100	Other Equip under \$5,000	4,331	5,500	3,200
434.300	Furniture Under \$5,000	7,949	3,196	3,200
Total Equipment Under \$5,000		15,057	14,696	12,400
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,000	0
451.300	Furniture over \$5,000	0	3,700	0
Total Equipment Over \$5000		0	9,700	0
Division Total: Amb Dist #7 (B)		144,921	247,350	207,337



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Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	673
411.200	Temp Wages & Adjmts	408	3,000	3,000
411.400	Nonemployee Compensation	0	7,500	10,000
Total Salaries & Wages		408	10,500	13,673
EX12-Benefits				
412.100	Insurance Contrib	0	0	200
412.150	On-Call Health Insurance	0	0	1,340
412.200	Unemployment Contrib	3	18	23
412.300	Medicare	6	334	199
412.400	Retirement Contrib. - DB Plan	0	0	207
412.600	Workers Compensation	31	1,760	1,049
412.700	Sbs Contribution	26	1,410	839
Total Benefits		66	3,522	3,857
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		0	500	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	0	300	400
Total Expenses Outside Of Boro		0	500	600
EX21-Communications				
421.100	Telephone	20	825	850
421.300	Communication Network	0	0	780
Total Communications		20	825	1,630
EX23-Printing				
423.000	Printing	0	50	0
Total Printing		0	50	0
EX24-Utilities-Building Optrns				
424.100	Electricity	0	900	0
424.400	Lp-Propane	0	400	0
424.600	Heating Fuel-Oil	0	9,900	10,000
Total Utilities-Building Optrns		0	11,200	10,000
EX25-Rental/Lease				
425.200	Building Rental	1,000	5,900	0
Total Rental/Lease		1,000	5,900	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX26-Professional Charges				
426.300	Dues & Fees	218	675	800
426.600	Computer Software	0	0	250
426.900	Other Professional Chgs	20	100	210
Total Professional Charges		238	775	1,260
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	1,015
427.500	Liability Insurance	0	100	30
Total Insurance & Bond		0	100	1,045
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	800
428.200	Grounds Maint Services	0	0	100
428.300	Equipment Maint Services	0	4,900	8,000
428.400	Vehicle Maint Services	160	2,500	2,500
428.920	Other Maintenance Service	0	100	0
Total Maintenance Services		160	7,500	11,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	300	200
429.210	Training/Instructor Fees	0	1,000	0
429.900	Other Contractual	0	200	0
Total Other Contractual		0	1,500	200
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	250
Total Office Supplies		0	0	250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	391	1,000	1,000
431.200	Building Maint Supplies	0	0	1,000
431.300	Equipment Maint Supplies	0	125	200
431.900	Other Maint. Supplies	0	350	0
Total Maintenance Supplies		391	1,475	2,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	400
432.200	Gas	62	3,000	3,500
Total Fuel/Oil-Vehicle Use		62	3,300	3,900



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX33-Misc Supplies				
433.100	Personnel Supplies	64	2,000	2,000
433.110	Clothing	0	800	3,000
433.120	Tools under \$500	0	1,500	1,000
433.200	Medical Supplies	2,525	3,050	3,500
433.300	Books/Subscriptions	0	500	200
433.500	Training Supplies	0	1,300	1,300
433.900	Other Supplies	0	300	500
Total Misc Supplies		2,589	9,450	11,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	1,400	2,000
Total Equipment Under \$5,000		0	1,400	2,000
Division Total: Amb Dist #8 (LL)		4,934	58,497	64,015



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Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	8,666	21,331	21,971
Total Communications		8,666	21,331	21,971
EX24-Utilities-Building Oprtns				
424.100	Electricity	18,679	27,000	33,750
424.200	Water & Sewer	2,515	2,925	3,330
424.300	Natural Gas	21,632	36,135	37,219
424.500	Garbage Pickups	1,274	2,700	2,781
424.550	Recycling Pickups	0	0	371
Total Utilities-Building Oprtns		44,100	68,760	77,451
EX25-Rental/Lease				
425.300	Equipment Rental	3,254	7,758	7,991
Total Rental/Lease		3,254	7,758	7,991
EX26-Professional Charges				
426.600	Computer Software	626	1,800	1,854
426.900	Other Professional Chgs	1,278	0	0
Total Professional Charges		1,904	1,800	1,854
EX27-Insurance & Bond				
427.100	Property Insurance	3,217	3,500	0
Total Insurance & Bond		3,217	3,500	0
EX28-Maintenance Services				
428.100	Building Maint Services	5,619	12,445	5,643
428.200	Grounds Maint Services	315	2,300	1,980
428.300	Equipment Maint Services	3,580	7,632	8,166
428.900	Other Bldg. Maint Service	0	1,350	0
428.920	Other Maintenance Service	0	0	1,350
Total Maintenance Services		9,514	23,727	17,139
EX29-Other Contractual				
429.900	Other Contractual	731	4,833	6,279
Total Other Contractual		731	4,833	6,279
EX30-Office Supplies				
430.100	Office Supplies < \$500	56	1,800	1,800
430.200	Copier/Fax Supplies	0	540	540
Total Office Supplies		56	2,340	2,340
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,023	4,995	5,492
431.300	Equipment Maint Supplies	429	2,610	2,610
431.400	Grounds Maint Supplies	193	585	585
Total Maintenance Supplies		3,645	8,190	8,687



Matanuska-Susitna Borough Financial Management Budget Listing Expense

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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	140	1,170	1,170
Total Fuel/Oil-Vehicle Use		140	1,170	1,170
EX33-Misc Supplies				
433.100	Personnel Supplies	446	495	619
433.120	Tools under \$500	71	495	495
433.900	Other Supplies	274	585	702
Total Misc Supplies		791	1,575	1,816
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,475	2,475
434.100	Other Equip under \$5,000	2,478	2,160	2,160
434.300	Furniture Under \$5,000	3,150	2,822	2,822
Total Equipment Under \$5,000		5,628	7,457	7,457
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	2,700	2,700
Total Equipment Over \$5000		0	2,700	2,700
Division Total: Emergency Services Bldg		81,646	155,141	156,855



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	1,900	2,000
Total Advertising		0	1,900	2,000
EX23-Printing				
423.000	Printing	0	1,200	1,300
Total Printing		0	1,200	1,300
EX26-Professional Charges				
426.300	Dues & Fees	0	100	0
Total Professional Charges		0	100	0
EX29-Other Contractual				
429.900	Other Contractual	0	100	100
Total Other Contractual		0	100	100
EX30-Office Supplies				
430.100	Office Supplies < \$500	357	1,000	1,000
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		357	1,050	1,050
EX33-Misc Supplies				
433.110	Clothing	0	450	450
433.300	Books/Subscriptions	68	80	80
433.900	Other Supplies	1,005	400	400
Total Misc Supplies		1,073	930	930
Division Total: Local Emer. PI. Board		1,430	5,430	5,530
Department Total: Emergency Services		6,229,893	9,355,064	9,225,963



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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Optrns				
424.400	Lp-Propane	904	1,350	1,350
Total Utilities-Building Optrns		904	1,350	1,350
EX29-Other Contractual				
429.900	Other Contractual	219	2,150	2,500
Total Other Contractual		219	2,150	2,500
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	231	275	3,500
Total Maintenance Supplies		231	275	3,500
Division Total: Outdoor Ice Rinks		1,354	3,775	7,350



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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren				
EX11-Salaries & Wages				
411.100	Permanent Wages	238,072	232,005	237,348
411.200	Temp Wages & Adjmts	49,738	63,036	64,500
411.300	Overtime Wages	644	528	600
Total Salaries & Wages		288,454	295,569	302,448
EX12-Benefits				
412.100	Insurance Contrib	74,770	79,000	79,800
412.200	Unemployment Contrib	1,731	1,774	1,815
412.300	Medicare	4,183	4,286	4,386
412.400	Retirement Contrib. - DB Plan	64,633	65,016	73,193
412.600	Workers Compensation	17,767	20,763	22,258
412.700	Sbs Contribution	17,683	18,119	18,541
Total Benefits		180,767	188,958	199,993
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
Total Expenses Within Borough		0	500	500
EX21-Communications				
421.100	Telephone	4,629	5,300	5,300
421.200	Postage	280	100	100
Total Communications		4,909	5,400	5,400
EX22-Advertising				
422.000	Advertising	1,363	2,500	2,500
Total Advertising		1,363	2,500	2,500
EX23-Printing				
423.000	Printing	235	350	250
Total Printing		235	350	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	78,962	81,000	87,375
424.200	Water & Sewer	7,586	10,150	8,725
424.300	Natural Gas	29,976	30,650	40,225
424.400	Lp-Propane	2,835	4,800	4,100
424.500	Garbage Pickups	12	0	0
Total Utilities-Building Oprtns		119,371	126,600	140,425
EX25-Rental/Lease				
425.200	Building Rental	0	15,500	12,630
425.300	Equipment Rental	2,427	2,500	2,550
Total Rental/Lease		2,427	18,000	15,180



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Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren				
EX26-Professional Charges				
426.300	Dues & Fees	2,334	3,000	3,000
426.600	Computer Software	1,854	2,000	2,000
Total Professional Charges		4,188	5,000	5,000
EX28-Maintenance Services				
428.100	Building Maint Services	1,540	995	1,550
428.300	Equipment Maint Services	2,910	7,180	1,850
428.920	Other Maintenance Service	580	1,700	1,000
Total Maintenance Services		5,030	9,875	4,400
EX29-Other Contractual				
429.900	Other Contractual	2,507	32,595	47,040
Total Other Contractual		2,507	32,595	47,040
EX30-Office Supplies				
430.100	Office Supplies < \$500	444	700	700
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		444	750	750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	7,920	16,360	10,000
431.300	Equipment Maint Supplies	5,113	5,500	5,000
431.400	Grounds Maint Supplies	86	250	250
431.900	Other Maint. Supplies	0	100	200
Total Maintenance Supplies		13,119	22,210	15,450
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	80	125	125
432.200	Gas	95	250	250
Total Fuel/Oil-Vehicle Use		175	375	375
EX33-Misc Supplies				
433.100	Personnel Supplies	0	150	200
433.110	Clothing	0	800	600
433.120	Tools under \$500	84	200	250
433.200	Medical Supplies	0	50	75
433.600	Concession Food/Supplies	0	140	0
433.900	Other Supplies	8,988	7,500	4,500
Total Misc Supplies		9,072	8,840	5,625
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,233	2,298	1,428
434.100	Other Equip under \$5,000	599	2,500	5,320
434.300	Furniture Under \$5,000	290	0	0
Total Equipment Under \$5,000		2,122	4,798	6,748



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Expense

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<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Aren				
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	8,875	0
Total Small Bldg Const/Imprv		<u>0</u>	<u>8,875</u>	<u>0</u>
Division Total: Brett Memorial Ice Arena		<u>634,183</u>	<u>731,195</u>	<u>752,084</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	114,783	104,799	117,795
411.200	Temp Wages & Adjmts	3,476	11,874	5,000
411.300	Overtime Wages	218	306	306
Total Salaries & Wages		118,477	116,979	123,101
EX12-Benefits				
412.100	Insurance Contrib	36,800	35,854	38,903
412.200	Unemployment Contrib	711	702	739
412.300	Medicare	1,718	1,697	1,785
412.400	Retirement Contrib. - DB Plan	11,269	30,243	36,328
412.410	PERS Tier IV - DC Plan	13,693	0	0
412.411	PERS Tier IV - Health Plan	610	0	0
412.412	PERS Tier IV - HRA	1,630	0	0
412.413	PERS Tier IV - OD&D	221	0	0
412.600	Workers Compensation	1,689	1,340	1,477
412.700	Sbs Contribution	7,263	7,171	7,547
Total Benefits		75,604	77,007	86,779
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
Total Expenses Within Borough		0	400	400
EX21-Communications				
421.100	Telephone	307	325	325
421.200	Postage	50	25	25
Total Communications		357	350	350
EX23-Printing				
423.000	Printing	0	150	150
Total Printing		0	150	150
EX26-Professional Charges				
426.300	Dues & Fees	614	620	620
426.600	Computer Software	3,314	3,800	3,800
426.900	Other Professional Chgs	620	0	0
Total Professional Charges		4,548	4,420	4,420
EX28-Maintenance Services				
428.300	Equipment Maint Services	376	99	275
Total Maintenance Services		376	99	275
EX29-Other Contractual				
429.900	Other Contractual	0	131	0
Total Other Contractual		0	131	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	146	0	37
Total Maintenance Supplies		146	0	37
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	0	200
433.900	Other Supplies	378	369	500
Total Misc Supplies		378	369	700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,920	1,428
434.100	Other Equip under \$5,000	0	376	240
Total Equipment Under \$5,000		0	2,296	1,668
Division Total: Recreational Services		199,886	202,201	217,880



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<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	487,838	582,067	601,347
411.200	Temp Wages & Adjmts	149,591	263,046	200,000
411.300	Overtime Wages	936	563	935
Total Salaries & Wages		638,365	845,676	802,282
EX12-Benefits				
412.100	Insurance Contrib	203,053	218,238	220,448
412.200	Unemployment Contrib	3,831	5,075	4,813
412.300	Medicare	9,257	12,263	11,633
412.400	Retirement Contrib. - DB Plan	85,617	162,903	185,262
412.410	PERS Tier IV - DC Plan	28,841	0	0
412.411	PERS Tier IV - Health Plan	1,409	0	0
412.412	PERS Tier IV - HRA	7,026	0	0
412.413	PERS Tier IV - OD&D	517	0	0
412.600	Workers Compensation	69,735	100,872	100,253
412.700	Sbs Contribution	39,132	51,842	49,180
Total Benefits		448,418	551,193	571,589
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	339	400	450
Total Expenses Within Borough		339	400	450
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	110	0
Total Expenses Outside Of Boro		0	110	0
EX21-Communications				
421.100	Telephone	10,421	8,620	9,000
421.200	Postage	1	100	0
Total Communications		10,422	8,720	9,000
EX22-Advertising				
422.000	Advertising	653	1,000	1,000
Total Advertising		653	1,000	1,000
EX23-Printing				
423.000	Printing	1,312	1,000	1,000
Total Printing		1,312	1,000	1,000
EX24-Utilities-Building Optrns				
424.100	Electricity	0	200	200
424.500	Garbage Pickups	99	500	100
Total Utilities-Building Optrns		99	700	300



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<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX25-Rental/Lease				
425.300	Equipment Rental	808	3,020	2,000
Total Rental/Lease		808	3,020	2,000
EX26-Professional Charges				
426.300	Dues & Fees	975	1,096	1,231
426.600	Computer Software	800	1,210	1,000
426.900	Other Professional Chgs	960	1,404	1,500
Total Professional Charges		2,735	3,710	3,731
EX28-Maintenance Services				
428.100	Building Maint Services	363	3,500	7,500
428.200	Grounds Maint Services	0	1,000	1,000
428.300	Equipment Maint Services	1,543	2,500	2,500
Total Maintenance Services		1,906	7,000	11,000
EX29-Other Contractual				
429.710	Testing	3,770	4,375	4,375
429.900	Other Contractual	77	1,030	500
Total Other Contractual		3,847	5,405	4,875
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,242	2,060	2,060
Total Office Supplies		1,242	2,060	2,060
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	19,630	25,672	18,360
431.300	Equipment Maint Supplies	14,568	19,800	20,400
431.400	Grounds Maint Supplies	180	200	200
431.900	Other Maint. Supplies	26,006	33,630	35,000
Total Maintenance Supplies		60,384	79,302	73,960
EX33-Misc Supplies				
433.100	Personnel Supplies	1,178	1,500	1,500
433.110	Clothing	855	500	500
433.120	Tools under \$500	201	721	350
433.200	Medical Supplies	39	210	210
433.300	Books/Subscriptions	0	100	0
433.500	Training Supplies	395	420	600
433.700	Resale Supplies	89	694	3,000
433.900	Other Supplies	3,436	7,615	8,000
Total Misc Supplies		6,193	11,760	14,160



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,460	5,712
434.100	Other Equip under \$5,000	6,704	9,177	16,360
434.300	Furniture Under \$5,000	166	0	0
Total Equipment Under \$5,000		6,870	14,637	22,072
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	6,111	1,351	5,000
Total Equipment Over \$5000		6,111	1,351	5,000
Division Total: Community Pools		1,189,704	1,537,044	1,524,479



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	152,882	141,246	141,024
411.200	Temp Wages & Adjmts	72,673	104,773	110,000
411.300	Overtime Wages	510	1,061	1,200
Total Salaries & Wages		226,065	247,080	252,224
EX12-Benefits				
412.100	Insurance Contrib	50,470	53,325	53,865
412.200	Unemployment Contrib	1,357	1,483	1,514
412.300	Medicare	3,278	3,583	3,658
412.400	Retirement Contrib. - DB Plan	38,396	39,291	43,748
412.600	Workers Compensation	13,991	18,316	19,588
412.700	Sbs Contribution	13,858	15,146	15,462
Total Benefits		121,350	131,144	137,835
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	100	100
Total Expenses Within Borough		0	100	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	2,009	2,250	2,680
421.200	Postage	0	40	40
Total Communications		2,009	2,290	2,720
EX22-Advertising				
422.000	Advertising	501	374	600
Total Advertising		501	374	600
EX23-Printing				
423.000	Printing	2,069	2,580	2,600
Total Printing		2,069	2,580	2,600
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,987	8,500	8,500
424.200	Water & Sewer	1,322	2,585	2,585
424.300	Natural Gas	616	750	700
424.400	Lp-Propane	86	600	600
424.500	Garbage Pickups	587	2,136	1,300
424.600	Heating Fuel-Oil	2,148	3,000	3,500
Total Utilities-Building Oprtns		10,746	17,571	17,185



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.300	Equipment Rental	10,186	10,509	12,680
Total Rental/Lease		10,186	10,509	12,680
EX26-Professional Charges				
426.300	Dues & Fees	1,073	1,448	1,574
426.600	Computer Software	1,658	400	400
426.900	Other Professional Chgs	1,016	1,800	1,050
Total Professional Charges		3,747	3,648	3,024
EX28-Maintenance Services				
428.100	Building Maint Services	180	1,022	500
428.200	Grounds Maint Services	1,493	3,763	3,800
428.300	Equipment Maint Services	3,466	2,000	2,000
428.400	Vehicle Maint Services	120	1,000	1,500
428.920	Other Maintenance Service	1,833	0	500
Total Maintenance Services		7,092	7,785	8,300
EX29-Other Contractual				
429.500	Labor Services	2,440	2,360	2,800
429.710	Testing	0	120	60
429.900	Other Contractual	39,654	20,250	12,500
Total Other Contractual		42,094	22,730	15,360
EX30-Office Supplies				
430.100	Office Supplies < \$500	715	1,000	1,000
430.200	Copier/Fax Supplies	258	150	150
Total Office Supplies		973	1,150	1,150
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	143	2,650	2,650
431.200	Building Maint Supplies	5,411	7,200	7,200
431.300	Equipment Maint Supplies	10,118	14,000	14,000
431.400	Grounds Maint Supplies	18,878	23,914	25,000
431.900	Other Maint. Supplies	777	1,900	1,900
Total Maintenance Supplies		35,327	49,664	50,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,744	1,800	1,800
432.200	Gas	53	1,000	1,000
Total Fuel/Oil-Vehicle Use		1,797	2,800	2,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	823	500	2,000
433.110	Clothing	709	850	850
433.120	Tools under \$500	778	750	750
433.200	Medical Supplies	271	425	425
433.300	Books/Subscriptions	0	150	150
433.900	Other Supplies	4,759	9,613	10,000
Total Misc Supplies		7,340	12,288	14,175
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,069	2,856	0
434.100	Other Equip under \$5,000	10,184	14,444	10,320
Total Equipment Under \$5,000		11,253	17,300	10,320
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,000	24,491	0
Total Equipment Over \$5000		5,000	24,491	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	1,950	0
Total Small Bldg Const/Imprv		0	1,950	0
Division Total: Parks & Recreation		487,549	555,504	531,873



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ac				
EX11-Salaries & Wages				
411.100	Permanent Wages	114,158	99,952	168,367
411.200	Temp Wages & Adjmts	1,395	10,161	0
411.300	Overtime Wages	1,580	1,061	1,061
Total Salaries & Wages		117,133	111,174	169,428
EX12-Benefits				
412.100	Insurance Contrib	31,280	28,638	41,895
412.200	Unemployment Contrib	703	667	1,017
412.300	Medicare	1,699	1,613	2,457
412.400	Retirement Contrib. - DB Plan	32,228	28,243	52,116
412.410	PERS Tier IV - DC Plan	31	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	5	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	1,289	4,119	3,821
412.700	Sbs Contribution	7,181	6,815	10,386
Total Benefits		74,418	70,095	111,692
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	202	2,200	600
413.200	Expense Reimb-Within Boro	40	275	0
Total Expenses Within Borough		242	2,475	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	553	1,000	1,000
414.200	Exp Reimb- Outside Boro	6,543	16,240	11,600
414.400	Travel Tickets	4,025	9,130	6,150
Total Expenses Outside Of Boro		11,121	26,370	18,750
EX21-Communications				
421.100	Telephone	0	630	630
421.200	Postage	27	400	400
Total Communications		27	1,030	1,030
EX23-Printing				
423.000	Printing	72	0	0
Total Printing		72	0	0
EX26-Professional Charges				
426.300	Dues & Fees	220	975	225
426.600	Computer Software	168	90	200
Total Professional Charges		388	1,065	425



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Ac				
EX28-Maintenance Services				
428.300	Equipment Maint Services	563	0	600
Total Maintenance Services		563	0	600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11,079	17,350	13,840
429.210	Training/Instructor Fees	3,718	0	0
429.900	Other Contractual	24,427	77,600	40,000
Total Other Contractual		39,224	94,950	53,840
EX30-Office Supplies				
430.100	Office Supplies < \$500	422	500	500
Total Office Supplies		422	500	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	158	20	200
Total Maintenance Supplies		158	20	200
EX33-Misc Supplies				
433.100	Personnel Supplies	318	0	0
433.200	Medical Supplies	0	425	425
433.300	Books/Subscriptions	0	100	100
433.900	Other Supplies	98	0	0
Total Misc Supplies		416	525	525
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,728	0	4,464
434.100	Other Equip under \$5,000	1,201	0	240
Total Equipment Under \$5,000		2,929	0	4,704
EX55-Land Acquisitions				
455.000	Land Acquisitions	4,200	0	0
Total Land Acquisitions		4,200	0	0
Division Total: Community Develop-Admin		251,313	308,204	362,294



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX22-Advertising				
422.000	Advertising	0	1,000	500
Total Advertising		0	1,000	500
EX29-Other Contractual				
429.500	Labor Services	0	1,000	0
429.900	Other Contractual	23,426	40,000	32,700
Total Other Contractual		23,426	41,000	32,700
Division Total: Community Enrichment		23,426	42,000	33,200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure				
EX11-Salaries & Wages				
411.100	Permanent Wages	11,136	12,484	11,771
411.200	Temp Wages & Adjmts	23,772	22,609	25,000
411.300	Overtime Wages	229	0	500
Total Salaries & Wages		35,137	35,093	37,271
EX12-Benefits				
412.100	Insurance Contrib	5,608	5,925	5,985
412.200	Unemployment Contrib	211	211	224
412.300	Medicare	510	509	541
412.400	Retirement Contrib. - DB Plan	3,110	3,491	3,775
412.600	Workers Compensation	2,469	2,602	2,895
412.700	Sbs Contribution	2,154	2,152	2,285
Total Benefits		14,062	14,890	15,705
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	1,780	1,780
Total Utilities-Building Oprtns		0	1,780	1,780
EX25-Rental/Lease				
425.300	Equipment Rental	0	360	360
Total Rental/Lease		0	360	360
EX29-Other Contractual				
429.900	Other Contractual	2,850	28,050	35,000
Total Other Contractual		2,850	28,050	35,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	12,533	9,925	14,500
Total Maintenance Supplies		12,533	9,925	14,500
Division Total: Recreation Infrastructure Mair		64,582	90,098	104,616



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6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	64,961	67,745
411.200	Temp Wages & Adjmts	0	77,000	40,000
411.300	Overtime Wages	0	10,000	13,000
Total Salaries & Wages		0	151,961	120,745
EX12-Benefits				
412.100	Insurance Contrib	0	19,750	19,950
412.200	Unemployment Contrib	0	912	725
412.300	Medicare	0	2,203	1,751
412.400	Retirement Contrib. - DB Plan	0	20,960	24,838
412.600	Workers Compensation	0	11,266	9,378
412.700	Sbs Contribution	0	9,316	7,402
Total Benefits		0	64,407	64,044
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,950	1,000
Total Expenses Within Borough		0	1,950	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	650	250
Total Expenses Outside Of Boro		0	650	250
EX21-Communications				
421.100	Telephone	0	500	0
Total Communications		0	500	0
EX26-Professional Charges				
426.300	Dues & Fees	0	605	985
426.500	Recording Fees	0	0	300
426.900	Other Professional Chgs	0	29,070	0
Total Professional Charges		0	29,675	1,285
EX29-Other Contractual				
429.900	Other Contractual	0	19,000	10,000
Total Other Contractual		0	19,000	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	56	0
431.400	Grounds Maint Supplies	0	0	5,000
Total Maintenance Supplies		0	56	5,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	300
Total Fuel/Oil-Vehicle Use		0	0	300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/9/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.120	Tools under \$500	0	0	100
433.900	Other Supplies	0	1,090	0
Total Misc Supplies		0	1,290	300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,755	0
Total Equipment Under \$5,000		0	1,755	0
Division Total: Trails Management		0	271,244	202,924
Department Total: Community Development		2,851,997	3,741,265	3,736,700
Fund Total: AREAWIDE		102,467,132	116,775,469	125,931,975

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	4,105,747	3,782,469	3,989,638
TOTAL EXPENDITURES	4,132,250	4,328,770	4,421,169

Audit fund balance 6/30/2010 966,106

Estimated revenue 2010-2011 fiscal year 3,782,469

Transfer from capital 46,834

Estimated expenditures 2010-2011 fiscal year (4,328,770)

Adjustment to Fund Balance (499,467)

Estimated total fund balance 6/30/2011 466,639

Fiscal Year 2012 operations:

Estimated operating revenues 3,989,638

Estimated expenditures (3,717,169)

Transfers out:

Capital Projects (48,000)

Areawide (85,000)

Debt Service (571,000)

Estimated FY2012 adjustment to fund balance (431,531)

Estimated total fund balance 6/30/2012 35,108

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 6/30/2012 5,108

FY 2012 REVENUE SUMMARY: FUND 200**NON-AREAWIDE**

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
PROPERTY TAXES	2,843,578	2,581,710	2,903,040
STATE GRANTS & SHARED REVENUES	852,058	781,000	792,000
FEES & OTHER MISC. INCOME	232,898	192,200	219,600
INTEREST EARNINGS	1,203	1,000	660
RECOVERIES & TRANSFERS	165,392	102,741	68,838
MISCELLANEOUS	10,618	123,818	5,500
TOTAL REVENUES	4,105,747	3,782,469	3,989,638

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	2,470,663	2,277,900	2,561,200
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Property Taxes - Delinquent	78,103	60,000	80,000
311 200	Personal Property Tax	50,206	4,200	4,900
311 202	Personal Property Tax - Delinquent	45	-	-
311 400	Penalty and Interest	40,491	30,000	37,000
311 500	Vehicle Tax/State Collected	204,070	209,610	219,940
	TOTAL 311	2,843,578	2,581,710	2,903,040
	STATE GRANTS:			
334 400	Sutton Library	8,011	7,750	8,000
334 400	Talkeetna Library	8,011	7,750	8,000
334 400	Big Lake Library	8,011	7,750	8,000
334 400	Willow Library	8,011	7,750	8,000
	TOTAL 334	32,044	31,000	32,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	755,941	750,000	760,000
	TOTAL 336	755,941	750,000	760,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	64,073	-	-
	TOTAL 337	64,073	-	-
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	827	1,000	700
341 935	Library Fees & Fines	25,041	25,000	25,000
341 XXX	Animal Care Fees	128,742	105,200	133,400
341 955	Animal Microchips	29,957	27,000	27,000
341 956	Animal Care Crematory Fees	10,988	8,000	8,000
341 960	Animal Care Fines	19,125	8,000	6,000
341 995	Vehicle Removal Fees	4,470	3,000	3,000
	TOTAL 341	219,150	177,200	203,100

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
	ANIMAL CARE FEES:			
345 000	Animal Care - Retr Cks	(1,076)	-	-
345 100	A/C Wasilla	6,281	5,000	7,000
345 200	A/C Palmer	8,543	10,000	8,500
345 300	A/C Houston	-	-	1,000
	TOTAL 345	13,748	15,000	16,500
	INTEREST EARNINGS:			
361 100	Interest Earnings	1,203	1,000	660
	TOTAL 361	1,203	1,000	660
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	61,238	-	-
	TOTAL 367	61,238	-	-
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	39,537	39,469	-
368 500	From School District	64,617	63,272	68,838
	TOTAL 368	104,154	102,741	68,838
	OTHER REVENUES			
369 100	Miscellaneous	564	500	500
369 900	Donations	10,054	123,318	5,000
	TOTAL 369	10,618	123,818	5,500
	TOTAL REVENUES	4,105,747	3,782,469	3,989,638

311 000 GENERAL PROPERTY TAXES

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$6,818,028,800 for non-areawide purposes. A mill rate of .425 has been approved to generate adequate tax revenue to fund the budget and the required reserves.

NET TAX LEVY REQUIREMENT

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	6,251,317,700	2,656,800	0	95,600	2,561,200
Sr Cit/Vet	498,175,800	211,700	211,700	0	0
Farm	56,575,600	0	0	0	0
Personal	11,959,700	5,000	0	100	4,900
Total	6,818,028,800	2,873,500	211,700	95,700	2,566,100

311 100	Real Property Taxes-Current	2,561,200
311 102	Real Property Taxes-Delinquent	80,000
311 200	Personal Property Taxes-Current	4,900

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 2012 is estimated at \$37,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$219,940 in vehicle tax revenue for fiscal year 2012.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$8,000 for a total receipt of \$32,000.

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 \$760,000.

341 000 GENERAL GOVERNMENT

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

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

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at \$133,400.

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 2012.

341 960 ANIMAL CARE FINES: \$6,000 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 \$7,000.

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 \$8,500.

345 200 ANIMAL CARE HOUSTON: Estimated revenue from City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at \$1,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$660 for fiscal year 2012.

368 400 RECOVERY WAGES, FRINGE, EXPENSES

During FY96 an automated library computer system was installed to connect all the borough and city libraries. The School District shares in the cost of hiring a systems administrator as well as system maintenance costs. For fiscal year 2012 the school district's portion is \$68,838.

369 100 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2012 are projected to equal \$5,500.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
000	Intergovernmental Transfers	668,600	658,600	656,000
000	Capital Projects	58,000	260,318	48,000
415	Vehicle Removal Program	31,511	42,095	41,889
110	Administration	20	1,000	1,000
113	Common Contractual	-	3,000	3,000
114	Economic Development	468,359	214,026	349,668
606	Animal Care	1,612,489	1,733,854	1,854,779
614	Animal Care Board	769	4,550	4,550
129	Recreational Services	64,341	-	-
501	Library Board	704	1,300	1,000
503	Sutton Library	217,207	229,757	237,507
504	Talkeetna Library	209,196	244,918	260,850
505	Trapper Creek Library	122,952	142,325	145,728
507	Willow Library	267,078	274,052	260,036
508	Big Lake Library	286,551	322,113	331,340
121	Information Technology	124,473	196,862	225,822
	FUND 200 TOTAL	4,132,250	4,328,770	4,421,169



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,470,663	2,277,900	2,561,200
311.102	Real Property-Delinquent	78,103	60,000	80,000
311.200	Personal Property	50,206	4,200	4,900
311.202	Personal Property-Delinq	45	0	0
311.400	Penalty & Interest	40,491	30,000	37,000
311.500	Vehicle Tax State Collec	204,070	209,610	219,940
Total General Property Taxes		2,843,578	2,581,710	2,903,040
RE34-State Grants				
334.400	Library	32,044	31,000	32,000
Total State Grants		32,044	31,000	32,000
RE36-State Pilot				
336.100	Utility	755,941	750,000	760,000
Total State Pilot		755,941	750,000	760,000
RE37-Other State Revenue				
337.800	State PERS Relief	64,073	0	0
Total Other State Revenue		64,073	0	0
RE41-General Government				
341.900	Miscellaneous Fees	827	1,000	700
341.935	Library Fees & Fines	25,041	25,000	25,000
341.950	Animal Licensing Fees	22,003	20,000	20,000
341.951	Kennel Licensing Fees	2,862	2,000	2,000
341.952	Animal Impound Fees	22,758	20,000	20,000
341.953	Kennel & Boarding Fees	15,677	12,000	14,000
341.954	Animal Adoption Fees	29,468	20,000	25,000
341.955	Animal Microchips	29,957	27,000	27,000
341.956	A/C Crematory Fees	10,988	8,000	8,000
341.957	Euthanasia Fees	4,645	4,000	4,000
341.958	Spay/Neuter Fees	(104)	0	20,000
341.959	Animal Treatment Fees	31,014	27,000	28,000
341.960	Animal Care Fines	19,125	8,000	6,000
341.961	Animal Supply Sales	419	200	400
341.995	Vehicle Removal Fees	4,470	3,000	3,000
Total General Government		219,150	177,200	203,100



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(1,076)	0	0
345.100	A/C Wasilla	6,281	5,000	7,000
345.200	A/C Palmer	8,543	10,000	8,500
345.300	A/C Houston	0	0	1,000
Total Animal Care Fees		13,748	15,000	16,500
RE61-Interest Earnings				
361.100	Interest On Investments	1,203	1,000	660
Total Interest Earnings		1,203	1,000	660
RE67-Transfer From Other Funds				
367.400	Capital Projects	61,238	0	0
Total Transfer From Other Funds		61,238	0	0
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	39,537	39,469	0
368.500	School District	64,617	63,272	68,838
Total Recovery Wage,Fringe,Exp		104,154	102,741	68,838
RE69-Other Revenue Sources				
369.100	Miscellaneous	564	500	500
369.900	Donations	10,054	123,318	5,000
Total Other Revenue Sources		10,618	123,818	5,500
Division Total: Non-Departmental		4,105,747	\$3,782,469	\$3,989,638
Department Total: Non-Departmental		4,105,747	\$3,782,469	\$3,989,638
Fund Total: NON AREAWIDE		4,105,747	\$3,782,469	\$3,989,638



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	13,600	13,600	15,000
443.260	Computer - Admin & Audit	20,000	20,000	20,000
443.280	Finance - Admin & Audit	20,000	20,000	20,000
443.290	Legal - Admin & Audit	25,000	25,000	20,000
443.300	Maintenance	25,000	10,000	10,000
Total Intra Govern/Recov Expens		103,600	88,600	85,000
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	565,000	570,000	571,000
Total Operating Fund Transfers		565,000	570,000	571,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	6,000	0	0
446.700	Tfr415/425/430/435/440/47	52,000	260,318	48,000
Total Capital Project Transfers		58,000	260,318	48,000
Division Total: Non-Departmental		726,600	918,918	704,000
Department Total: Non-Departmental		726,600	918,918	704,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	20	0	0
Total Expenses Within Borough		20	0	0
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total Advertising		0	1,000	1,000
Division Total: Administration		20	1,000	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	189,519	125,266	134,514
411.200	Temp Wages & Adjmts	1,712	54	0
411.300	Overtime Wages	1,450	0	1,750
Total Salaries & Wages		192,681	125,320	136,264
EX12-Benefits				
412.100	Insurance Contrib	44,648	36,813	34,913
412.200	Unemployment Contrib	1,157	762	818
412.300	Medicare	2,796	1,843	1,976
412.400	Retirement Contrib. - DB Plan	40,156	34,021	41,915
412.410	PERS Tier IV - DC Plan	7,494	0	0
412.411	PERS Tier IV - Health Plan	367	0	0
412.412	PERS Tier IV - HRA	1,819	0	0
412.413	PERS Tier IV - OD&D	134	0	0
412.600	Workers Compensation	2,038	1,453	1,634
412.700	Sbs Contribution	10,986	7,787	8,353
Total Benefits		111,595	82,679	89,609
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,097	276	600
413.200	Expense Reimb-Within Boro	1,552	60	1,000
Total Expenses Within Borough		2,649	336	1,600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,118	226	1,000
414.200	Exp Reimb- Outside Boro	1,580	0	2,000
414.400	Travel Tickets	3,029	0	3,200
Total Expenses Outside Of Boro		5,727	226	6,200
EX21-Communications				
421.100	Telephone	448	600	600
Total Communications		448	600	600
EX22-Advertising				
422.000	Advertising	0	0	2,000
Total Advertising		0	0	2,000
EX23-Printing				
423.000	Printing	7,191	0	5,000
Total Printing		7,191	0	5,000
EX25-Rental/Lease				
425.200	Building Rental	440	0	400
425.300	Equipment Rental	0	0	1,000
Total Rental/Lease		440	0	1,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX26-Professional Charges				
426.300	Dues & Fees	7,819	536	3,000
426.600	Computer Software	90	0	1,500
426.900	Other Professional Chgs	3,000	0	58,000
Total Professional Charges		10,909	536	62,500
EX27-Insurance & Bond				
427.500	Liability Insurance	553	1,000	275
Total Insurance & Bond		553	1,000	275
EX28-Maintenance Services				
428.300	Equipment Maint Services	343	0	1,000
Total Maintenance Services		343	0	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	425	0	1,800
429.210	Training/Instructor Fees	670	0	500
429.900	Other Contractual	125,711	0	30,000
Total Other Contractual		126,806	0	32,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,315	886	2,500
Total Office Supplies		3,315	886	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	120
Total Maintenance Supplies		0	0	120
EX33-Misc Supplies				
433.100	Personnel Supplies	150	89	200
433.300	Books/Subscriptions	886	95	1,500
433.900	Other Supplies	1,113	511	500
Total Misc Supplies		2,149	695	2,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,500	4,000
434.100	Other Equip under \$5,000	954	248	1,500
434.300	Furniture Under \$5,000	2,599	0	600
Total Equipment Under \$5,000		3,553	1,748	6,100
Division Total: Economic Development		468,359	214,026	349,668



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	664,349	642,829	692,434
411.200	Temp Wages & Adjmts	113,621	158,237	156,424
411.300	Overtime Wages	23,802	37,730	30,000
Total Salaries & Wages		801,772	838,796	878,858
EX12-Benefits				
412.100	Insurance Contrib	218,365	225,126	238,403
412.200	Unemployment Contrib	4,811	5,111	5,274
412.300	Medicare	11,626	12,351	12,744
412.400	Retirement Contrib. - DB Plan	103,961	179,770	222,221
412.410	PERS Tier IV - DC Plan	52,728	0	0
412.411	PERS Tier IV - Health Plan	2,414	0	0
412.412	PERS Tier IV - HRA	8,492	0	0
412.413	PERS Tier IV - OD&D	882	0	0
412.600	Workers Compensation	34,933	39,937	43,881
412.700	Sbs Contribution	49,029	51,419	53,874
Total Benefits		487,241	513,714	576,397
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	77	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	0
413.900	Other Exp - Within Boro	0	400	400
Total Expenses Within Borough		77	1,050	900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	99	300	300
414.200	Exp Reimb- Outside Boro	2,807	4,000	4,000
414.400	Travel Tickets	700	4,950	5,000
414.800	Moving Expenses	0	2,500	0
Total Expenses Outside Of Boro		3,606	11,750	9,300
EX21-Communications				
421.100	Telephone	15,803	16,656	17,780
421.200	Postage	952	2,000	3,000
421.300	Communication Network	1,738	3,085	3,000
Total Communications		18,493	21,741	23,780
EX22-Advertising				
422.000	Advertising	2,675	2,000	2,500
Total Advertising		2,675	2,000	2,500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX23-Printing				
423.000	Printing	928	2,000	2,500
Total Printing		928	2,000	2,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	37,266	42,000	42,000
424.300	Natural Gas	44,880	60,000	60,000
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	1,444	1,500	1,800
424.600	Heating Fuel-Oil	0	1,000	500
Total Utilities-Building Oprtns		83,590	104,800	104,600
EX25-Rental/Lease				
425.200	Building Rental	0	200	200
425.300	Equipment Rental	422	1,100	1,600
Total Rental/Lease		422	1,300	1,800
EX26-Professional Charges				
426.200	Legal	0	200	200
426.300	Dues & Fees	2,225	1,500	4,000
426.600	Computer Software	9,600	10,000	0
426.900	Other Professional Chgs	1,726	5,000	7,000
Total Professional Charges		13,551	16,700	11,200
EX27-Insurance & Bond				
427.100	Property Insurance	1,169	13,570	12,100
427.200	Vehicle Insurance	1,641	2,000	1,700
427.500	Liability Insurance	1,631	2,800	2,250
Total Insurance & Bond		4,441	18,370	16,050
EX28-Maintenance Services				
428.100	Building Maint Services	3,446	7,001	7,001
428.200	Grounds Maint Services	113	900	1,200
428.300	Equipment Maint Services	4,082	6,171	6,171
428.400	Vehicle Maint Services	232	1,000	1,500
428.500	Commun Equip Maint Servic	1,624	3,650	3,650
428.920	Other Maintenance Service	45	250	250
Total Maintenance Services		9,542	18,972	19,772
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,745	4,000	4,000
429.210	Training/Instructor Fees	1,859	1,000	2,000
429.900	Other Contractual	4,447	10,699	11,000
Total Other Contractual		8,051	15,699	17,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,489	4,500	5,000
430.200	Copier/Fax Supplies	0	745	2,300
Total Office Supplies		4,489	5,245	7,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	130	500	600
431.200	Building Maint Supplies	7,683	7,000	8,000
431.300	Equipment Maint Supplies	847	2,549	10,352
431.400	Grounds Maint Supplies	550	1,500	1,500
431.900	Other Maint. Supplies	209	250	400
Total Maintenance Supplies		9,419	11,799	20,852
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	250	250
432.200	Gas	23,222	30,000	32,000
432.300	Diesel Fuel	0	500	800
Total Fuel/Oil-Vehicle Use		23,222	30,750	33,050
EX33-Misc Supplies				
433.100	Personnel Supplies	3,858	5,105	5,200
433.110	Clothing	1,769	2,500	2,500
433.120	Tools under \$500	410	500	500
433.200	Medical Supplies	431	500	600
433.300	Books/Subscriptions	32	500	500
433.500	Training Supplies	0	500	500
433.900	Other Supplies	106,183	96,787	78,000
433.950	AC&R Animal Supplies	0	0	20,000
Total Misc Supplies		112,683	106,392	107,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,987	6,000
434.100	Other Equip under \$5,000	20,937	5,673	15,120
434.300	Furniture Under \$5,000	7,350	1,116	0
Total Equipment Under \$5,000		28,287	12,776	21,120
Division Total: Animal Care & Regulation		1,612,489	1,733,854	1,854,779



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 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	476	800	800
Total Expenses Within Borough		476	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	293	100	100
Total Expenses Outside Of Boro		293	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		769	4,550	4,550
Department Total: Assembly		2,081,637	1,953,430	2,209,997



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	63,627	64,793	67,236
411.300	Overtime Wages	1,732	2,000	2,000
Total Salaries & Wages		65,359	66,793	69,236
EX12-Benefits				
412.100	Insurance Contrib	18,693	19,750	19,950
412.200	Unemployment Contrib	393	401	416
412.300	Medicare	948	969	1,004
412.400	Retirement Contrib. - DB Plan	18,689	18,675	21,297
412.600	Workers Compensation	714	765	831
412.700	Sbs Contribution	4,007	4,095	4,245
Total Benefits		43,444	44,655	47,743
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	40	0	0
Total Expenses Within Borough		40	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,160	1,160
414.400	Travel Tickets	0	900	900
Total Expenses Outside Of Boro		0	2,060	2,060
EX21-Communications				
421.100	Telephone	0	960	960
421.200	Postage	0	1,000	1,000
421.300	Communication Network	5,000	5,200	5,200
Total Communications		5,000	7,160	7,160
EX22-Advertising				
422.000	Advertising	0	125	125
Total Advertising		0	125	125
EX23-Printing				
423.000	Printing	0	1,000	1,000
Total Printing		0	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	100	100
426.600	Computer Software	0	52,544	79,695
Total Professional Charges		0	52,644	79,795
EX27-Insurance & Bond				
427.500	Liability Insurance	195	300	300
Total Insurance & Bond		195	300	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	518	0
Total Maintenance Services		0	518	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	6,775	6,775
429.210	Training/Instructor Fees	205	0	0
429.900	Other Contractual	2,035	0	0
Total Other Contractual		2,240	6,775	6,775
EX30-Office Supplies				
430.100	Office Supplies < \$500	76	500	250
Total Office Supplies		76	500	250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,656	0
Total Maintenance Supplies		0	1,656	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	9,550	9,978
433.900	Other Supplies	240	3,120	0
Total Misc Supplies		240	12,670	9,978
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	7,590	0	0
434.100	Other Equip under \$5,000	289	6	1,400
Total Equipment Under \$5,000		7,879	6	1,400
Division Total: Office of Information Technology		124,473	196,862	225,822
Department Total: Information Technology		124,473	196,862	225,822



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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	3,000	3,000
Total Insurance & Bond		<u>0</u>	<u>3,000</u>	<u>3,000</u>
Division Total: Common Contractual		<u>0</u>	<u>3,000</u>	<u>3,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE	DEPARTMENT 120-Finance			
	DIVISION 508-Big Lake Library			
	Division Total: Big Lake Library	<u>0</u>	<u>0</u>	<u>0</u>
	Department Total: Finance	<u>0</u>	<u>3,000</u>	<u>3,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	158	7,037	7,369
411.200	Temp Wages & Adjmts	10,325	4,000	5,000
Total Salaries & Wages		10,483	11,037	12,369
EX12-Benefits				
412.100	Insurance Contrib	40	1,975	1,995
412.200	Unemployment Contrib	63	67	75
412.300	Medicare	152	161	180
412.400	Retirement Contrib. - DB Plan	45	1,968	2,267
412.600	Workers Compensation	1,506	1,359	1,614
412.700	Sbs Contribution	643	678	759
Total Benefits		2,449	6,208	6,890
EX21-Communications				
421.100	Telephone	1,529	1,000	700
421.200	Postage	0	600	600
Total Communications		1,529	1,600	1,300
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		0	300	300
EX23-Printing				
423.000	Printing	615	500	500
Total Printing		615	500	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	250	0
424.500	Garbage Pickups	772	500	500
Total Utilities-Building Oprtns		772	750	500
EX27-Insurance & Bond				
427.500	Liability Insurance	45	100	30
Total Insurance & Bond		45	100	30
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	1,800	1,000
Total Maintenance Services		0	1,800	1,000
EX29-Other Contractual				
429.900	Other Contractual	13,969	17,700	17,000
Total Other Contractual		13,969	17,700	17,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	200	0
Total Office Supplies		0	200	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,412	1,850	1,600
Total Fuel/Oil-Vehicle Use		1,412	1,850	1,600
EX33-Misc Supplies				
433.900	Other Supplies	237	50	400
Total Misc Supplies		237	50	400
Division Total: Vehicle Removal Program		31,511	42,095	41,889



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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>31,511</u>	<u>42,095</u>	<u>41,889</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Servi				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	869	0	0
414.400	Travel Tickets	708	0	0
Total Expenses Outside Of Boro		1,577	0	0
EX21-Communications				
421.100	Telephone	566	0	0
421.200	Postage	258	0	0
Total Communications		824	0	0
EX26-Professional Charges				
426.300	Dues & Fees	90	0	0
426.600	Computer Software	54,034	0	0
Total Professional Charges		54,124	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	475	0	0
429.900	Other Contractual	6,526	0	0
Total Other Contractual		7,001	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	715	0	0
433.900	Other Supplies	100	0	0
Total Misc Supplies		815	0	0
Division Total: Recreational Services		64,341	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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	704	1,300	1,000
Total Expenses Within Borough		704	1,300	1,000
Division Total: Library Board		704	1,300	1,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	96,020	95,310	95,969
411.200	Temp Wages & Adjmts	5,735	6,450	6,600
411.300	Overtime Wages	16	0	0
Total Salaries & Wages		101,771	101,760	102,569
EX12-Benefits				
412.100	Insurance Contrib	35,985	29,625	29,925
412.200	Unemployment Contrib	611	611	616
412.300	Medicare	427	1,476	1,488
412.400	Retirement Contrib. - DB Plan	26,215	26,649	29,520
412.600	Workers Compensation	1,064	1,165	1,230
412.700	Sbs Contribution	6,239	6,238	6,288
Total Benefits		70,541	65,764	69,067
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	175	175
Total Expenses Within Borough		0	175	175
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	175	175
414.200	Exp Reimb- Outside Boro	77	950	500
414.400	Travel Tickets	587	500	500
Total Expenses Outside Of Boro		664	1,625	1,175
EX21-Communications				
421.100	Telephone	2,438	6,050	6,050
421.200	Postage	665	700	750
Total Communications		3,103	6,750	6,800
EX22-Advertising				
422.000	Advertising	0	300	150
Total Advertising		0	300	150
EX23-Printing				
423.000	Printing	459	200	200
Total Printing		459	200	200
EX24-Utilities-Building Optrns				
424.100	Electricity	3,649	4,600	5,000
424.500	Garbage Pickups	251	325	564
424.600	Heating Fuel-Oil	2,478	4,200	5,775
Total Utilities-Building Optrns		6,378	9,125	11,339
EX25-Rental/Lease				
425.300	Equipment Rental	1,420	1,525	1,380
Total Rental/Lease		1,420	1,525	1,380



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX26-Professional Charges				
426.300	Dues & Fees	350	320	350
426.600	Computer Software	1,190	500	500
426.900	Other Professional Chgs	380	0	0
Total Professional Charges		1,920	820	850
EX27-Insurance & Bond				
427.100	Property Insurance	0	1,000	1,050
427.500	Liability Insurance	287	425	300
Total Insurance & Bond		287	1,425	1,350
EX28-Maintenance Services				
428.100	Building Maint Services	1,605	1,904	2,000
428.200	Grounds Maint Services	810	1,400	2,000
428.300	Equipment Maint Services	56	250	250
Total Maintenance Services		2,471	3,554	4,250
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	135	384	150
429.210	Training/Instructor Fees	115	0	0
429.710	Testing	86	545	510
429.900	Other Contractual	3,855	9,500	11,060
Total Other Contractual		4,191	10,429	11,720
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,115	900	900
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,115	1,100	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	161	200	200
431.300	Equipment Maint Supplies	0	50	124
431.400	Grounds Maint Supplies	262	125	125
431.900	Other Maint. Supplies	759	750	750
Total Maintenance Supplies		1,182	1,125	1,199
EX33-Misc Supplies				
433.110	Clothing	0	200	0
433.300	Books/Subscriptions	19,303	20,000	20,000
433.900	Other Supplies	561	1,800	1,800
Total Misc Supplies		19,864	22,000	21,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,361	1,500	1,428
434.100	Other Equip under \$5,000	475	580	955
Total Equipment Under \$5,000		1,836	2,080	2,383



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX53-Miscellaneous				
453.000	Miscellaneous	5	0	0
Total Miscellaneous		<u>5</u>	<u>0</u>	<u>0</u>
Division Total: Sutton Library		<u>217,207</u>	<u>229,757</u>	<u>237,507</u>



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	71,924	77,857	82,721
411.200	Temp Wages & Adjmts	10,707	16,352	17,904
411.300	Overtime Wages	69	0	0
Total Salaries & Wages		82,700	94,209	100,625
EX12-Benefits				
412.100	Insurance Contrib	34,264	32,193	32,519
412.200	Unemployment Contrib	497	566	604
412.300	Medicare	1,200	1,367	1,460
412.400	Retirement Contrib. - DB Plan	14,315	21,769	25,445
412.410	PERS Tier IV - DC Plan	3,281	0	0
412.411	PERS Tier IV - Health Plan	180	0	0
412.412	PERS Tier IV - HRA	1,298	0	0
412.413	PERS Tier IV - OD&D	66	0	0
412.600	Workers Compensation	903	1,079	1,207
412.700	Sbs Contribution	5,070	5,775	6,169
Total Benefits		61,074	62,749	67,404
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,321	1,892	1,989
Total Expenses Within Borough		1,321	1,892	1,989
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	135	264	626
414.200	Exp Reimb- Outside Boro	638	0	2,190
414.400	Travel Tickets	0	0	700
Total Expenses Outside Of Boro		773	264	3,516
EX21-Communications				
421.100	Telephone	5,091	5,960	6,080
421.200	Postage	1,161	1,500	1,500
Total Communications		6,252	7,460	7,580
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	274	150	200
Total Printing		274	150	200



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,330	4,000	4,000
424.200	Water & Sewer	558	550	562
424.500	Garbage Pickups	771	775	790
424.600	Heating Fuel-Oil	3,044	4,000	4,080
Total Utilities-Building Oprtns		7,703	9,325	9,432
EX25-Rental/Lease				
425.300	Equipment Rental	1,392	1,500	1,560
Total Rental/Lease		1,392	1,500	1,560
EX26-Professional Charges				
426.300	Dues & Fees	320	595	450
426.600	Computer Software	1,410	805	2,500
Total Professional Charges		1,730	1,400	2,950
EX27-Insurance & Bond				
427.100	Property Insurance	8,399	10,000	12,340
427.500	Liability Insurance	308	475	300
Total Insurance & Bond		8,707	10,475	12,640
EX28-Maintenance Services				
428.100	Building Maint Services	1,605	5,495	8,350
428.200	Grounds Maint Services	1,404	2,100	2,280
428.300	Equipment Maint Services	84	1,942	300
Total Maintenance Services		3,093	9,537	10,930
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	15	1,578	1,200
429.210	Training/Instructor Fees	0	0	780
429.900	Other Contractual	1,474	2,237	4,600
Total Other Contractual		1,489	3,815	6,580
EX30-Office Supplies				
430.100	Office Supplies < \$500	829	2,257	1,727
430.200	Copier/Fax Supplies	0	75	0
Total Office Supplies		829	2,332	1,727
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	867	1,225	850
431.300	Equipment Maint Supplies	17	265	122
431.400	Grounds Maint Supplies	160	500	400
431.900	Other Maint. Supplies	1,363	2,600	1,700
Total Maintenance Supplies		2,407	4,590	3,072



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX33-Misc Supplies				
433.110	Clothing	213	0	0
433.200	Medical Supplies	0	0	45
433.300	Books/Subscriptions	23,183	27,496	26,000
433.900	Other Supplies	2,217	2,772	2,750
Total Misc Supplies		25,613	30,268	28,795
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,054	3,087	0
434.100	Other Equip under \$5,000	785	1,725	1,750
Total Equipment Under \$5,000		3,839	4,812	1,750
Division Total: Talkeetna Library		209,196	244,878	260,850



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	47,261	46,824	47,835
411.200	Temp Wages & Adjmts	4,743	6,702	6,846
Total Salaries & Wages		52,004	53,526	54,681
EX12-Benefits				
412.100	Insurance Contrib	13,800	14,813	14,963
412.200	Unemployment Contrib	313	322	329
412.300	Medicare	755	777	793
412.400	Retirement Contrib. - DB Plan	12,407	13,092	14,714
412.600	Workers Compensation	526	613	656
412.700	Sbs Contribution	3,188	3,282	3,352
Total Benefits		30,989	32,899	34,807
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,172	1,685	1,685
Total Expenses Within Borough		1,172	1,685	1,685
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	270
414.200	Exp Reimb- Outside Boro	0	967	1,360
414.400	Travel Tickets	0	33	650
Total Expenses Outside Of Boro		0	1,000	2,280
EX21-Communications				
421.100	Telephone	4,899	5,123	6,135
421.200	Postage	507	460	550
Total Communications		5,406	5,583	6,685
EX22-Advertising				
422.000	Advertising	75	300	300
Total Advertising		75	300	300
EX23-Printing				
423.000	Printing	49	450	100
Total Printing		49	450	100
EX24-Utilities-Building Optrns				
424.100	Electricity	2,503	3,825	3,825
424.500	Garbage Pickups	45	100	100
424.600	Heating Fuel-Oil	3,488	4,100	4,100
Total Utilities-Building Optrns		6,036	8,025	8,025
EX25-Rental/Lease				
425.300	Equipment Rental	1,392	1,867	1,770
Total Rental/Lease		1,392	1,867	1,770



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Dues & Fees	246	250	285
426.600	Computer Software	1,290	750	1,010
Total Professional Charges		1,536	1,000	1,295
EX27-Insurance & Bond				
427.100	Property Insurance	0	2,000	2,050
427.500	Liability Insurance	145	200	150
Total Insurance & Bond		145	2,200	2,200
EX28-Maintenance Services				
428.100	Building Maint Services	0	325	325
428.200	Grounds Maint Services	2,228	3,990	4,500
428.300	Equipment Maint Services	866	1,915	920
Total Maintenance Services		3,094	6,230	5,745
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	73	815
429.710	Testing	54	224	95
429.900	Other Contractual	720	1,365	3,520
Total Other Contractual		774	1,662	4,430
EX30-Office Supplies				
430.100	Office Supplies < \$500	293	1,450	600
430.200	Copier/Fax Supplies	128	150	150
Total Office Supplies		421	1,600	750
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	372	300	300
431.300	Equipment Maint Supplies	606	481	597
431.400	Grounds Maint Supplies	39	179	200
431.900	Other Maint. Supplies	369	770	500
Total Maintenance Supplies		1,386	1,730	1,597
EX33-Misc Supplies				
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	15,567	14,725	14,725
433.900	Other Supplies	2,098	2,100	1,850
Total Misc Supplies		17,665	16,900	16,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,600	1,428
434.100	Other Equip under \$5,000	469	770	1,300
434.300	Furniture Under \$5,000	339	298	0
Total Equipment Under \$5,000		808	5,668	2,728
Division Total: Trapper Ck Library		122,952	142,325	145,728



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	106,623	104,496	96,074
411.200	Temp Wages & Adjmts	12,120	21,320	13,875
411.300	Overtime Wages	121	0	0
Total Salaries & Wages		118,864	125,816	109,949
EX12-Benefits				
412.100	Insurance Contrib	37,385	40,743	37,506
412.200	Unemployment Contrib	714	755	660
412.300	Medicare	1,724	1,825	1,595
412.400	Retirement Contrib. - DB Plan	30,522	10,416	15,767
412.600	Workers Compensation	1,298	1,441	1,319
412.700	Sbs Contribution	7,287	7,713	6,740
Total Benefits		78,930	62,893	63,587
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	697	1,200	700
Total Expenses Within Borough		697	1,200	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	70	0	0
414.200	Exp Reimb- Outside Boro	69	1,000	1,600
414.400	Travel Tickets	0	960	800
Total Expenses Outside Of Boro		139	1,960	2,400
EX21-Communications				
421.100	Telephone	5,150	5,869	6,500
421.200	Postage	1,588	1,600	1,600
Total Communications		6,738	7,469	8,100
EX22-Advertising				
422.000	Advertising	0	200	200
Total Advertising		0	200	200
EX23-Printing				
423.000	Printing	96	100	100
Total Printing		96	100	100
EX24-Utilities-Building Optrns				
424.100	Electricity	2,477	2,610	2,800
424.500	Garbage Pickups	757	1,480	1,300
424.600	Heating Fuel-Oil	11,689	14,678	16,000
Total Utilities-Building Optrns		14,923	18,768	20,100
EX25-Rental/Lease				
425.300	Equipment Rental	1,572	1,600	1,600
Total Rental/Lease		1,572	1,600	1,600



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX26-Professional Charges				
426.300	Dues & Fees	290	400	310
426.600	Computer Software	284	2,120	207
Total Professional Charges		574	2,520	517
EX27-Insurance & Bond				
427.500	Liability Insurance	345	500	330
Total Insurance & Bond		345	500	330
EX28-Maintenance Services				
428.100	Building Maint Services	0	210	0
428.200	Grounds Maint Services	1,325	2,100	3,500
428.300	Equipment Maint Services	65	1,276	100
Total Maintenance Services		1,390	3,586	3,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	90	330	330
429.210	Training/Instructor Fees	465	474	500
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	0	576	576
429.900	Other Contractual	1,474	2,256	4,490
Total Other Contractual		14,029	15,636	17,896
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,565	1,200	1,200
430.200	Copier/Fax Supplies	0	100	100
Total Office Supplies		1,565	1,300	1,300
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	83	672	100
431.300	Equipment Maint Supplies	0	706	195
431.400	Grounds Maint Supplies	726	750	750
431.900	Other Maint. Supplies	850	900	900
Total Maintenance Supplies		1,659	3,028	1,945
EX33-Misc Supplies				
433.100	Personnel Supplies	147	0	0
433.300	Books/Subscriptions	22,972	22,910	23,000
433.900	Other Supplies	2,438	850	1,000
Total Misc Supplies		25,557	23,760	24,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,426	2,232
434.100	Other Equip under \$5,000	0	150	880
434.300	Furniture Under \$5,000	0	1,140	600
Total Equipment Under \$5,000		0	3,716	3,712



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
	Division Total: Willow Library	<u>267,078</u>	<u>274,052</u>	<u>260,036</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	115,709	114,144	115,842
411.200	Temp Wages & Adjmts	25,992	32,640	32,893
411.300	Overtime Wages	69	0	0
Total Salaries & Wages		141,770	146,784	148,735
EX12-Benefits				
412.100	Insurance Contrib	37,385	37,130	37,506
412.200	Unemployment Contrib	851	881	893
412.300	Medicare	2,056	2,129	2,157
412.400	Retirement Contrib. - DB Plan	31,537	31,915	35,633
412.600	Workers Compensation	1,488	1,680	1,784
412.700	Sbs Contribution	8,691	8,998	9,118
Total Benefits		82,008	82,733	87,091
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	409	1,025	1,025
Total Expenses Within Borough		409	1,025	1,025
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	130	100	100
414.200	Exp Reimb- Outside Boro	331	1,750	1,750
414.400	Travel Tickets	0	768	1,200
Total Expenses Outside Of Boro		461	2,618	3,050
EX21-Communications				
421.100	Telephone	6,790	7,250	7,250
421.200	Postage	787	1,300	1,500
Total Communications		7,577	8,550	8,750
EX22-Advertising				
422.000	Advertising	0	300	375
Total Advertising		0	300	375
EX23-Printing				
423.000	Printing	99	415	415
Total Printing		99	415	415
EX24-Utilities-Building Optrns				
424.100	Electricity	8,754	10,000	10,000
424.300	Natural Gas	7,028	11,362	12,500
424.500	Garbage Pickups	458	588	450
Total Utilities-Building Optrns		16,240	21,950	22,950
EX25-Rental/Lease				
425.300	Equipment Rental	2,022	2,175	2,286
Total Rental/Lease		2,022	2,175	2,286



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX26-Professional Charges				
426.300	Dues & Fees	660	429	629
426.600	Computer Software	391	2,500	2,500
Total Professional Charges		1,051	2,929	3,129
EX27-Insurance & Bond				
427.100	Property Insurance	0	3,400	3,500
427.500	Liability Insurance	402	550	400
Total Insurance & Bond		402	3,950	3,900
EX28-Maintenance Services				
428.100	Building Maint Services	4,041	1,425	1,825
428.200	Grounds Maint Services	0	1,525	2,500
428.300	Equipment Maint Services	164	425	425
Total Maintenance Services		4,205	3,375	4,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	545	250	650
429.210	Training/Instructor Fees	205	189	464
429.710	Testing	251	150	500
429.900	Other Contractual	1,920	3,032	5,000
Total Other Contractual		2,921	3,621	6,614
EX30-Office Supplies				
430.100	Office Supplies < \$500	439	1,916	1,700
430.200	Copier/Fax Supplies	0	150	150
Total Office Supplies		439	2,066	1,850
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,624	1,300	1,300
431.300	Equipment Maint Supplies	223	266	150
431.400	Grounds Maint Supplies	169	325	325
431.900	Other Maint. Supplies	1,674	1,200	1,200
Total Maintenance Supplies		3,690	3,091	2,975
EX33-Misc Supplies				
433.100	Personnel Supplies	152	420	420
433.110	Clothing	194	200	200
433.300	Books/Subscriptions	18,429	25,000	27,000
433.900	Other Supplies	1,121	1,850	2,025
Total Misc Supplies		19,896	27,470	29,645
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,472	8,043	0
434.100	Other Equip under \$5,000	1,889	1,018	3,800
Total Equipment Under \$5,000		3,361	9,061	3,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
	Division Total: Big Lake Library	286,551	322,113	331,340
	Department Total: Community Development	1,168,029	1,214,425	1,236,461
	Fund Total: NON AREAWIDE	4,132,250	4,328,730	4,421,169

RECONCILIATION OF FUND BALANCE: 202

ENHANCED 911

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,024,491	953,300	894,350
TOTAL EXPENDITURES	623,359	1,342,469	894,350

Audited fund balance 6/30/2010			1,988,031
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			1,598,862
Estimated revenues 2011-2012 fiscal year	894,350		
Estimated expenditures 2011-2012 fiscal year	(894,350)		
Reserve for Capital	(1,500,000)		
Estimated FY2012 adjustment to fund balance		(1,500,000)	
Estimated fund balance 6/30/2012			98,862



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	7,031	0	0
Total Other State Revenue		7,031	0	0
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	1,011,428	950,000	891,000
Total Public Safety		1,011,428	950,000	891,000
RE61-Interest Earnings				
361.100	Interest On Investments	6,032	3,300	3,350
Total Interest Earnings		6,032	3,300	3,350
Division Total: Non-Departmental		1,024,491	\$953,300	\$894,350
Department Total: Non-Departmental		1,024,491	\$953,300	\$894,350
Fund Total: ENHANCED 911		1,024,491	\$953,300	\$894,350



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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	0	450,000	0
Total Capital Project Transfers		<u>0</u>	<u>450,000</u>	<u>0</u>
Division Total: Non-Departmental		<u>0</u>	<u>450,000</u>	<u>0</u>
Department Total: Non-Departmental		<u>0</u>	<u>450,000</u>	<u>0</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 100-Assembly DIVISION 121-Office of Information Technology				
Division Total: Office of Information Technol		0	0	0
Department Total: Assembly		0	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX11-Salaries & Wages				
411.100	Permanent Wages	106,494	109,447	113,401
411.200	Temp Wages & Adjmts	0	0	25,000
411.300	Overtime Wages	132	5,500	5,500
Total Salaries & Wages		106,626	114,947	143,901
EX12-Benefits				
412.100	Insurance Contrib	28,039	29,625	29,925
412.200	Unemployment Contrib	640	690	864
412.300	Medicare	1,547	1,667	2,087
412.400	Retirement Contrib. - DB Plan	30,489	32,140	36,574
412.600	Workers Compensation	1,164	3,004	3,690
412.700	Sbs Contribution	6,537	7,047	8,822
Total Benefits		68,416	74,173	81,962
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	360	360
413.200	Expense Reimb-Within Boro	0	100	100
Total Expenses Within Borough		0	460	460
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,310	1,310
414.200	Exp Reimb- Outside Boro	4,000	4,862	4,862
414.400	Travel Tickets	1,204	4,600	4,600
Total Expenses Outside Of Boro		5,204	10,772	10,772
EX21-Communications				
421.100	Telephone	56,039	82,625	86,715
421.200	Postage	275	12,675	15,000
Total Communications		56,314	95,300	101,715
EX22-Advertising				
422.000	Advertising	0	8,000	23,000
Total Advertising		0	8,000	23,000
EX23-Printing				
423.000	Printing	0	2,900	6,600
Total Printing		0	2,900	6,600
EX26-Professional Charges				
426.300	Dues & Fees	120	825	520
426.600	Computer Software	7,222	6,610	6,610
Total Professional Charges		7,342	7,435	7,130
EX27-Insurance & Bond				
427.500	Liability Insurance	206	300	300
Total Insurance & Bond		206	300	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information				
EX28-Maintenance Services				
428.300	Equipment Maint Services	18,226	21,000	0
428.500	Commun Equip Maint Servic	4,571	15,000	15,000
Total Maintenance Services		22,797	36,000	15,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,920	13,500	13,500
429.210	Training/Instructor Fees	0	7,500	7,500
429.400	Organizations- Cntrctual	562	0	0
429.900	Other Contractual	323,121	409,270	410,386
Total Other Contractual		331,603	430,270	431,386
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	220	220
433.900	Other Supplies	1,234	5,067	3,600
Total Misc Supplies		1,234	5,287	3,820
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,600	0
Total Equipment Under \$5,000		0	3,600	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	23,617	958	21,237
Total Equipment Over \$5000		23,617	958	21,237
EX53-Miscellaneous				
453.000	Miscellaneous	0	86,067	46,067
Total Miscellaneous		0	86,067	46,067
EX65-Other				
465.000	Other	0	15,000	0
Total Other		0	15,000	0
Division Total: Office of Information Technolo		623,359	892,469	894,350
Department Total: Information Technology		623,359	892,469	894,350
Fund Total: ENHANCED 911		623,359	1,342,469	894,350

RECONCILIATION OF FUND BALANCE: 203

LAND MANAGEMENT

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	945,372	588,300	894,380
TOTAL EXPENDITURES	1,351,203	1,171,732	912,366

Audit balance as of 6/30/2010 6,955,001

Land Management Permanent Fund (5,013,130)
 Interfund note receivable (567,879)
 Interest Earnings on Permanent Fund (666,084) *

Unreserved, undesignated audited fund balance at 6/30/2010 707,908

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 Adjustment to Fund Balance (677,182)

Estimated fund balance 6/30/2011 30,726

Estimated revenues 2011-2012 fiscal year 894,380
 Appropriation of interest earnings on Permanent Fund 100,000 *
 Estimated expenditures 2011-2012 fiscal year (912,366)
 Estimated contribution to Permanent Fund (93,575)
 Estimated interest earnings on Permanent Fund (7,000)

Estimated FY2012 adjustment to fund balance (18,561)

Reserve for leave and benefits (10,000)

Estimated fund balance 6/30/2012 2,165

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2010 were \$5,581,009. The estimated contributions at June 30, 2011 and 2012 respectively is \$80,250 and \$93,575. The estimated Land Management Permanent fund balance at June 30, 2012 is \$5,754,834.)

*On June 7, 2011, \$348,000 of Interest Earnings on Permanent Fund was appropriated to a Capital Project. After the appropriation of \$348,000 and \$100,000, the Interest Earnings on the Permanent Fund is \$218,084.

FY 2011 REVENUE SUMMARY: FUND 203

LAND MANAGEMENT

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	36,308	0	0
FEES	84,941	10,100	9,650
INTEREST EARNINGS	127,176	121,700	82,230
PROPERTY SALES AND USES	428,111	413,000	765,500
RECOVERIES & TRANSFERS	263,836	40,000	35,000
MISCELLANEOUS	5,000	3,500	2,000
TOTAL REVENUES	945,372	588,300	894,380

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	36,308	-	-
	Total 337	36,308	-	-
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	6,850	5,000	6,800
341 xxx	Miscellaneous	74,591	2,100	850
	Total 341	81,441	7,100	7,650
	PARK FEES:			
343 360	Deshka Park Fees	3,500	3,000	2,000
	Total 343	3,500	3,000	2,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	23,825	16,700	13,230
361 200	Interest on Loans	23,848	40,000	17,000
361 400	Interest on Borough Land Sales	56,109	50,000	37,000
361 450	Interest on Ag Sales	23,394	15,000	15,000
	Total 361	127,176	121,700	82,230
	PROPERTY SALES AND USES:			
366 100	Facility Rental	2,242	1,000	500
366 400	Land Sales	299,917	250,000	250,000
366.405	Excess Tax Sale Proceeds	-	-	50,000
366 410	Gravel Sale Royalties	-	100,000	400,000
366 450	Ag Sales	69,168	13,000	10,000
366 500	Land Leases	43,731	40,000	45,000
366 600	Land Use Charges	13,053	9,000	10,000
	Total 366	428,111	413,000	765,500
	TRANSFER FROM OTHER FUNDS			
367.110	Areawide	-	-	35,000
367 400	Capital Projects	221,422	-	-
	Total 3xxx	221,422	-	35,000
	RECOVERY OF WAGES & FRINGES			
368 150	Borough - Projects	19,799	40,000	-
368 190	Infrastructure - Fund 490	22,615	-	-
	Total 368	42,414	40,000	-
	MISCELLANEOUS:			
369 xxx	Other Revenue Sources	5,000	3,500	2,000
	Total 3xxx	5,000	3,500	2,000
	TOTAL REVENUES	945,372	588,300	894,380

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 2012 is \$7,650.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2012 it is estimated that \$2,000 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 \$13,230 for the fiscal year 2012.

361 200 INTEREST ON LOANS: Estimated interest on a loan from the Permanent Fund for fiscal year 2012 is \$17,000.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$37,000 in fiscal year 2012.

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 \$500 for fiscal year 2012.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$250,000 during fiscal year 2012.

366 405 EXCESS TAX SALE PROCEEDS: The proceeds from foreclosed tax sales in excess of taxes and fees owed is projected at \$50,000 for fiscal year 2012.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$400,000 during fiscal year 2012.

366 450 AG SALES: The agriculture sales program is expected to generate \$10,000 in income for fiscal year 2012.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$45,000 for fiscal year 2012.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$10,000.

367 000 TRANSFER FROM OTHER FUNDS

367.110 Transfers from areawide to Land Management in the amount of \$35,000.

369 000 OTHER REVENUE SOURCES

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

EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT

Division	Division Name	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
000	Non Departmental	100,000	45,000	41,500
141	Land Management	1,012,380	931,737	673,414
145	Community Development Admin	238,823	194,995	197,452
	FUND 203 TOTAL	1,351,203	1,171,732	912,366



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	36,308	0	0
Total Other State Revenue		36,308	0	0
RE41-General Government				
341.200	Recording Fees	1,040	1,300	500
341.450	Land Sales Brochures	270	500	200
341.800	Land Mgmt Fees	6,850	5,000	6,800
341.900	Miscellaneous Fees	255	200	150
341.905	Sale of Maps	30	100	0
341.945	Foreclosure Sale Fees	72,996	0	0
Total General Government		81,441	7,100	7,650
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	3,500	3,000	2,000
Total Parks & Recreation Fees		3,500	3,000	2,000
RE61-Interest Earnings				
361.100	Interest On Investments	23,825	16,700	13,230
361.200	Interest On Loans	23,848	40,000	17,000
361.400	Interest On Boro Lands	56,109	50,000	37,000
361.450	Interest On Ag Sales	23,394	15,000	15,000
Total Interest Earnings		127,176	121,700	82,230
RE66-Property Sales & Uses				
366.100	Facility Rental	2,242	1,000	500
366.400	Land Sales	299,917	250,000	250,000
366.405	Excess Tax Sale Proceeds	0	0	50,000
366.410	Gravel Sale Royalties	0	100,000	400,000
366.450	Ag Sales - Principal	69,168	13,000	10,000
366.500	Land Leases	43,731	40,000	45,000
366.600	Land Use Charges	13,053	9,000	10,000
Total Property Sales & Uses		428,111	413,000	765,500
RE67-Transfer From Other Funds				
367.110	Areawide	0	0	35,000
367.400	Capital Projects	221,422	0	0
Total Transfer From Other Funds		221,422	0	35,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE68-Recovery Wage,Fringe,Exp				
368.150	Boro/415/425/430/435/440	19,799	40,000	0
368.190	Infrastructure - Fund 490	22,615	0	0
Total Recovery Wage,Fringe,Exp		42,414	40,000	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,350	1,500	0
369.800	Fines	3,650	2,000	2,000
Total Other Revenue Sources		5,000	3,500	2,000
Division Total: Non-Departmental		945,372	\$588,300	\$894,380
Department Total: Non-Departmental		945,372	\$588,300	\$894,380
Fund Total: LAND MANAGEMENT		945,372	\$588,300	\$894,380



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	25,000	12,500	12,000
443.260	Computer - Admin & Audit	25,000	12,500	12,000
443.280	Finance - Admin & Audit	30,000	15,000	12,500
443.290	Legal - Admin & Audit	20,000	5,000	5,000
Total Intra Govern/Recov Expens		100,000	45,000	41,500
Division Total: Non-Departmental		100,000	45,000	41,500
Department Total: Non-Departmental		100,000	45,000	41,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 135-Economic De				
Division Total: Economic Development		0	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX11-Salaries & Wages				
411.100	Permanent Wages	476,410	240,984	134,533
411.200	Temp Wages & Adjmts	16,889	2,750	0
411.300	Overtime Wages	18,650	1,250	1,250
Total Salaries & Wages		511,949	244,984	135,783
EX12-Benefits				
412.100	Insurance Contrib	147,200	77,025	38,903
412.200	Unemployment Contrib	3,072	1,472	815
412.300	Medicare	7,424	3,553	1,969
412.400	Retirement Contrib. - DB Plan	127,639	67,729	41,767
412.410	PERS Tier IV - DC Plan	7,731	0	0
412.411	PERS Tier IV - Health Plan	372	0	0
412.412	PERS Tier IV - HRA	1,697	0	0
412.413	PERS Tier IV - OD&D	136	0	0
412.600	Workers Compensation	12,751	7,896	5,168
412.700	Sbs Contribution	31,383	15,018	8,324
Total Benefits		339,405	172,693	96,946
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	288	250	250
Total Expenses Within Borough		288	250	250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	199	500	300
414.200	Exp Reimb- Outside Boro	497	500	0
Total Expenses Outside Of Boro		696	1,000	300
EX21-Communications				
421.100	Telephone	64	1,000	1,000
421.200	Postage	8,066	9,200	9,200
421.300	Communication Network	400	600	600
Total Communications		8,530	10,800	10,800
EX22-Advertising				
422.000	Advertising	4,767	6,500	6,500
422.010	Foreclosure Advertising	2,402	0	0
Total Advertising		7,169	6,500	6,500
EX23-Printing				
423.000	Printing	952	1,400	1,400
423.100	Resale/Printed Maps	0	8,335	0
Total Printing		952	9,735	1,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX24-Utilities-Building Optrns				
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Optrns		0	250	250
EX25-Rental/Lease				
425.300	Equipment Rental	0	600	600
Total Rental/Lease		0	600	600
EX26-Professional Charges				
426.200	Legal	0	10,000	5,000
426.300	Dues & Fees	5,920	11,400	6,000
426.500	Recording Fees	2,568	3,000	3,000
426.600	Computer Software	3,316	4,500	4,500
426.800	Brokers/Appraiser Fees	29,133	32,000	32,000
426.810	Taxes and LID Fees	11,640	44,000	16,000
426.900	Other Professional Chgs	46,690	195,121	85,000
Total Professional Charges		99,267	300,021	151,500
EX27-Insurance & Bond				
427.100	Property Insurance	144	750	2,620
427.500	Liability Insurance	2,357	3,000	1,400
Total Insurance & Bond		2,501	3,750	4,020
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	0	700
428.300	Equipment Maint Services	1,702	700	700
428.500	Commun Equip Maint Servic	0	700	0
428.600	Road Maintenance Services	0	8,500	8,500
Total Maintenance Services		1,702	9,900	9,900
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	3,200	10,000	5,000
429.710	Testing	0	350	350
429.900	Other Contractual	20,866	117,630	235,000
Total Other Contractual		24,066	127,980	240,350
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,674	6,000	3,000
Total Office Supplies		1,674	6,000	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	39	600	100
431.300	Equipment Maint Supplies	1,179	0	200
431.400	Grounds Maint Supplies	0	75	75
431.900	Other Maint. Supplies	301	1,000	500
Total Maintenance Supplies		1,519	1,675	875



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Manage				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	2,143	4,200	4,200
Total Fuel/Oil-Vehicle Use		2,143	4,200	4,200
EX33-Misc Supplies				
433.100	Personnel Supplies	49	150	150
433.300	Books/Subscriptions	98	550	550
433.900	Other Supplies	4,168	9,200	5,000
Total Misc Supplies		4,315	9,900	5,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,319	2,300	0
434.100	Other Equip under \$5,000	3,885	5,100	1,040
434.300	Furniture Under \$5,000	0	1,700	0
Total Equipment Under \$5,000		6,204	9,100	1,040
EX53-Miscellaneous				
453.000	Miscellaneous	0	2,399	0
Total Miscellaneous		0	2,399	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	0	10,000	0
Total Land Acquisitions		0	10,000	0
Division Total: Land Management		1,012,380	931,737	673,414



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community C				
EX11-Salaries & Wages				
411.100	Permanent Wages	101,547	37,721	64,178
411.200	Temp Wages & Adjmts	0	0	6,120
411.300	Overtime Wages	100	1,061	1,061
Total Salaries & Wages		101,647	38,782	71,359
EX12-Benefits				
412.100	Insurance Contrib	23,920	10,863	15,960
412.200	Unemployment Contrib	610	233	429
412.300	Medicare	1,474	563	1,035
412.400	Retirement Contrib. - DB Plan	25,743	10,844	20,068
412.410	PERS Tier IV - DC Plan	31	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	5	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	984	444	856
412.700	Sbs Contribution	6,231	2,393	4,375
Total Benefits		59,000	25,340	42,723
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,452	2,000	1,000
Total Expenses Within Borough		1,452	2,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	177	425	400
414.200	Exp Reimb- Outside Boro	2,607	4,230	3,680
414.400	Travel Tickets	1,951	2,180	5,000
Total Expenses Outside Of Boro		4,735	6,835	9,080
EX21-Communications				
421.100	Telephone	937	630	1,000
Total Communications		937	630	1,000
EX25-Rental/Lease				
425.300	Equipment Rental	3,360	3,197	2,000
Total Rental/Lease		3,360	3,197	2,000
EX26-Professional Charges				
426.200	Legal	0	10,000	5,000
426.300	Dues & Fees	0	600	600
426.600	Computer Software	571	0	0
426.900	Other Professional Chgs	0	79,377	50,000
Total Professional Charges		571	89,977	55,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community L				
EX27-Insurance & Bond				
427.100	Property Insurance	0	6,800	0
427.500	Liability Insurance	340	500	110
Total Insurance & Bond		340	7,300	110
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,242	1,200	1,500
Total Maintenance Services		1,242	1,200	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,399	6,340	7,000
429.900	Other Contractual	54,789	7,111	0
Total Other Contractual		62,188	13,451	7,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,158	4,600	4,600
430.200	Copier/Fax Supplies	0	380	380
Total Office Supplies		3,158	4,980	4,980
EX33-Misc Supplies				
433.200	Medical Supplies	103	700	700
433.300	Books/Subscriptions	0	250	250
433.600	Concession Food/Supplies	0	150	0
433.900	Other Supplies	90	0	150
Total Misc Supplies		193	1,100	1,100
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	203	0
Total Equipment Under \$5,000		0	203	0
Division Total: Community Develop-Admin		238,823	194,995	197,452
Department Total: Community Development		1,251,203	1,126,732	870,866
Fund Total: LAND MANAGEMENT		1,351,203	1,171,732	912,366

**FIRE SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2012**

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	232,540		170	232,710	162,917	18,913	200,000	381,830
249	West Lakes FSA	1,697,040	23,000	2,680	1,722,720	1,146,467	167,385	428,000	1,741,852
250	Wasilla-Lakes FSA	7,351,670		159,660	7,511,330	4,441,084	455,110	3,350,000	8,246,194
251	Butte FSA	698,240		1,190	699,430	393,524	75,717	26,000	495,241
253	Sutton FSA	182,190	7,500	390	190,080	157,145	35,738		192,883
254	Talkeetna FSA	272,890	13,000	350	286,240	220,559	49,891	91,000	361,450
258	Willow FSA	331,880		770	332,650	288,506	50,524	16,000	355,030
259	Gr Palmer Cons FSA	957,810		4,240	962,050	318,421	22,267	450,000	790,688
	TOTALS	11,724,260	43,500	169,450	11,937,210	7,128,623	875,545	4,561,000	12,565,168

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
248	Caswell Lakes FSA	202,755	212,760	232,710
249	West Lakes FSA	1,789,330	1,632,710	1,722,720
250	Wasilla-Lakes FSA	6,844,502	6,852,130	7,511,330
251	Butte FSA	750,818	671,320	699,430
253	Sutton FSA	211,468	170,950	190,080
254	Talkeetna FSA	272,826	274,050	286,240
258	Willow FSA	315,398	291,380	332,650
259	Greater Palmer Consolidated	865,248	876,450	962,050
	TOTAL FSA	11,252,345	10,981,750	11,937,210

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
248	Caswell FSA	66,940	177,108	381,830
249	West Lakes FSA	1,969,540	1,847,573	1,741,852
250	Wasilla-Lakes FSA	5,979,368	6,679,271	8,246,194
251	Butte FSA	411,359	1,080,427	495,241
253	Sutton FSA	131,714	303,171	192,883
254	Talkeetna FSA	340,771	347,067	361,450
258	Willow FSA	295,971	350,405	355,030
259	Greater Palmer Consolidated	411,919	677,177	790,688
	TOTAL FSA	9,607,582	11,462,199	12,565,168

RECONCILIATION OF FUND BALANCE: 248

CASWELL FIRE SERVICE AREA

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	202,755	212,760	232,710
TOTAL EXPENDITURES	66,940	177,108	381,830

Audit balance as of 06/30/2010 135,705

 Estimated revenues 2010-2011 fiscal year 212,760

 Estimated expenditures 2010-2011 fiscal year (177,108)

 Loan – Principal Payment (8,334)

 Estimated adjustment to fund balance 27,318

Estimated fund balance 06/30/2011 163,023

 Estimated revenues 2011-2012 fiscal year 232,710

 Estimated expenditures 2011-2012 fiscal year (181,830)

 Capital Projects (200,000)

 Loan – Principal Payment (8,333)

 Estimated FY2011 adjustment to fund balance (157,453)

Estimated fund balance 6/30/2012 5,570

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$83,820,200. A mill rate of 3.00 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	79,007,200	237,000	0	8,500	228,500
Sr Cit/Vet	4,813,000	14,400	14,400	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	83,820,200	251,400	14,400	8,500	228,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$228,500
311 102	Real Property Taxes - Delinquent	1,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Tax/State Collected	1,040

361 000 INTEREST EARNINGS

361.100	Interest on Investments	<u>170</u>
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TOTAL ESTIMATED REVENUES \$232,710



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	196,186	210,300	228,500
311.102	Real Property-Delinquent	0	500	1,000
311.400	Penalty & Interest	3,912	1,000	2,000
311.500	Vehicle Tax State Collec	2,340	960	1,040
Total General Property Taxes		202,438	212,760	232,540
RE61-Interest Earnings				
361.100	Interest On Investments	317	0	170
Total Interest Earnings		317	0	170
Division Total: Non-Departmental		202,755	\$212,760	\$232,710
Department Total: Non-Departmental		202,755	\$212,760	\$232,710
Fund Total: CASWELL FSA #135		202,755	\$212,760	\$232,710



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	1,449
411.200	Temp Wages & Adjmts	660	1,000	6,000
411.300	Overtime Wages	0	0	500
411.400	Nonemployee Compensation	7,711	20,950	17,500
Total Salaries & Wages		8,371	21,950	25,449
EX12-Benefits				
412.100	Insurance Contrib	0	0	2,793
412.150	On-Call Health Insurance	3	3,573	2,345
412.200	Unemployment Contrib	4	6	48
412.300	Medicare	122	319	369
412.400	Retirement Contrib. - DB Plan	0	0	600
412.600	Workers Compensation	611	1,680	2,041
412.700	Sbs Contribution	514	6,716	1,560
Total Benefits		1,254	12,294	9,756
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	1,500
413.200	Expense Reimb-Within Boro	0	1,000	1,000
413.900	Other Exp - Within Boro	0	0	500
Total Expenses Within Borough		0	1,000	3,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	400
414.200	Exp Reimb- Outside Boro	0	100	933
414.400	Travel Tickets	0	0	750
Total Expenses Outside Of Boro		0	100	2,083
EX21-Communications				
421.100	Telephone	0	340	1,800
421.200	Postage	0	0	350
421.300	Communication Network	0	4,000	2,500
Total Communications		0	4,340	4,650
EX22-Advertising				
422.000	Advertising	0	0	1,000
Total Advertising		0	0	1,000
EX23-Printing				
423.000	Printing	0	500	668
Total Printing		0	500	668



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	0	1,800	4,000
424.400	Lp-Propane	0	0	300
424.500	Garbage Pickups	0	500	300
424.600	Heating Fuel-Oil	0	0	6,533
Total Utilities-Building Optrns		0	2,300	11,133
EX25-Rental/Lease				
425.200	Building Rental	0	7,216	9,000
425.300	Equipment Rental	0	0	2,000
Total Rental/Lease		0	7,216	11,000
EX26-Professional Charges				
426.300	Dues & Fees	0	500	1,000
426.600	Computer Software	115	500	2,500
426.900	Other Professional Chgs	30	50	1,500
Total Professional Charges		145	1,050	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	2,000	0
427.200	Vehicle Insurance	0	5,000	5,000
427.500	Liability Insurance	0	500	500
Total Insurance & Bond		0	7,500	5,500
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	3,000
428.200	Grounds Maint Services	0	0	5,500
428.300	Equipment Maint Services	0	0	600
428.400	Vehicle Maint Services	1,038	3,100	6,664
428.500	Commun Equip Maint Servic	90	0	2,000
428.920	Other Maintenance Service	0	0	1,000
Total Maintenance Services		1,128	3,100	18,764
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	1,000
429.210	Training/Instructor Fees	0	0	1,000
429.710	Testing	0	600	3,000
429.900	Other Contractual	41	100	500
Total Other Contractual		41	700	5,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	1,000
430.200	Copier/Fax Supplies	0	0	1,000
Total Office Supplies		0	0	2,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,212	32,100	4,000
431.200	Building Maint Supplies	0	450	750
431.300	Equipment Maint Supplies	363	2,400	2,600
431.400	Grounds Maint Supplies	0	100	800
Total Maintenance Supplies		1,575	35,050	8,150
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	40	0	1,000
432.200	Gas	1,521	3,300	4,000
Total Fuel/Oil-Vehicle Use		1,561	3,300	5,000
EX33-Misc Supplies				
433.100	Personnel Supplies	47	400	2,000
433.110	Clothing	9	1,880	3,000
433.120	Tools under \$500	0	800	634
433.200	Medical Supplies	0	100	0
433.300	Books/Subscriptions	0	0	600
433.500	Training Supplies	0	0	1,500
433.900	Other Supplies	11,925	1,100	6,000
Total Misc Supplies		11,981	4,280	13,734
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,500	2,000
434.100	Other Equip under \$5,000	5,998	2,526	5,000
434.300	Furniture Under \$5,000	0	0	5,000
Total Equipment Under \$5,000		5,998	4,026	12,000
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	157	300	30
Total Debt Service		157	300	30
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	9,617	10,873	15,422
443.110	Telecomm-Admin & Audit	2,914	375	1,991
443.300	Maintenance	0	1,500	1,500
Total Intra Govern/Recov Expens		12,531	12,748	18,913
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	21,770	47,694	200,000
Total Capital Project Transfers		21,770	47,694	200,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	428	0	18,500
451.200	Vehicles	0	7,660	0
Total Equipment Over \$5000		428	7,660	18,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
	Division Total: Non-Departmental	66,940	177,108	381,830
	Department Total: Non-Departmental	66,940	177,108	381,830
	Fund Total: CASWELL FSA #135	66,940	177,108	381,830

RECONCILIATION OF FUND BALANCE: 249**WEST LAKES FIRE SERVICE AREA**

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,789,330	1,632,710	1,722,720
TOTAL EXPENDITURES	1,969,540	1,847,573	1,741,852

Audit balance as of 06/30/2010 1,259,870

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

 Estimated expenditures 2011-2012 fiscal year (1,847,573)

 Ordinance 11- 049 (200,000)

 Estimated adjustment to fund balance (414,863)

Estimated fund balance 06/30/2011 845,007

 Estimated revenues 2011-2012 fiscal year 1,722,720

 Estimated expenditures 2011-2012 fiscal year (1,313,852)

 Capital Projects (428,000)

 Estimated FY2011 adjustment to fund balance (19,132)

Estimated fund balance 6/30/2012 825,875

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$1,150,536,800. A mill rate of 1.56 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,061,390,500	1,655,700	0	59,600	1,596,100
Sr Cit/Vet	83,065,000	129,500	129,500	0	0
Farm	3,348,700	0	0	0	0
Personal	2,732,600	4,200	0	100	4,100
Total	1,150,536,800	1,789,400	129,500	59,700	1,600,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,596,100
311 102	Real Property Taxes - Delinquent	40,000
311 200	Personal Property Taxes	4,100
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Tax/State Collected	36,840

342 000 RENTAL INCOME

342 400	Building Rental	23,000
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361 000 INTEREST

361 100	Interest on Investments	<u>2,680</u>
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TOTAL ESTIMATED REVENUES \$1,722,720



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 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	1,426,610	1,525,500	1,596,100
311.102	Real Property-Delinquent	62,099	25,000	40,000
311.200	Personal Property	4,025	3,800	4,100
311.400	Penalty & Interest	28,193	15,000	20,000
311.500	Vehicle Tax State Collec	39,440	36,580	36,840
Total General Property Taxes		1,560,367	1,605,880	1,697,040
RE37-Other State Revenue				
337.800	State PERS Relief	1,910	0	0
Total Other State Revenue		1,910	0	0
RE42-Public Safety				
342.400	Building Rental	19,800	24,000	23,000
Total Public Safety		19,800	24,000	23,000
RE61-Interest Earnings				
361.100	Interest On Investments	4,840	2,830	2,680
Total Interest Earnings		4,840	2,830	2,680
RE67-Transfer From Other Funds				
367.400	Capital Projects	158,653	0	0
Total Transfer From Other Funds		158,653	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	43,760	0	0
Total Other Revenue Sources		43,760	0	0
Division Total: Non-Departmental		1,789,330	\$1,632,710	\$1,722,720
Department Total: Non-Departmental		1,789,330	\$1,632,710	\$1,722,720
Fund Total: WEST LAKES FSA #136		1,789,330	\$1,632,710	\$1,722,720



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	79,254	105,028	104,290
411.200	Temp Wages & Adjmts	60,705	87,000	70,500
411.300	Overtime Wages	6,430	10,000	10,000
411.400	Nonemployee Compensation	247,551	265,585	347,000
Total Salaries & Wages		393,940	467,613	531,790
EX12-Benefits				
412.100	Insurance Contrib	26,558	35,945	34,115
412.150	On-Call Health Insurance	3,515	8,190	46,487
412.200	Unemployment Contrib	879	1,212	1,109
412.300	Medicare	5,474	6,781	7,711
412.400	Retirement Contrib. - DB Plan	8,282	32,161	35,156
412.410	PERS Tier IV - DC Plan	9,686	0	0
412.411	PERS Tier IV - Health Plan	449	0	0
412.412	PERS Tier IV - HRA	1,719	0	0
412.413	PERS Tier IV - OD&D	165	0	0
412.600	Workers Compensation	28,637	35,793	42,645
412.700	Sbs Contribution	24,151	30,246	32,599
Total Benefits		109,515	150,328	199,822
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	500
Total Expenses Within Borough		0	500	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	2,512	4,950	8,225
414.400	Travel Tickets	2,618	7,600	10,400
Total Expenses Outside Of Boro		5,130	12,550	18,625
EX21-Communications				
421.100	Telephone	11,170	15,000	15,000
421.200	Postage	53	2,000	2,000
Total Communications		11,223	17,000	17,000
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	140	1,000	1,000
Total Printing		140	1,000	1,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	27,194	68,300	51,000
424.200	Water & Sewer	91	1,000	200
424.300	Natural Gas	8,027	33,500	21,000
424.400	Lp-Propane	(704)	200	800
424.500	Garbage Pickups	1,152	3,000	3,000
424.550	Recycling Pickups	0	30	0
424.600	Heating Fuel-Oil	2,532	7,000	5,000
Total Utilities-Building Optrns		38,292	113,030	81,000
EX25-Rental/Lease				
425.300	Equipment Rental	893	1,000	1,000
Total Rental/Lease		893	1,000	1,000
EX26-Professional Charges				
426.300	Dues & Fees	4,561	5,040	7,430
426.600	Computer Software	5,466	5,000	6,000
426.900	Other Professional Chgs	1,178	1,900	6,050
Total Professional Charges		11,205	11,940	19,480
EX27-Insurance & Bond				
427.100	Property Insurance	5,099	6,200	7,430
427.200	Vehicle Insurance	22,028	23,000	28,200
427.500	Liability Insurance	484	1,000	1,200
Total Insurance & Bond		27,611	30,200	36,830
EX28-Maintenance Services				
428.100	Building Maint Services	2,670	3,700	3,200
428.200	Grounds Maint Services	0	2,200	0
428.300	Equipment Maint Services	8,017	12,000	8,500
428.400	Vehicle Maint Services	18,959	39,000	20,000
428.500	Commun Equip Maint Servic	2,599	4,000	2,500
428.900	Other Bldg. Maint Service	0	220	220
428.920	Other Maintenance Service	1,163	7,900	2,000
Total Maintenance Services		33,408	69,020	36,420
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,387	6,200	7,500
429.210	Training/Instructor Fees	590	0	6,000
429.710	Testing	914	2,600	1,000
429.900	Other Contractual	7,251	10,700	10,000
Total Other Contractual		15,142	19,500	24,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	3,616	4,000	5,000
430.200	Copier/Fax Supplies	436	1,000	1,500
Total Office Supplies		4,052	5,000	6,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	32,279	78,500	35,000
431.200	Building Maint Supplies	7,725	5,000	5,000
431.300	Equipment Maint Supplies	7,214	12,900	9,500
431.400	Grounds Maint Supplies	97	2,300	1,000
431.900	Other Maint. Supplies	0	78	500
Total Maintenance Supplies		47,315	98,778	51,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	392	3,500	3,000
432.200	Gas	30,932	62,000	50,000
Total Fuel/Oil-Vehicle Use		31,324	65,500	53,000
EX33-Misc Supplies				
433.100	Personnel Supplies	8,380	20,320	7,000
433.110	Clothing	15,921	22,200	16,000
433.120	Tools under \$500	1,155	1,700	2,000
433.200	Medical Supplies	749	1,000	1,000
433.300	Books/Subscriptions	1,040	2,000	2,000
433.500	Training Supplies	3,800	2,500	3,500
433.900	Other Supplies	34,484	46,600	15,000
Total Misc Supplies		65,529	96,320	46,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	10,250	5,000	5,900
434.100	Other Equip under \$5,000	19,418	28,000	12,600
434.300	Furniture Under \$5,000	1,161	2,000	2,500
Total Equipment Under \$5,000		30,829	35,000	21,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	66,568	113,283	102,726
443.110	Telecomm-Admin & Audit	53,962	46,339	51,659
443.300	Maintenance	13,407	7,500	13,000
Total Intra Govern/Recov Expens		133,937	167,122	167,385
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	975,300	479,000	428,000
Total Capital Project Transfers		975,300	479,000	428,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	15,554	6,672	0
451.200	Vehicles	7,985	0	0
451.300	Furniture over \$5,000	11,216	0	0
Total Equipment Over \$5000		34,755	6,672	0
Division Total: Non-Departmental		1,969,540	1,847,573	1,741,852
Department Total: Non-Departmental		1,969,540	1,847,573	1,741,852
Fund Total: WEST LAKES FSA #136		1,969,540	1,847,573	1,741,852

RECONCILIATION OF FUND BALANCE: 250**WASILLA-LAKES FIRE SERVICE AREA**

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	6,844,502	6,852,130	7,511,330
TOTAL EXPENDITURES	5,979,368	6,679,271	8,246,194

Audit balance as of 06/30/2010 4,003,853

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

Estimated expenditures 2010-2011 fiscal year (6,679,271)

Estimated adjustment to fund balance 172,859

Estimated fund balance 6/30/2011 4,176,712

Estimated revenues 2011-2012 fiscal year 7,511,330

Estimated expenditures 2011-2012 fiscal year (4,369,952)

Capital Projects (3,350,000)

Debt Service (526,242)

Estimated FY2011 adjustment to fund balance (734,864)

Estimated fund balance 6/30/2012 3,441,848

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$4,120,198,300. A mill rate of 1.92 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	3,773,600,500	7,245,300	0	260,800	6,984,500
Sr Cit/Vet	270,920,300	520,100	520,100	0	0
Farm	20,541,600	0	0	0	0
Personal	55,135,900	105,800	0	3,800	102,000
Total	4,120,198,300	7,871,200	520,100	264,600	7,086,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$6,984,500
311 102	Real Property Taxes - Delinquent	100,000
311 200	Personal Property Taxes	102,000
311 400	Penalty & Interest on Delinquent Taxes	50,000
311 500	Vehicle Tax/State Collected	115,170

341 000 FEES

341 971	Fire Plan Review	150,000
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342 000 BUILDING RENTAL- FIRE FEES

342 900	Fire-False Alarms	500
342 910	Fire-Illegal Burns	500
342 920	Fire-Vehicles	500
342 930	Fire-Hazmat Response	1,000

361 000 INTEREST

361 100	Interest on Investments	<u>7,160</u>
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TOTAL ESTIMATED REVENUES

\$7,511,330



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE11-General Property Taxes				
311.100	Real Property	6,120,668	6,420,700	6,984,500
311.102	Real Property-Delinquent	120,815	70,000	100,000
311.200	Personal Property	92,861	96,300	102,000
311.202	Personal Property-Delinq	39	0	0
311.400	Penalty & Interest	64,942	40,000	50,000
311.500	Vehicle Tax State Collec	121,990	112,130	115,170
Total General Property Taxes		6,521,315	6,739,130	7,351,670
RE37-Other State Revenue				
337.800	State PERS Relief	38,319	0	0
Total Other State Revenue		38,319	0	0
RE41-General Government				
341.971	Fire Plan Review Fees	148,152	100,000	150,000
Total General Government		148,152	100,000	150,000
RE42-Public Safety				
342.400	Building Rental	4,699	3,000	0
342.900	Fire - False Alarms	325	100	500
342.910	Fire - Illegal Burns	470	1,000	500
342.920	Fire - Vehicles	0	1,000	500
342.930	Fire - Hazmat Response	2,518	1,000	1,000
Total Public Safety		8,012	6,100	2,500
RE61-Interest Earnings				
361.100	Interest On Investments	12,901	6,900	7,160
Total Interest Earnings		12,901	6,900	7,160
RE67-Transfer From Other Funds				
367.400	Capital Projects	6,595	0	0
Total Transfer From Other Funds		6,595	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	109,208	0	0
Total Other Revenue Sources		109,208	0	0
Division Total: Non-Departmental		6,844,502	\$6,852,130	\$7,511,330
Department Total: Non-Departmental		6,844,502	\$6,852,130	\$7,511,330
Fund Total: WASILLA-LAKES FSA #130		6,844,502	\$6,852,130	\$7,511,330



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX11-Salaries & Wages				
411.100	Permanent Wages	475,974	454,954	471,323
411.200	Temp Wages & Adjmts	19,383	58,380	58,380
411.300	Overtime Wages	59,112	60,000	60,000
411.400	Nonemployee Compensation	383,300	503,140	503,140
Total Salaries & Wages		937,769	1,076,474	1,092,843
EX12-Benefits				
412.100	Insurance Contrib	147,157	149,508	148,827
412.150	On-Call Health Insurance	1,498	67,404	67,404
412.200	Unemployment Contrib	3,406	3,440	3,539
412.300	Medicare	13,599	15,609	15,847
412.400	Retirement Contrib. - DB Plan	127,204	143,982	163,435
412.410	PERS Tier IV - DC Plan	11,536	0	0
412.411	PERS Tier IV - Health Plan	543	0	0
412.412	PERS Tier IV - HRA	2,221	0	0
412.413	PERS Tier IV - OD&D	199	0	0
412.600	Workers Compensation	66,277	78,366	83,253
412.700	Sbs Contribution	57,429	65,988	66,992
Total Benefits		431,069	524,297	549,297
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	6,734	23,330	25,330
414.400	Travel Tickets	2,067	11,200	21,700
Total Expenses Outside Of Boro		8,801	34,530	47,030
EX21-Communications				
421.100	Telephone	41,420	63,112	68,552
421.200	Postage	271	800	1,850
421.300	Communication Network	1,106	10,464	10,464
Total Communications		42,797	74,376	80,866
EX22-Advertising				
422.000	Advertising	1,444	10,600	2,600
Total Advertising		1,444	10,600	2,600
EX23-Printing				
423.000	Printing	324	6,700	1,250
Total Printing		324	6,700	1,250



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX24-Utilities-Building Oprtns				
424.100	Electricity	29,760	60,000	64,272
424.200	Water & Sewer	198	400	600
424.300	Natural Gas	11,581	24,960	29,440
424.400	Lp-Propane	19	2,050	2,050
424.500	Garbage Pickups	2,243	5,000	5,287
424.550	Recycling Pickups	0	75	0
424.600	Heating Fuel-Oil	3,036	4,000	3,000
Total Utilities-Building Oprtns		46,837	96,485	104,649
EX25-Rental/Lease				
425.200	Building Rental	28,705	131,650	27,808
425.300	Equipment Rental	1,624	10,891	6,385
Total Rental/Lease		30,329	142,541	34,193
EX26-Professional Charges				
426.300	Dues & Fees	6,549	7,800	9,000
426.600	Computer Software	17,718	15,800	18,800
426.900	Other Professional Chgs	8,750	25,025	20,489
Total Professional Charges		33,017	48,625	48,289
EX27-Insurance & Bond				
427.100	Property Insurance	19,214	23,200	28,000
427.200	Vehicle Insurance	52,085	55,000	61,550
427.500	Liability Insurance	1,928	2,800	2,700
Total Insurance & Bond		73,227	81,000	92,250
EX28-Maintenance Services				
428.100	Building Maint Services	20,708	20,685	28,205
428.200	Grounds Maint Services	813	5,119	9,500
428.300	Equipment Maint Services	18,432	25,700	18,700
428.400	Vehicle Maint Services	40,529	77,500	79,700
428.500	Commun Equip Maint Servic	5,290	11,320	15,400
428.910	Building Improve Services	0	5,000	10,000
428.920	Other Maintenance Service	2,444	4,000	5,000
Total Maintenance Services		88,216	149,324	166,505
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8,488	24,100	56,200
429.210	Training/Instructor Fees	2,564	3,200	3,200
429.710	Testing	1,754	8,650	10,700
429.900	Other Contractual	1,785	6,050	6,300
Total Other Contractual		14,591	42,000	76,400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,763	9,250	9,250
430.200	Copier/Fax Supplies	745	3,000	3,000
Total Office Supplies		5,508	12,250	12,250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	72,867	110,000	86,200
431.200	Building Maint Supplies	15,556	24,700	26,600
431.300	Equipment Maint Supplies	19,449	52,300	52,300
431.400	Grounds Maint Supplies	998	4,750	6,400
431.900	Other Maint. Supplies	214	950	2,150
Total Maintenance Supplies		109,084	192,700	173,650
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	450	4,500	4,500
432.200	Gas	77,513	83,000	83,000
Total Fuel/Oil-Vehicle Use		77,963	87,500	87,500
EX33-Misc Supplies				
433.100	Personnel Supplies	9,595	61,750	67,700
433.110	Clothing	92,077	133,910	136,650
433.120	Tools under \$500	12,343	20,800	20,800
433.200	Medical Supplies	74	4,800	5,400
433.300	Books/Subscriptions	7,231	13,602	15,902
433.500	Training Supplies	8,659	28,000	28,000
433.900	Other Supplies	93,902	120,700	141,700
Total Misc Supplies		223,881	383,562	416,152
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	21,635	30,000	24,000
434.100	Other Equip under \$5,000	159,098	134,000	145,500
434.300	Furniture Under \$5,000	386	5,100	47,000
Total Equipment Under \$5,000		181,119	169,100	216,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	131,169	178,056	194,369
443.110	Telecomm-Admin & Audit	130,302	193,473	232,741
443.300	Maintenance	14,458	20,000	20,000
Total Intra Govern/Recov Expens		275,929	391,529	447,110
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	2,573,000	2,154,000	3,350,000
446.500	Transfer To- Fund 480	75,000	0	0
Total Capital Project Transfers		2,648,000	2,154,000	3,350,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,748	66,100	48,000
Total Equipment Over \$5000		5,748	66,100	48,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	9,491	0
Total Small Bldg Const/Imprv		0	9,491	0
Division Total: Non-Departmental		5,235,653	5,753,184	7,047,334
Department Total: Non-Departmental		5,235,653	5,753,184	7,047,334



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Di				
EX11-Salaries & Wages				
411.100	Permanent Wages	163,057	159,628	168,579
411.200	Temp Wages & Adjmts	27,019	52,860	54,182
411.300	Overtime Wages	13,273	20,000	20,000
Total Salaries & Wages		203,349	232,488	242,761
EX12-Benefits				
412.100	Insurance Contrib	50,470	53,325	53,865
412.200	Unemployment Contrib	1,221	1,395	1,457
412.300	Medicare	2,949	3,372	3,521
412.400	Retirement Contrib. - DB Plan	38,963	50,224	58,007
412.410	PERS Tier IV - DC Plan	4,632	0	0
412.411	PERS Tier IV - Health Plan	231	0	0
412.412	PERS Tier IV - HRA	1,190	0	0
412.413	PERS Tier IV - OD&D	85	0	0
412.600	Workers Compensation	12,227	15,853	17,374
412.700	Sbs Contribution	12,466	14,252	14,882
Total Benefits		124,434	138,421	149,106
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	815	6,810	7,340
414.400	Travel Tickets	0	3,600	7,000
Total Expenses Outside Of Boro		815	10,410	14,340
EX21-Communications				
421.100	Telephone	0	4,000	4,000
421.200	Postage	225	700	700
421.300	Communication Network	0	100	100
Total Communications		225	4,800	4,800
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	164	1,350	1,500
Total Printing		164	1,350	1,500
EX25-Rental/Lease				
425.300	Equipment Rental	1,047	1,800	2,100
Total Rental/Lease		1,047	1,800	2,100
EX26-Professional Charges				
426.300	Dues & Fees	190	620	525
426.600	Computer Software	2,427	2,500	5,500
Total Professional Charges		2,617	3,120	6,025



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code De				
EX27-Insurance & Bond				
427.500	Liability Insurance	418	500	600
Total Insurance & Bond		418	500	600
EX28-Maintenance Services				
428.300	Equipment Maint Services	767	1,030	1,530
428.400	Vehicle Maint Services	0	3,000	4,100
428.500	Commun Equip Maint Servic	0	420	450
Total Maintenance Services		767	4,450	6,080
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,276	3,495	5,595
429.210	Training/Instructor Fees	410	0	1,000
429.900	Other Contractual	0	400	400
Total Other Contractual		3,686	3,895	6,995
EX30-Office Supplies				
430.100	Office Supplies < \$500	463	2,700	2,700
430.200	Copier/Fax Supplies	349	1,000	1,000
Total Office Supplies		812	3,700	3,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	164	1,000	1,000
431.300	Equipment Maint Supplies	262	750	1,100
Total Maintenance Supplies		426	1,750	2,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	90	90
432.200	Gas	0	2,000	2,000
Total Fuel/Oil-Vehicle Use		0	2,090	2,090
EX33-Misc Supplies				
433.100	Personnel Supplies	106	1,030	1,130
433.110	Clothing	0	2,080	4,930
433.120	Tools under \$500	0	250	300
433.300	Books/Subscriptions	1,527	2,000	2,000
433.500	Training Supplies	0	0	1,000
433.900	Other Supplies	412	1,900	2,350
Total Misc Supplies		2,045	7,260	11,710
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,838	6,400	6,000
434.100	Other Equip under \$5,000	2,297	1,500	9,000
434.300	Furniture Under \$5,000	1,361	3,000	3,000
Total Equipment Under \$5,000		9,496	10,900	18,000
Division Total: Fire Code Deferment		350,301	427,334	472,307



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency :				
EX21-Communications				
421.100	Telephone	10,234	26,071	26,853
Total Communications		10,234	26,071	26,853
EX24-Utilities-Building Oprtns				
424.100	Electricity	22,829	36,179	41,250
424.200	Water & Sewer	3,074	3,575	4,070
424.300	Natural Gas	26,439	44,165	45,490
424.500	Garbage Pickups	1,557	3,300	3,399
424.550	Recycling Pickups	0	0	454
Total Utilities-Building Oprtns		53,899	87,219	94,663
EX25-Rental/Lease				
425.300	Equipment Rental	3,768	9,482	9,766
Total Rental/Lease		3,768	9,482	9,766
EX26-Professional Charges				
426.600	Computer Software	765	2,200	2,266
426.900	Other Professional Chgs	1,562	0	0
Total Professional Charges		2,327	2,200	2,266
EX28-Maintenance Services				
428.100	Building Maint Services	6,654	15,170	6,897
428.200	Grounds Maint Services	385	2,800	2,420
428.300	Equipment Maint Services	4,268	9,328	9,981
428.900	Other Bldg. Maint Service	0	1,650	1,650
Total Maintenance Services		11,307	28,948	20,948
EX29-Other Contractual				
429.900	Other Contractual	894	5,200	7,675
Total Other Contractual		894	5,200	7,675
EX30-Office Supplies				
430.100	Office Supplies < \$500	68	2,200	2,200
430.200	Copier/Fax Supplies	0	660	660
Total Office Supplies		68	2,860	2,860
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	3,695	6,100	6,713
431.300	Equipment Maint Supplies	525	3,190	3,190
431.400	Grounds Maint Supplies	214	715	715
Total Maintenance Supplies		4,434	10,005	10,618
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	171	1,430	1,430
Total Fuel/Oil-Vehicle Use		171	1,430	1,430



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency :				
EX33-Misc Supplies				
433.100	Personnel Supplies	545	605	756
433.120	Tools under \$500	86	605	605
433.900	Other Supplies	371	715	858
Total Misc Supplies		1,002	1,925	2,219
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,025	3,025
434.100	Other Equip under \$5,000	3,029	2,640	2,640
434.300	Furniture Under \$5,000	3,850	3,448	3,448
Total Equipment Under \$5,000		6,879	9,113	9,113
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	10,431	8,000	8,000
Total Intra Govern/Recov Expens		10,431	8,000	8,000
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	288,000	303,000	526,242
Total Operating Fund Transfers		288,000	303,000	526,242
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,300	3,300
Total Equipment Over \$5000		0	3,300	3,300
Division Total: Emergency Services Bldg		393,414	498,753	725,953
Department Total: Emergency Services		743,715	926,087	1,198,260
Fund Total: WASILLA-LAKES FSA #130		5,979,368	6,679,271	8,245,594

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	750,818	671,320	699,430
TOTAL EXPENDITURES	411,359	1,080,427	495,241

Audit balance as of 06/30/2010 767,381

Estimated revenues 2010-2011 fiscal year 671,320

Estimated expenditures 2010-2011 fiscal year (1,080,427)

Ordinance 11-055 (34,500)

Ordinance 11-059 (Pending) (85,600)

Estimated adjustment to fund balance (529,207)

Estimated fund balance 06/30/2011 238,174

Estimated revenues 2011-2012 fiscal year 699,430

Estimated expenditures 2011-2012 fiscal year (469,241)

Capital Projects (26,000)

Estimated FY2011 adjustment to fund balance 204,189

Estimated fund balance 6/30/2012 442,363

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$267,919,350. A mill rate of 2.94 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	234,670,450	689,900	0	24,800	665,100
Sr Cit/Vet	30,867,200	90,700	90,700	0	0
Farm	2,381,700	0	0	0	0
Personal	0	0	0	0	0
Total	267,919,350	780,600	90,700	24,800	665,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$665,100
311 102	Real Property Taxes - Delinquent	15,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Tax/State Collected	12,140

361 000 INTEREST

361 100	Interest on Investments	<u>1,190</u>
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TOTAL ESTIMATED REVENUES \$699,430



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	619,961	643,300	665,100
311.102	Real Property-Delinquent	24,989	10,000	15,000
311.200	Personal Property	65	0	0
311.400	Penalty & Interest	11,837	5,000	6,000
311.500	Vehicle Tax State Collec	13,380	12,050	12,140
Total General Property Taxes		670,232	670,350	698,240
RE37-Other State Revenue				
337.800	State PERS Relief	909	0	0
Total Other State Revenue		909	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	2,156	970	1,190
Total Interest Earnings		2,156	970	1,190
RE67-Transfer From Other Funds				
367.400	Capital Projects	77,521	0	0
Total Transfer From Other Funds		77,521	0	0
Division Total: Non-Departmental		750,818	\$671,320	\$699,430
Department Total: Non-Departmental		750,818	\$671,320	\$699,430
Fund Total: BUTTE FSA #2		750,818	\$671,320	\$699,430



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	14,438	13,257	25,961
411.200	Temp Wages & Adjmts	5,764	0	0
411.300	Overtime Wages	354	1,050	1,000
411.400	Nonemployee Compensation	52,480	67,594	55,000
Total Salaries & Wages		73,036	81,901	81,961
EX12-Benefits				
412.100	Insurance Contrib	3,738	3,950	7,182
412.150	On-Call Health Insurance	420	15,749	7,369
412.200	Unemployment Contrib	124	86	162
412.300	Medicare	1,060	1,188	1,189
412.400	Retirement Contrib. - DB Plan	3,939	4,000	8,293
412.600	Workers Compensation	5,281	6,269	6,573
412.700	Sbs Contribution	4,478	5,304	5,025
Total Benefits		19,040	36,546	35,793
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	250
413.900	Other Exp - Within Boro	0	0	250
Total Expenses Within Borough		0	0	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	350
414.400	Travel Tickets	0	0	350
Total Expenses Outside Of Boro		0	0	700
EX21-Communications				
421.100	Telephone	3,110	6,000	6,000
421.200	Postage	0	100	100
421.300	Communication Network	0	100	100
Total Communications		3,110	6,200	6,200
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		0	250	250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	13,409	25,954	23,500
424.200	Water & Sewer	33	250	100
424.300	Natural Gas	6,802	19,000	20,000
424.500	Garbage Pickups	185	500	500
424.550	Recycling Pickups	0	20	0
424.600	Heating Fuel-Oil	4,032	7,000	7,000
Total Utilities-Building Optrns		24,461	52,724	51,100
EX25-Rental/Lease				
425.300	Equipment Rental	76	900	150
Total Rental/Lease		76	900	150
EX26-Professional Charges				
426.300	Dues & Fees	445	1,600	1,230
426.600	Computer Software	2,553	2,500	3,000
426.900	Other Professional Chgs	326	1,500	800
Total Professional Charges		3,324	5,600	5,030
EX27-Insurance & Bond				
427.100	Property Insurance	10,791	13,000	14,000
427.200	Vehicle Insurance	10,687	13,000	13,320
427.500	Liability Insurance	179	230	160
Total Insurance & Bond		21,657	26,230	27,480
EX28-Maintenance Services				
428.100	Building Maint Services	552	5,000	5,000
428.200	Grounds Maint Services	0	500	1,000
428.300	Equipment Maint Services	3,755	6,000	6,000
428.400	Vehicle Maint Services	13,814	16,500	24,500
428.500	Commun Equip Maint Servic	620	1,500	1,500
428.900	Other Bldg. Maint Service	0	0	500
428.920	Other Maintenance Service	2	500	535
Total Maintenance Services		18,743	30,000	39,035
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	350	500	500
429.210	Training/Instructor Fees	350	600	600
429.710	Testing	683	1,600	1,600
429.900	Other Contractual	174	600	1,000
Total Other Contractual		1,557	3,300	3,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,016	2,580	2,200
430.200	Copier/Fax Supplies	110	800	1,000
Total Office Supplies		1,126	3,380	3,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	20,015	19,800	20,000
431.200	Building Maint Supplies	3,266	5,450	4,500
431.300	Equipment Maint Supplies	4,430	6,400	6,000
431.400	Grounds Maint Supplies	50	850	800
431.900	Other Maint. Supplies	0	400	400
Total Maintenance Supplies		27,761	32,900	31,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	112	1,500	1,700
432.200	Gas	16,347	22,000	25,000
Total Fuel/Oil-Vehicle Use		16,459	23,500	26,700
EX33-Misc Supplies				
433.100	Personnel Supplies	2,705	3,000	25,000
433.110	Clothing	34,284	15,000	19,000
433.120	Tools under \$500	3,051	2,500	2,000
433.200	Medical Supplies	375	550	600
433.300	Books/Subscriptions	30	500	575
433.500	Training Supplies	0	700	600
433.900	Other Supplies	9,607	16,000	10,000
Total Misc Supplies		50,052	38,250	57,775
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,052	1,500	2,500
434.100	Other Equip under \$5,000	34,789	26,170	7,000
434.300	Furniture Under \$5,000	425	1,000	500
Total Equipment Under \$5,000		37,266	28,670	10,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	34,811	45,976	51,461
443.110	Telecomm-Admin & Audit	9,091	14,239	17,256
443.300	Maintenance	3,407	7,000	7,000
Total Intra Govern/Recov Expens		47,309	67,215	75,717
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	58,800	638,111	26,000
Total Capital Project Transfers		58,800	638,111	26,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,582	4,500	12,000
Total Equipment Over \$5000		7,582	4,500	12,000
Division Total: Non-Departmental		411,359	1,080,427	495,241
Department Total: Non-Departmental		411,359	1,080,427	495,241
Fund Total: BUTTE FSA #2		411,359	1,080,427	495,241

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	211,468	170,950	190,080
TOTAL EXPENDITURES	131,714	303,171	192,883

Audit balance as of 06/30/2010			232,539
Estimated revenues 2010-2011 fiscal year	170,950		
Estimated expenditures 2010-2011 fiscal year	(303,171)		
Estimated adjustment to fund balance		(132,221)	
Estimated fund balance 06/30/2011			100,318
Estimated revenues 2011-2012 fiscal year	190,080		
Estimated expenditures 2011-2012 fiscal year	(192,883)		
Estimated FY2011 adjustment to fund balance		(2,803)	
Estimated fund balance 6/30/2012			97,515



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	136,538	154,300	165,400
311.102	Real Property-Delinquent	9,961	2,000	9,000
311.200	Personal Property	79	0	0
311.400	Penalty & Interest	4,479	2,000	3,500
311.500	Vehicle Tax State Collec	4,280	4,270	4,290
Total General Property Taxes		155,337	162,570	182,190
RE37-Other State Revenue				
337.800	State PERS Relief	182	0	0
Total Other State Revenue		182	0	0
RE42-Public Safety				
342.400	Building Rental	4,000	8,000	7,500
Total Public Safety		4,000	8,000	7,500
RE61-Interest Earnings				
361.100	Interest On Investments	702	380	390
Total Interest Earnings		702	380	390
RE67-Transfer From Other Funds				
367.400	Capital Projects	51,247	0	0
Total Transfer From Other Funds		51,247	0	0
Division Total: Non-Departmental		211,468	\$170,950	\$190,080
Department Total: Non-Departmental		211,468	\$170,950	\$190,080
Fund Total: SUTTON FSA #4		211,468	\$170,950	\$190,080



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,888	2,652	2,885
411.200	Temp Wages & Adjmts	2,620	6,000	6,000
411.300	Overtime Wages	71	350	500
411.400	Nonemployee Compensation	15,148	16,279	16,279
Total Salaries & Wages		20,727	25,281	25,664
EX12-Benefits				
412.100	Insurance Contrib	747	790	798
412.150	On-Call Health Insurance	0	8,819	2,180
412.200	Unemployment Contrib	34	55	57
412.300	Medicare	301	367	373
412.400	Retirement Contrib. - DB Plan	787	2,517	2,887
412.600	Workers Compensation	1,497	1,545	1,649
412.700	Sbs Contribution	1,271	1,648	1,574
412.800	Wellness/Other	40	0	0
Total Benefits		4,677	15,741	9,518
EX21-Communications				
421.100	Telephone	2,534	4,300	4,500
421.200	Postage	0	170	170
Total Communications		2,534	4,470	4,670
EX22-Advertising				
422.000	Advertising	0	100	100
Total Advertising		0	100	100
EX23-Printing				
423.000	Printing	0	400	400
Total Printing		0	400	400
EX24-Utilities-Building Optrns				
424.100	Electricity	5,725	10,000	10,500
424.200	Water & Sewer	9	50	50
424.300	Natural Gas	61	150	150
424.500	Garbage Pickups	195	472	530
424.550	Recycling Pickups	0	15	0
424.600	Heating Fuel-Oil	4,505	12,000	14,000
Total Utilities-Building Optrns		10,495	22,687	25,230
EX25-Rental/Lease				
425.300	Equipment Rental	1,776	2,300	2,300
Total Rental/Lease		1,776	2,300	2,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	417	1,300	800
426.600	Computer Software	1,793	510	2,200
426.900	Other Professional Chgs	17	1,410	1,005
Total Professional Charges		2,227	3,220	4,005
EX27-Insurance & Bond				
427.100	Property Insurance	2,060	2,550	2,750
427.200	Vehicle Insurance	3,084	4,000	3,500
427.500	Liability Insurance	9	75	63
Total Insurance & Bond		5,153	6,625	6,313
EX28-Maintenance Services				
428.100	Building Maint Services	163	500	1,200
428.200	Grounds Maint Services	1,125	671	1,700
428.300	Equipment Maint Services	3,862	3,300	4,000
428.400	Vehicle Maint Services	1,052	16,000	8,000
428.500	Commun Equip Maint Servic	874	2,070	2,000
428.920	Other Maintenance Service	1	300	0
Total Maintenance Services		7,077	22,841	16,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	650	0
429.210	Training/Instructor Fees	0	225	225
429.710	Testing	432	1,900	900
429.900	Other Contractual	203	1,567	1,100
Total Other Contractual		635	4,342	2,225
EX30-Office Supplies				
430.100	Office Supplies < \$500	48	800	1,000
430.200	Copier/Fax Supplies	0	510	510
Total Office Supplies		48	1,310	1,510
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,691	8,000	9,000
431.200	Building Maint Supplies	41	1,800	1,500
431.300	Equipment Maint Supplies	743	1,836	2,000
431.400	Grounds Maint Supplies	0	306	300
431.900	Other Maint. Supplies	0	50	60
Total Maintenance Supplies		4,475	11,992	12,860
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	4	1,300	1,300
432.200	Gas	4,235	7,000	9,000
Total Fuel/Oil-Vehicle Use		4,239	8,300	10,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	353	1,300	1,300
433.110	Clothing	723	2,000	11,100
433.120	Tools under \$500	75	700	700
433.200	Medical Supplies	375	500	500
433.300	Books/Subscriptions	30	250	250
433.500	Training Supplies	0	1,005	1,000
433.900	Other Supplies	(404)	2,000	2,000
Total Misc Supplies		1,152	7,755	16,850
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	35	1,500	3,000
434.100	Other Equip under \$5,000	1,353	3,020	8,000
434.300	Furniture Under \$5,000	0	0	1,800
Total Equipment Under \$5,000		1,388	4,520	12,800
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	22,960	20,312	22,840
443.110	Telecomm-Admin & Audit	2,797	6,495	10,398
443.300	Maintenance	3,860	2,500	2,500
Total Intra Govern/Recov Expens		29,617	29,307	35,738
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	34,876	126,480	0
Total Capital Project Transfers		34,876	126,480	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	618	5,500	5,500
Total Equipment Over \$5000		618	5,500	5,500
Division Total: Non-Departmental		131,714	303,171	192,883
Department Total: Non-Departmental		131,714	303,171	192,883
Fund Total: SUTTON FSA #4		131,714	303,171	192,883

RECONCILIATION OF FUND BALANCE: 254**TALKEETNA FIRE SERVICE AREA**

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	272,826	274,050	286,240
TOTAL EXPENDITURES	340,771	347,067	361,450

Audit balance as of 06/30/2010 148,251

 Estimated revenues 2010-2011 fiscal year 274,050

 Estimated expenditures 2010-2011 fiscal year (347,067)

 Estimated adjustment to fund balance (73,017)

Estimated fund balance 06/30/2011 75,234

 Estimated revenues 2011-2012 fiscal year 286,240

 Estimated expenditures 2011-2012 fiscal year (270,450)
 Capital Projects (91,000)

 Estimated FY2011 adjustment to fund balance (75,210)

Estimated fund balance 6/30/2012 24

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$ 157,893,270. A mill rate of 1.84 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	144,144,550	265,200	0	9,500	255,700
Sr Cit/Vet	11,786,150	21,600	21,600	0	0
Farm	0	0	0	0	0
Personal	1,962,570	3,600	0	100	3,500
Total	157,893,270	290,400	21,600	9,600	259,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$255,700
311 102	Real Property Taxes - Delinquent	6,000
311 200	Personal Property Taxes	3,500
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	3,690

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance and one rescue unit	13,000
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361 000 INTEREST

361 100	Interest on Investments	<u>350</u>
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TOTAL ESTIMATED REVENUES \$286,240



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	242,110	249,500	255,700
311.102	Real Property-Delinquent	8,368	5,000	6,000
311.200	Personal Property	448	500	3,500
311.400	Penalty & Interest	4,559	2,500	4,000
311.500	Vehicle Tax State Collec	5,400	3,790	3,690
Total General Property Taxes		260,885	261,290	272,890
RE37-Other State Revenue				
337.800	State PERS Relief	364	0	0
Total Other State Revenue		364	0	0
RE42-Public Safety				
342.400	Building Rental	10,550	12,100	13,000
Total Public Safety		10,550	12,100	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	639	660	350
Total Interest Earnings		639	660	350
RE67-Transfer From Other Funds				
367.400	Capital Projects	343	0	0
Total Transfer From Other Funds		343	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	45	0	0
Total Other Revenue Sources		45	0	0
Division Total: Non-Departmental		272,826	\$274,050	\$286,240
Department Total: Non-Departmental		272,826	\$274,050	\$286,240
Fund Total: TALKEETNA FSA #24		272,826	\$274,050	\$286,240



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,776	5,303	4,327
411.200	Temp Wages & Adjmts	10,566	15,000	15,000
411.300	Overtime Wages	142	1,000	500
411.400	Nonemployee Compensation	34,555	38,724	39,642
Total Salaries & Wages		51,039	60,027	59,469
EX12-Benefits				
412.100	Insurance Contrib	1,495	1,580	1,197
412.150	On-Call Health Insurance	15	11,339	5,311
412.200	Unemployment Contrib	99	128	119
412.300	Medicare	741	871	863
412.400	Retirement Contrib. - DB Plan	1,575	1,763	1,485
412.600	Workers Compensation	3,693	4,595	4,769
412.700	Sbs Contribution	3,129	3,910	3,646
Total Benefits		10,747	24,186	17,390
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	401	1,000	600
Total Expenses Within Borough		401	1,000	600
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	250
414.200	Exp Reimb- Outside Boro	1,016	240	1,000
414.400	Travel Tickets	0	1,400	1,200
Total Expenses Outside Of Boro		1,016	1,640	2,450
EX21-Communications				
421.100	Telephone	3,703	5,200	5,000
421.200	Postage	117	88	450
421.300	Communication Network	748	2,050	1,200
Total Communications		4,568	7,338	6,650
EX22-Advertising				
422.000	Advertising	0	950	600
Total Advertising		0	950	600
EX23-Printing				
423.000	Printing	0	400	400
Total Printing		0	400	400



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Optrns				
424.100	Electricity	8,299	19,000	14,200
424.200	Water & Sewer	1,530	1,450	1,800
424.300	Natural Gas	122	300	300
424.400	Lp-Propane	71	241	150
424.500	Garbage Pickups	458	450	600
424.550	Recycling Pickups	0	10	0
424.600	Heating Fuel-Oil	5,741	17,000	13,000
Total Utilities-Building Optrns		16,221	38,451	30,050
EX25-Rental/Lease				
425.300	Equipment Rental	5	600	100
Total Rental/Lease		5	600	100
EX26-Professional Charges				
426.300	Dues & Fees	255	900	500
426.600	Computer Software	1,905	1,600	2,500
426.900	Other Professional Chgs	244	1,750	1,600
Total Professional Charges		2,404	4,250	4,600
EX27-Insurance & Bond				
427.100	Property Insurance	8,423	9,500	10,900
427.200	Vehicle Insurance	4,558	5,500	5,400
427.500	Liability Insurance	98	150	150
Total Insurance & Bond		13,079	15,150	16,450
EX28-Maintenance Services				
428.100	Building Maint Services	26	2,000	2,000
428.200	Grounds Maint Services	3,453	9,500	5,500
428.300	Equipment Maint Services	5,022	7,100	7,000
428.400	Vehicle Maint Services	6,102	10,800	7,500
428.500	Commun Equip Maint Servic	0	1,500	1,800
428.920	Other Maintenance Service	1	200	800
Total Maintenance Services		14,604	31,100	24,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	500	1,500
429.210	Training/Instructor Fees	0	500	500
429.710	Testing	368	1,200	1,000
429.900	Other Contractual	421	800	600
Total Other Contractual		789	3,000	3,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	226	700	500
430.200	Copier/Fax Supplies	399	800	600
Total Office Supplies		625	1,500	1,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,429	10,000	10,000
431.200	Building Maint Supplies	1,499	2,000	2,000
431.300	Equipment Maint Supplies	1,523	4,510	2,500
431.400	Grounds Maint Supplies	17	380	400
431.900	Other Maint. Supplies	15	536	600
Total Maintenance Supplies		12,483	17,426	15,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	212	1,500	1,500
432.200	Gas	9,409	16,000	15,000
Total Fuel/Oil-Vehicle Use		9,621	17,500	16,500
EX33-Misc Supplies				
433.100	Personnel Supplies	708	1,490	1,500
433.110	Clothing	161	3,500	2,000
433.120	Tools under \$500	269	1,000	800
433.200	Medical Supplies	980	600	1,100
433.300	Books/Subscriptions	68	925	500
433.500	Training Supplies	0	1,600	1,000
433.900	Other Supplies	4,068	7,000	5,000
Total Misc Supplies		6,254	16,115	11,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,984	0	2,000
434.100	Other Equip under \$5,000	6,366	3,308	6,000
434.300	Furniture Under \$5,000	0	1,000	600
Total Equipment Under \$5,000		8,350	4,308	8,600
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	37,774	25,571	28,674
443.110	Telecomm-Admin & Audit	2,448	13,363	13,717
443.300	Maintenance	14,855	7,500	7,500
Total Intra Govern/Recov Expens		55,077	46,434	49,891
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	132,300	55,692	91,000
Total Capital Project Transfers		132,300	55,692	91,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	1,188	0	0
Total Equipment Over \$5000		1,188	0	0
Division Total: Non-Departmental		340,771	347,067	361,450
Department Total: Non-Departmental		340,771	347,067	361,450
Fund Total: TALKEETNA FSA #24		340,771	347,067	361,450

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	315,398	291,380	332,650
TOTAL EXPENDITURES	295,971	350,405	355,030

Audit balance as of 06/30/2010 390,922

Estimated revenues 2010-2011 fiscal year 291,380

Estimated expenditures 2010-2011 fiscal year (350,405)

Estimated adjustment to fund balance (59,025)

Estimated fund balance 06/30/2011 331,897

Estimated revenues 2011-2012 fiscal year 332,650

Estimated expenditures 2011-2012 fiscal year (339,030)
Capital Projects (16,000)

Estimated FY2011 adjustment to fund balance (22,380)

Estimated fund balance 6/30/2012 309,517

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$268,685,020. A Mill rate of 1.29 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	243,987,090	314,700	0	11,300	303,400
Sr Cit/Vet	24,004,200	30,900	30,900	0	0
Farm	39,810	0	0	0	0
Personal	653,920	800	0	0	800
Total	268,685,020	346,400	30,900	11,300	304,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$303,400
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	800
311.202	Personal Property-Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Tax/State Collected	6,680

361 000 INTEREST

361 100	Interest on Investments	<u>770</u>
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TOTAL ESTIMATED REVENUES \$332,650



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	248,265	275,600	303,400
311.102	Real Property-Delinquent	12,036	5,000	10,000
311.200	Personal Property	462	400	800
311.202	Personal Property-Delinq	0	0	5,000
311.400	Penalty & Interest	6,380	3,000	6,000
311.500	Vehicle Tax State Collec	7,010	6,580	6,680
Total General Property Taxes		274,153	290,580	331,880
RE37-Other State Revenue				
337.800	State PERS Relief	364	0	0
Total Other State Revenue		364	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,387	800	770
Total Interest Earnings		1,387	800	770
RE67-Transfer From Other Funds				
367.400	Capital Projects	7,114	0	0
Total Transfer From Other Funds		7,114	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	32,380	0	0
Total Other Revenue Sources		32,380	0	0
Division Total: Non-Departmental		315,398	\$291,380	\$332,650
Department Total: Non-Departmental		315,398	\$291,380	\$332,650
Fund Total: WILLOW FSA #35		315,398	\$291,380	\$332,650



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,776	5,303	4,327
411.200	Temp Wages & Adjmts	7,006	2,000	6,500
411.300	Overtime Wages	142	500	400
411.400	Nonemployee Compensation	75,547	79,000	81,000
Total Salaries & Wages		88,471	86,803	92,227
EX12-Benefits				
412.100	Insurance Contrib	1,525	1,580	1,197
412.150	On-Call Health Insurance	1,155	6,929	10,852
412.200	Unemployment Contrib	78	47	68
412.300	Medicare	1,283	1,259	1,338
412.400	Retirement Contrib. - DB Plan	1,575	1,623	1,454
412.600	Workers Compensation	6,442	6,645	7,396
412.700	Sbs Contribution	5,424	5,321	5,654
Total Benefits		17,482	23,404	27,959
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,000	1,500
414.400	Travel Tickets	0	2,000	1,500
Total Expenses Outside Of Boro		0	3,000	3,000
EX21-Communications				
421.100	Telephone	3,120	6,000	5,600
421.200	Postage	0	0	50
421.300	Communication Network	0	900	900
Total Communications		3,120	6,900	6,550
EX22-Advertising				
422.000	Advertising	280	600	500
Total Advertising		280	600	500
EX23-Printing				
423.000	Printing	396	450	500
Total Printing		396	450	500
EX24-Utilities-Building Optrns				
424.100	Electricity	3,570	7,700	6,700
424.200	Water & Sewer	17	45	45
424.300	Natural Gas	122	250	300
424.400	Lp-Propane	4,579	10,300	9,300
424.500	Garbage Pickups	264	580	580
424.550	Recycling Pickups	0	10	0
424.600	Heating Fuel-Oil	3,719	6,200	7,000
Total Utilities-Building Optrns		12,271	25,085	23,925



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.200	Building Rental	0	250	250
425.300	Equipment Rental	1,320	2,500	1,900
Total Rental/Lease		1,320	2,750	2,150
EX26-Professional Charges				
426.300	Dues & Fees	350	1,390	1,400
426.600	Computer Software	2,316	1,200	2,500
426.900	Other Professional Chgs	693	1,400	1,000
Total Professional Charges		3,359	3,990	4,900
EX27-Insurance & Bond				
427.100	Property Insurance	2,428	3,000	2,200
427.200	Vehicle Insurance	4,329	6,000	9,100
427.500	Liability Insurance	143	250	220
Total Insurance & Bond		6,900	9,250	11,520
EX28-Maintenance Services				
428.100	Building Maint Services	1,237	1,200	1,700
428.200	Grounds Maint Services	169	1,500	1,000
428.300	Equipment Maint Services	3,986	6,000	5,000
428.400	Vehicle Maint Services	3,606	11,700	11,000
428.500	Commun Equip Maint Servic	978	2,100	1,500
428.920	Other Maintenance Service	34	700	350
Total Maintenance Services		10,010	23,200	20,550
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	5,000	1,300
429.210	Training/Instructor Fees	465	1,200	800
429.710	Testing	390	878	575
429.900	Other Contractual	318	1,050	600
Total Other Contractual		1,173	8,128	3,275
EX30-Office Supplies				
430.100	Office Supplies < \$500	425	1,500	1,400
430.200	Copier/Fax Supplies	90	500	400
Total Office Supplies		515	2,000	1,800
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	11,930	18,600	16,700
431.200	Building Maint Supplies	1,686	2,600	2,100
431.300	Equipment Maint Supplies	3,770	4,500	4,500
431.400	Grounds Maint Supplies	0	450	350
431.900	Other Maint. Supplies	0	125	100
Total Maintenance Supplies		17,386	26,275	23,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	246	1,000	800
432.200	Gas	12,761	19,000	15,500
Total Fuel/Oil-Vehicle Use		13,007	20,000	16,300
EX33-Misc Supplies				
433.100	Personnel Supplies	3,050	6,825	8,000
433.110	Clothing	6,489	9,000	10,000
433.120	Tools under \$500	1,101	1,500	1,500
433.200	Medical Supplies	375	650	450
433.300	Books/Subscriptions	672	200	700
433.500	Training Supplies	1,417	2,200	2,200
433.900	Other Supplies	3,009	4,700	4,500
Total Misc Supplies		16,113	25,075	27,350
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,026	1,750	1,750
434.100	Other Equip under \$5,000	9,254	13,612	10,000
434.300	Furniture Under \$5,000	0	500	500
Total Equipment Under \$5,000		10,280	15,862	12,250
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	41,581	28,739	25,743
443.110	Telecomm-Admin & Audit	8,508	23,606	21,681
443.300	Maintenance	3,108	3,200	3,100
Total Intra Govern/Recov Expens		53,197	55,545	50,524
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	4,543	1,088	16,000
Total Capital Project Transfers		4,543	1,088	16,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	36,148	11,000	10,000
Total Equipment Over \$5000		36,148	11,000	10,000
Division Total: Non-Departmental		295,971	350,405	355,030
Department Total: Non-Departmental		295,971	350,405	355,030
Fund Total: WILLOW FSA #35		295,971	350,405	355,030

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	865,248	876,450	962,050
TOTAL EXPENDITURES	411,919	677,177	790,688

Audit Balance as of 06/30/2010 2,357,964

Estimated revenues 2010-2011 fiscal year 876,450

Estimated expenditures 2010-2011 fiscal year (677,177)
Ordinance 11-048 (50,000)

Estimated adjustment to fund balance 149,273

Estimated fund balance 06/30/2011 2,507,237

Estimated revenues 2011-2012 fiscal year 962,050

Estimated expenditures 2011-2012 fiscal year (340,688)
Capital Projects (450,000)

Estimated FY2011 adjustment to fund balance 171,362

Estimated fund balance 6/30/2012 2,678,599

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$1,182,427,760
A mill rate of .88 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	1,059,289,900	932,100	0	33,500	898,600
Sr Cit/Vet	91,558,500	80,500	80,500	0	0
Farm	28,572,160	0	0	0	0
Personal	3,007,200	2,600	0	0	2,600
Total	1,182,427,760	1,015,200	80,500	33,500	901,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$898,600
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	2,600
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	41,610

361 000 INTEREST

361 100	Interest on Investments	<u>4,240</u>
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TOTAL ESTIMATED REVENUES \$962,050



Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE11-General Property Taxes				
311.100	Real Property	784,098	813,900	898,600
311.102	Real Property-Delinquent	18,324	10,000	10,000
311.200	Personal Property	2,729	2,500	2,600
311.400	Penalty & Interest	9,229	5,000	5,000
311.500	Vehicle Tax State Collec	43,220	40,920	41,610
Total General Property Taxes		857,600	872,320	957,810
RE61-Interest Earnings				
361.100	Interest On Investments	7,648	4,130	4,240
Total Interest Earnings		7,648	4,130	4,240
Division Total: Non-Departmental		865,248	\$876,450	\$962,050
Department Total: Non-Departmental		865,248	\$876,450	\$962,050
Fund Total: GR PALMER CONS. FSA #132		865,248	\$876,450	\$962,050



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	90	0	0
Total Salaries & Wages		90	0	0
EX12-Benefits				
412.200	Unemployment Contrib	1	0	0
412.300	Medicare	2	0	0
412.600	Workers Compensation	7	0	0
412.700	Sbs Contribution	6	0	0
Total Benefits		16	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	200
414.400	Travel Tickets	0	0	800
Total Expenses Outside Of Boro		0	0	1,000
EX23-Printing				
423.000	Printing	0	26	50
Total Printing		0	26	50
EX24-Utilities-Building Optrns				
424.100	Electricity	11,436	27,450	23,000
424.300	Natural Gas	2,544	12,600	7,100
Total Utilities-Building Optrns		13,980	40,050	30,100
EX26-Professional Charges				
426.300	Dues & Fees	270	400	450
Total Professional Charges		270	400	450
EX27-Insurance & Bond				
427.100	Property Insurance	2,922	3,550	3,900
427.200	Vehicle Insurance	10,252	13,000	13,000
Total Insurance & Bond		13,174	16,550	16,900
EX28-Maintenance Services				
428.100	Building Maint Services	468	3,104	11,200
Total Maintenance Services		468	3,104	11,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	325
429.710	Testing	42	300	900
429.900	Other Contractual	300,261	287,757	255,496
Total Other Contractual		300,303	288,057	256,721
EX30-Office Supplies				
430.100	Office Supplies < \$500	21	24	0
Total Office Supplies		21	24	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,426	0	2,000
431.300	Equipment Maint Supplies	15	550	0
Total Maintenance Supplies		1,441	550	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	82	150	0
433.300	Books/Subscriptions	0	100	0
433.900	Other Supplies	0	100	0
Total Misc Supplies		82	350	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	4,123	0	0
Total Equipment Under \$5,000		4,123	0	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	8,241	11,795	10,860
443.110	Telecomm-Admin & Audit	10,256	13,864	8,407
443.300	Maintenance	6,147	3,000	3,000
Total Intra Govern/Recov Expens		24,644	28,659	22,267
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	48,800	299,407	450,000
Total Capital Project Transfers		48,800	299,407	450,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	4,507	0	0
Total Equipment Over \$5000		4,507	0	0
Division Total: Non-Departmental		411,919	677,177	790,688
Department Total: Non-Departmental		411,919	677,177	790,688
Fund Total: GR PALMER CONS. FSA #132		411,919	677,177	790,688

**ROAD SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2012**

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Budget
270	Midway	44.79	1,374,220	1,200	1,375,420	401,443	800,000	163,923	1,365,366
271	Fairview	52.74	709,030	460	709,490	434,944	180,000	86,943	701,887
272	Caswell Lakes	76.37	526,540	410	526,950	374,506	50,000	96,555	521,061
273	South Colony	89.81	1,251,600	2,060	1,253,660	756,314	340,000	152,736	1,249,050
274	Knik	161.15	2,083,820	810	2,084,630	960,693	810,000	301,664	2,072,357
275	Lazy Mountain	14.03	231,700	340	232,040	135,762	70,000	26,182	231,944
276	Greater Willow	63.83	776,510	370	776,880	495,781	180,000	99,930	775,711
277	Big Lake	101.96	1,108,730	1,030	1,109,760	647,439	300,000	161,341	1,108,780
278	North Colony	14.36	149,270	90	149,360	110,694	18,000	19,415	148,109
279	Bogard	84.70	1,330,490	970	1,331,460	725,942	440,000	160,653	1,326,595
280	Greater Butte	44.33	800,170	720	800,890	334,832	360,000	102,088	796,920
281	Meadow Lakes	92.68	1,561,910	1,240	1,563,150	726,895	630,000	196,419	1,553,314
282	Gold Trails	104.75	1,448,940	750	1,449,690	830,842	430,000	182,791	1,443,633
283	Greater Talkeetna	64.22	463,020	360	463,380	393,806	35,000	80,232	509,038
284	Trapper Creek	15.63	194,690	190	194,880	135,414	35,000	23,260	193,674
285	Alpine	19.07	236,660	200	236,860	143,732	60,000	30,799	234,531
	TOTALS	1044.42	14,247,300	11,200	14,258,500	7,609,039	4,738,000	1,884,931	14,231,970

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
266	Grid Roller Maintenance	9,206	10,048	10,060
270	Midway RSA	1,200,040	1,228,080	1,375,420
271	Fairview RSA	626,144	662,360	709,490
272	Caswell Lake RSA	489,526	486,640	526,950
273	South Colony RSA	1,457,163	1,202,980	1,253,660
274	Knik RSA	2,008,358	1,963,010	2,084,630
275	Lazy Mountain RSA	203,646	207,280	232,040
276	Greater Willow RSA	654,864	696,330	776,880
277	Big Lake RSA	1,083,281	1,059,230	1,109,760
278	North Colony RSA	135,382	135,830	149,360
279	Bogard RSA	1,176,403	1,202,320	1,331,460
280	Greater Butte RSA	717,607	718,630	800,890
281	Meadow Lakes RSA	1,508,512	1,487,190	1,563,150
282	Gold Trails RSA	1,549,615	1,354,210	1,449,690
283	Greater Talkeetna	467,538	446,240	463,380
284	Trapper Creek RSA	174,931	175,300	194,880
285	Alpine RSA	208,817	216,000	236,860
	TOTAL RSA	13,671,033	13,251,678	14,268,560

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 PROPOSED
266	Grid Roller Maintenance	628	10,050	11,000
270	Midway RSA	1,032,035	1,164,020	1,365,366
271	Fairview RSA	562,165	636,333	701,887
272	Caswell Lake RSA	428,332	505,851	521,061
273	South Colony RSA	1,146,582	1,432,996	1,249,050
274	Knik RSA	1,808,663	2,184,810	2,072,357
275	Lazy Mountain RSA	118,357	201,177	231,944
276	Greater Willow RSA	670,698	685,920	775,711
277	Big Lake RSA	909,850	1,355,285	1,108,780
278	North Colony RSA	80,690	132,101	148,109
279	Bogard RSA	1,058,421	1,168,611	1,326,595
280	Greater Butte RSA	472,091	693,888	796,920
281	Meadow Lakes RSA	1,296,108	1,606,873	1,553,314
282	Gold Trails RSA	1,296,501	1,494,887	1,443,633
283	Greater Talkeetna	413,943	478,266	509,038
284	Trapper Creek RSA	155,265	179,375	193,674
285	Alpine RSA	174,196	210,461	234,531
	TOTAL RSA	11,624,525	14,140,904	14,242,970

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

Fund		2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 PROPOSED
265	Admin-Road Service	1,397,070	1,541,518	1,776,229

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,397,052	1,462,816	1,884,931
TOTAL EXPENDITURES	1,397,070	1,541,518	1,776,229

Audit balance as of 6/30/2010			-0-
Estimated revenues 2010-2011 fiscal year	1,462,816		
Estimated expenditures 2010-2011 fiscal year	(1,541,518)		
Estimated adjustment to fund balance		(78,702)	
Estimated fund balance 6/30/2011			(78,702)
Estimated revenues 2011-2012 fiscal year	1,884,931		
Estimated expenditures 2011-2012 fiscal year	(1,541,229)		
Capital projects	(235,000)		
Estimated FY 2012 adjustment to fund balance		108,702	
Estimated fund balance 6/30/2012			30,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 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	37,678	0	0
Total Other State Revenue		37,678	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	44,314	0	0
Total Transfer From Other Funds		44,314	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	1,315,060	1,462,816	1,884,931
Total Recovery Wage,Fringe,Exp		1,315,060	1,462,816	1,884,931
Division Total: Non-Departmental		1,397,052	\$1,462,816	\$1,884,931
Department Total: Non-Departmental		1,397,052	\$1,462,816	\$1,884,931
Fund Total: ADM-ROAD SERVICE AREAS		1,397,052	\$1,462,816	\$1,884,931



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX11-Salaries & Wages				
411.100	Permanent Wages	663,040	677,115	650,918
411.200	Temp Wages & Adjmts	25,275	26,000	28,000
411.300	Overtime Wages	31,732	33,000	35,000
Total Salaries & Wages		720,047	736,115	713,918
EX12-Benefits				
412.100	Insurance Contrib	168,520	195,525	197,505
412.200	Unemployment Contrib	4,321	4,417	4,284
412.300	Medicare	9,012	10,674	10,352
412.400	Retirement Contrib. - DB Plan	163,385	198,548	210,989
412.410	PERS Tier IV - DC Plan	8,631	0	0
412.411	PERS Tier IV - Health Plan	406	0	0
412.412	PERS Tier IV - HRA	1,964	0	0
412.413	PERS Tier IV - OD&D	149	0	0
412.600	Workers Compensation	46,751	56,138	57,697
412.700	Sbs Contribution	43,957	45,126	43,764
Total Benefits		447,096	510,428	524,591
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	293	0	1,050
414.400	Travel Tickets	0	0	2,700
Total Expenses Outside Of Boro		293	0	3,750
EX21-Communications				
421.100	Telephone	17,488	28,121	35,000
421.200	Postage	412	500	500
421.300	Communication Network	180	0	0
Total Communications		18,080	28,621	35,500
EX22-Advertising				
422.000	Advertising	3,797	3,000	4,000
Total Advertising		3,797	3,000	4,000
EX23-Printing				
423.000	Printing	112	500	500
Total Printing		112	500	500
EX24-Utilities-Building Optrns				
424.100	Electricity	9,362	14,500	20,000
424.200	Water & Sewer	1,117	1,400	2,500
424.300	Natural Gas	2,853	6,000	7,200
424.400	Lp-Propane	0	500	2,000
424.500	Garbage Pickups	478	1,000	1,100
Total Utilities-Building Optrns		13,810	23,400	32,800



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX25-Rental/Lease				
425.300	Equipment Rental	4,542	13,400	15,000
Total Rental/Lease		4,542	13,400	15,000
EX26-Professional Charges				
426.300	Dues & Fees	431	500	500
426.600	Computer Software	5,789	1,000	6,000
Total Professional Charges		6,220	1,500	6,500
EX27-Insurance & Bond				
427.100	Property Insurance	886	1,500	420
427.200	Vehicle Insurance	3,456	4,000	3,900
427.500	Liability Insurance	1,917	2,800	2,000
Total Insurance & Bond		6,259	8,300	6,320
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	750	0
428.300	Equipment Maint Services	4,952	9,228	10,000
428.400	Vehicle Maint Services	7,970	1,863	10,000
Total Maintenance Services		12,922	11,841	20,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,641	2,000	5,700
429.210	Training/Instructor Fees	465	800	0
429.900	Other Contractual	642	6,000	6,500
Total Other Contractual		3,748	8,800	12,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,326	2,657	2,500
Total Office Supplies		2,326	2,657	2,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,897	1,343	3,500
431.200	Building Maint Supplies	15	0	100
431.300	Equipment Maint Supplies	16,313	22,767	22,000
431.900	Other Maint. Supplies	22	147	400
Total Maintenance Supplies		18,247	24,257	26,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	869	1,000	2,000
432.200	Gas	59,395	75,776	70,000
Total Fuel/Oil-Vehicle Use		60,264	76,776	72,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departn				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,410	1,200	1,500
433.110	Clothing	5,373	3,728	6,000
433.120	Tools under \$500	2,477	2,431	3,500
433.200	Medical Supplies	0	0	300
433.300	Books/Subscriptions	1,511	76	250
433.900	Other Supplies	21,641	22,139	22,500
Total Misc Supplies		32,412	29,574	34,050
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,386	8,824	1,500
434.100	Other Equip under \$5,000	12,324	13,445	12,000
434.300	Furniture Under \$5,000	2,348	4,280	2,000
Total Equipment Under \$5,000		20,058	26,549	15,500
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	3,100	3,200	3,400
443.260	Computer - Admin & Audit	3,100	3,200	3,100
443.280	Finance - Admin & Audit	7,100	7,200	7,300
443.290	Legal - Admin & Audit	2,100	2,200	2,300
Total Intra Govern/Recov Expens		15,400	15,800	16,100
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	0	20,000	235,000
Total Capital Project Transfers		0	20,000	235,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	10,538	1,785	0
451.200	Vehicles	899	0	0
451.300	Furniture over \$5,000	0	(1,785)	0
Total Equipment Over \$5000		11,437	0	0
Division Total: Non-Departmental		1,397,070	1,541,518	1,776,229
Department Total: Non-Departmental		1,397,070	1,541,518	1,776,229
Fund Total: ADM-ROAD SERVICE AREAS		1,397,070	1,541,518	1,776,229

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	9,206	10,048	10,060
TOTAL EXPENDITURES	628	10,050	11,000

Audit balance as of 6/30/2010			35,718
Estimated revenues 2010-2011 fiscal year	10,048		
Estimated expenditures 2010-2011 fiscal year	(10,050)		
Estimated adjustment to fund balance		(2)	
Estimated fund balance 6/30/2011			35,716
Estimated revenues 2011-2012 fiscal year	10,060		
Estimated expenditures 2011-2012 fiscal year	(11,000)		
Estimated FY 2012 adjustment to fund balance		(940)	
Estimated fund balance 6/30/2012			34,776



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 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	9,093	10,000	10,000
Total General Government		9,093	10,000	10,000
RE61-Interest Earnings				
361.100	Interest On Investments	113	48	60
Total Interest Earnings		113	48	60
Division Total: Non-Departmental		9,206	\$10,048	\$10,060
Department Total: Non-Departmental		9,206	\$10,048	\$10,060
Fund Total: RSA GRID ROLLER MAINTEN.		9,206	\$10,048	\$10,060



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-D
EX27-Insurance & Bond				
427.500	Liability Insurance	0	50	0
Total Insurance & Bond		0	50	0
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	628	5,000	1,000
Total Maintenance Supplies		628	5,000	1,000
Division Total: Non-Departmental		628	10,050	11,000
Department Total: Non-Departmental		628	10,050	11,000
Fund Total: RSA GRID ROLLER MAINTEN.		628	10,050	11,000

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,200,040	1,228,080	1,375,420
TOTAL EXPENDITURES	1,032,035	1,164,020	1,365,366

Audit balance as of 6/30/2010 648,227

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

Estimated expenditures 2010-2011 fiscal year (1,164,020)

Loan – Principal Payment (1,778)

Estimated adjustment to fund balance 62,282

Estimated fund balance 6/30/2011 710,509

Estimated revenues 2011-2012 fiscal year 1,375,420

Estimated expenditures 2011-2012 fiscal year (565,366)

Capital projects (800,000)

Principal payment (1,805)

Estimated FY 2012 adjustment to fund balance 8,249

Estimated fund balance 6/30/2012 718,758

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$575,491,200. A mill rate of 2.58 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	533,496,200	1,376,400	0	49,700	1,326,900
Sr Cit/Vet	35,422,400	91,300	91,300	0	0
Farm	4,689,000	0	0	0	0
Personal	1,883,600	4,800	0	100	4,700
Total	575,491,200	1,472,500	91,300	49,600	1,331,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,326,900
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	4,700
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	12,620

361 000 INTEREST

361 100	Interest earnings	<u>1,200</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,375,420</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,149,735	1,200,000	1,326,900
311.102	Real Property-Delinquent	20,140	5,000	20,000
311.200	Personal Property	4,401	4,500	4,700
311.400	Penalty & Interest	9,687	5,000	10,000
311.500	Vehicle Tax State Collec	13,900	12,370	12,620
Total General Property Taxes		1,197,863	1,226,870	1,374,220
RE61-Interest Earnings				
361.100	Interest On Investments	2,177	1,210	1,200
Total Interest Earnings		2,177	1,210	1,200
Division Total: Non-Departmental		1,200,040	\$1,228,080	\$1,375,420
Department Total: Non-Departmental		1,200,040	\$1,228,080	\$1,375,420
Fund Total: MIDWAY RSA #9		1,200,040	\$1,228,080	\$1,375,420



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,894	9,000	12,000
411.300	Overtime Wages	14	500	500
Total Salaries & Wages		9,908	9,500	12,500
EX12-Benefits				
412.200	Unemployment Contrib	60	57	75
412.300	Medicare	144	138	182
412.600	Workers Compensation	873	877	1,209
412.700	Sbs Contribution	608	583	767
Total Benefits		1,685	1,655	2,233
EX22-Advertising				
422.000	Advertising	160	350	250
Total Advertising		160	350	250
EX24-Utilities-Building Optrns				
424.100	Electricity	7,074	8,000	8,000
424.500	Garbage Pickups	560	600	250
Total Utilities-Building Optrns		7,634	8,600	8,250
EX25-Rental/Lease				
425.300	Equipment Rental	756	20,000	20,000
Total Rental/Lease		756	20,000	20,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	500	1,000
Total Professional Charges		345	500	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	160	160
427.500	Liability Insurance	27	35	30
Total Insurance & Bond		27	195	190
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	1,000	1,000
428.600	Road Maintenance Services	254,487	453,103	275,000
Total Maintenance Services		254,487	454,103	276,000
EX29-Other Contractual				
429.900	Other Contractual	0	9,397	5,000
Total Other Contractual		0	9,397	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	500
Total Maintenance Supplies		0	100	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 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	0
Total Fuel/Oil-Vehicle Use		0	750	0
EX33-Misc Supplies				
433.900	Other Supplies	40,794	75,000	75,000
Total Misc Supplies		40,794	75,000	75,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	300	0
Total Equipment Under \$5,000		0	300	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	573	547	520
Total Loan Payments		573	547	520
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	126,396	105,023	163,923
Total Intra Govern/Recov Expens		126,396	105,023	163,923
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	589,270	478,000	800,000
Total Capital Project Transfers		589,270	478,000	800,000
Division Total: Non-Departmental		1,032,035	1,164,020	1,365,366
Department Total: Non-Departmental		1,032,035	1,164,020	1,365,366
Fund Total: MIDWAY RSA #9		1,032,035	1,164,020	1,365,366

RECONCILIATION OF FUND BALANCE: 271

FAIRVIEW ROAD SERVICE AREA

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	626,144	662,360	709,490
TOTAL EXPENDITURES	562,165	636,333	701,887

Audit balance as of 6/30/2010 214,310

 Estimated revenues 2010-2011 fiscal year 662,360

 Estimated expenditures 2010-2011 fiscal year (636,333)
 Loan – Principal Payment (1,045)

 Estimated adjustment to fund balance 24,982

Estimated fund balance 6/30/2011 239,292

 Estimated revenues 2011-2012 fiscal year 709,490

 Estimated expenditures 2011-2012 fiscal year (521,887)
 Capital projects (180,000)
 Principal payment (1,061)

 Estimated FY 2012 adjustment to fund balance 6,542

Estimated fund balance 6/30/2012 245,834

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$465,740,000. A mill rate of 1.66 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	426,787,500	708,400	0	25,500	682,900
Sr Cit/Vet	38,615,100	64,100	64,100	0	0
Farm	0	0	0	0	0
Personal	337,400	500	0	0	500
Total	465,740,000	773,000	64,100	25,500	683,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$682,900
311 102	Real Property Taxes - Delinquent	6,000
311 200	Personal Property	500
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	14,630

361 000 INTEREST

361 100	Interest earnings	<u>460</u>
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TOTAL ESTIMATED REVENUES	<u>\$709,490</u>
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Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	595,276	640,200	682,900
311.101	Real Prop-SCit/DVet/Farm	0	500	0
311.102	Real Property-Delinquent	8,894	4,000	6,000
311.200	Personal Property	460	500	500
311.400	Penalty & Interest	5,568	2,500	5,000
311.500	Vehicle Tax State Collec	15,110	14,080	14,630
Total General Property Taxes		625,308	661,780	709,030
RE61-Interest Earnings				
361.100	Interest On Investments	836	580	460
Total Interest Earnings		836	580	460
Division Total: Non-Departmental		626,144	\$662,360	\$709,490
Department Total: Non-Departmental		626,144	\$662,360	\$709,490
Fund Total: FAIRVIEW RSA #14		626,144	\$662,360	\$709,490



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	16,897	9,856	18,000
411.300	Overtime Wages	40	500	500
Total Salaries & Wages		16,937	10,356	18,500
EX12-Benefits				
412.200	Unemployment Contrib	102	59	111
412.300	Medicare	246	143	269
412.600	Workers Compensation	1,491	911	1,789
412.700	Sbs Contribution	1,038	604	1,135
Total Benefits		2,877	1,717	3,304
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	3,143	5,750	5,750
424.500	Garbage Pickups	634	250	250
Total Utilities-Building Optrns		3,777	6,000	6,000
EX25-Rental/Lease				
425.300	Equipment Rental	737	25,000	25,000
Total Rental/Lease		737	25,000	25,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		3,537	3,500	4,500
EX27-Insurance & Bond				
427.100	Property Insurance	0	100	90
427.500	Liability Insurance	370	430	390
Total Insurance & Bond		370	530	480
EX28-Maintenance Services				
428.600	Road Maintenance Services	274,905	295,000	311,100
Total Maintenance Services		274,905	295,000	311,100
EX29-Other Contractual				
429.900	Other Contractual	2,628	5,321	5,000
Total Other Contractual		2,628	5,321	5,000
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

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	300	0
Total Fuel/Oil-Vehicle Use		0	300	0
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	44,503	57,000	60,000
Total Misc Supplies		44,503	57,225	60,000
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	337	321	310
Total Loan Payments		337	321	310
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	70,016	69,813	86,943
Total Intra Govern/Recov Expens		70,016	69,813	86,943
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	139,141	160,000	180,000
Total Capital Project Transfers		139,141	160,000	180,000
EX55-Land Acquisitions				
455.000	Land Acquisitions	2,400	0	0
Total Land Acquisitions		2,400	0	0
Division Total: Non-Departmental		562,165	636,333	701,887
Department Total: Non-Departmental		562,165	636,333	701,887
Fund Total: FAIRVIEW RSA #14		562,165	636,333	701,887

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	489,526	486,640	526,950
TOTAL EXPENDITURES	428,332	505,851	521,061

Audit balance as of 6/30/2010 209,937

 Estimated revenues 2010-2011 fiscal year 486,640

 Estimated expenditures 2010-2011 fiscal year (505,851)

 Estimated adjustment to fund balance (19,211)

Estimated fund balance 6/30/2011 190,726

 Estimated revenues 2011-2012 fiscal year 526,950

 Estimated expenditures 2011-2012 fiscal year (471,061)

 Capital Projects (50,000)

 Estimated FY 2012 adjustment to fund balance 5,889

Estimated fund balance 6/30/2012 196,615

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$128,636,400. A mill rate of 4.11 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	121,025,100	497,400	0	17,900	479,500
Sr Cit/Vet	7,611,300	31,200	31,200	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	128,636,400	528,600	31,200	17,900	479,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$479,500
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	2,040

361 000 INTEREST

361 100	Interest earnings	<u>410</u>
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TOTAL ESTIMATED REVENUES \$526,950



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 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	414,984	449,300	479,500
311.102	Real Property-Delinquent	48,250	25,000	30,000
311.400	Penalty & Interest	21,226	10,000	15,000
311.500	Vehicle Tax State Collec	4,320	1,940	2,040
Total General Property Taxes		488,780	486,240	526,540
RE61-Interest Earnings				
361.100	Interest On Investments	746	400	410
Total Interest Earnings		746	400	410
Division Total: Non-Departmental		489,526	\$486,640	\$526,950
Department Total: Non-Departmental		489,526	\$486,640	\$526,950
Fund Total: CASWELL LAKE RSA #15		489,526	\$486,640	\$526,950



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	8,080	5,500	10,000
411.300	Overtime Wages	27	200	500
Total Salaries & Wages		8,107	5,700	10,500
EX12-Benefits				
412.200	Unemployment Contrib	49	35	63
412.300	Medicare	118	83	153
412.600	Workers Compensation	713	527	1,016
412.700	Sbs Contribution	497	350	644
Total Benefits		1,377	995	1,876
EX22-Advertising				
422.000	Advertising	0	350	250
Total Advertising		0	350	250
EX24-Utilities-Building Optrns				
424.100	Electricity	312	400	400
424.500	Garbage Pickups	15	0	0
Total Utilities-Building Optrns		327	400	400
EX25-Rental/Lease				
425.300	Equipment Rental	19	5,000	5,000
Total Rental/Lease		19	5,000	5,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,850	3,500
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	200	1,000
Total Professional Charges		3,537	4,050	4,500
EX27-Insurance & Bond				
427.500	Liability Insurance	364	430	380
Total Insurance & Bond		364	430	380
EX28-Maintenance Services				
428.600	Road Maintenance Services	338,524	380,500	336,600
Total Maintenance Services		338,524	380,500	336,600
EX29-Other Contractual				
429.900	Other Contractual	8,999	8,250	5,000
Total Other Contractual		8,999	8,250	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	25	0
Total Maintenance Supplies		0	25	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	0
Total Fuel/Oil-Vehicle Use		0	100	0
EX33-Misc Supplies				
433.900	Other Supplies	4,824	10,000	10,000
Total Misc Supplies		4,824	10,000	10,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	62,254	72,051	96,555
Total Intra Govern/Recov Expens		62,254	72,051	96,555
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	18,000	50,000
Total Capital Project Transfers		0	18,000	50,000
Division Total: Non-Departmental		428,332	505,851	521,061
Department Total: Non-Departmental		428,332	505,851	521,061
Fund Total: CASWELL LAKE RSA #15		428,332	505,851	521,061

RECONCILIATION OF FUND BALANCE: 273

SOUTH COLONY ROAD SERVICE AREA

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,457,163	1,202,980	1,253,660
TOTAL EXPENDITURES	1,146,582	1,432,996	1,249,050

Audit balance as of 6/30/2010 1,072,305

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

 Estimated expenditures 2010-2011 fiscal year (1,432,996)
 Loan – Principal Payment (3,833)

 Estimated adjustment to fund balance (233,849)

Estimated fund balance 6/30/2011 838,456

 Estimated revenues 2011-2012 fiscal year 1,253,660

 Estimated expenditures 2011-2012 fiscal year (909,050)
 Capital projects (340,000)
 Principal payment (3,891)

 Estimated FY 2012 adjustment to fund balance 719

Estimated fund balance 6/30/2012 839,175

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$931,679,120. A mill rate of 1.50 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	823,086,820	1,234,600	0	44,400	1,190,200
Sr Cit/Vet	71,614,700	107,400	107,400	0	0
Farm	35,676,000	0	0	0	0
Personal	1,301,600	1,900	0	0	1,900
Total	931,679,120	1,343,900	107,400	44,400	1,192,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,190,200
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	1,900
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	29,500

361 000 INTEREST

361 100	Interest earnings	<u>2,060</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,253,660</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 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	1,385,811	1,154,100	1,190,200
311.102	Real Property-Delinquent	20,862	10,000	20,000
311.200	Personal Property	2,774	2,000	1,900
311.400	Penalty & Interest	11,808	6,000	10,000
311.500	Vehicle Tax State Collec	32,190	29,050	29,500
Total General Property Taxes		1,453,445	1,201,150	1,251,600
RE61-Interest Earnings				
361.100	Interest On Investments	3,718	1,830	2,060
Total Interest Earnings		3,718	1,830	2,060
Division Total: Non-Departmental		1,457,163	\$1,202,980	\$1,253,660
Department Total: Non-Departmental		1,457,163	\$1,202,980	\$1,253,660
Fund Total: SOUTH COLONY RSA #16		1,457,163	\$1,202,980	\$1,253,660



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	33,850	20,000	35,000
411.300	Overtime Wages	0	2,000	500
Total Salaries & Wages		33,850	22,000	35,500
EX12-Benefits				
412.200	Unemployment Contrib	204	132	213
412.300	Medicare	491	319	515
412.600	Workers Compensation	2,977	2,031	3,433
412.700	Sbs Contribution	2,075	1,349	2,177
Total Benefits		5,747	3,831	6,338
EX22-Advertising				
422.000	Advertising	0	300	250
Total Advertising		0	300	250
EX24-Utilities-Building Optrns				
424.100	Electricity	22,104	28,000	28,000
424.500	Garbage Pickups	633	500	250
Total Utilities-Building Optrns		22,737	28,500	28,250
EX25-Rental/Lease				
425.300	Equipment Rental	3,559	15,000	15,000
Total Rental/Lease		3,559	15,000	15,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		345	0	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	325	325
427.500	Liability Insurance	393	475	430
Total Insurance & Bond		393	800	755
EX28-Maintenance Services				
428.600	Road Maintenance Services	446,430	690,000	560,600
Total Maintenance Services		446,430	690,000	560,600
EX29-Other Contractual				
429.900	Other Contractual	1,736	4,000	5,000
Total Other Contractual		1,736	4,000	5,000
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

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	87,629	130,000	100,000
Total Misc Supplies		87,629	130,000	100,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,235	1,178	1,121
Total Loan Payments		1,235	1,178	1,121
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	135,865	134,887	152,736
Total Intra Govern/Recov Expens		135,865	134,887	152,736
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	407,056	400,000	340,000
Total Capital Project Transfers		407,056	400,000	340,000
Division Total: Non-Departmental		1,146,582	1,432,996	1,249,050
Department Total: Non-Departmental		1,146,582	1,432,996	1,249,050
Fund Total: SOUTH COLONY RSA #16		1,146,582	1,432,996	1,249,050

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	2,008,358	1,963,010	2,084,630
TOTAL EXPENDITURES	1,808,663	2,184,810	2,072,357

Audit balance as of 6/30/2010 454,899

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

Estimated expenditures 2010-2011 fiscal year (2,184,810)

Estimated adjustment to fund balance (221,800)

Estimated fund balance 6/30/2011 233,099

Estimated revenues 2011-2012 fiscal year 2,084,630

Estimated expenditures 2011-2012 fiscal year (1,262,357)

Capital projects (810,000)

Estimated FY 2012 adjustment to fund balance 12,273

Estimated fund balance 6/30/2012 245,372

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$789,752,200. A mill rate of 2.75 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	738,314,600	2,030,300	0	73,000	1,957,300
Sr Cit/Vet	49,741,300	136,700	136,700	0	0
Farm	1,156,000	0	0	0	0
Personal	540,300	1,400	0	0	1,400
Total	789,752,200	2,168,400	136,700	73,000	1,958,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,957,300
311 102	Real Property Taxes - Delinquent	65,000
311 200	Personal Property	1,400
311 400	Penalty & Interest on Delinquent Taxes	30,000
311 500	Vehicle Taxes	30,120

361 000 INTEREST

361 100	Interest earnings	<u>810</u>
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TOTAL ESTIMATED REVENUES	<u>\$2,084,630</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,875,963	1,877,000	1,957,300
311.102	Real Property-Delinquent	67,882	40,000	65,000
311.200	Personal Property	1,299	1,200	1,400
311.400	Penalty & Interest	32,271	15,000	30,000
311.500	Vehicle Tax State Collec	29,480	29,240	30,120
Total General Property Taxes		2,006,895	1,962,440	2,083,820
RE61-Interest Earnings				
361.100	Interest On Investments	1,463	570	810
Total Interest Earnings		1,463	570	810
Division Total: Non-Departmental		2,008,358	\$1,963,010	\$2,084,630
Department Total: Non-Departmental		2,008,358	\$1,963,010	\$2,084,630
Fund Total: KNIK RSA #17		2,008,358	\$1,963,010	\$2,084,630



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	40,445	25,000	45,000
411.300	Overtime Wages	188	700	500
Total Salaries & Wages		40,633	25,700	45,500
EX12-Benefits				
412.200	Unemployment Contrib	244	155	273
412.300	Medicare	590	373	660
412.600	Workers Compensation	3,590	2,372	4,400
412.700	Sbs Contribution	2,491	1,576	2,790
Total Benefits		6,915	4,476	8,123
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	7,700	11,000	11,000
424.500	Garbage Pickups	302	250	250
Total Utilities-Building Optrns		8,002	11,250	11,250
EX25-Rental/Lease				
425.300	Equipment Rental	2,032	75,000	75,000
Total Rental/Lease		2,032	75,000	75,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	4,244	3,500	1,000
Total Professional Charges		4,589	3,500	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	65	85	70
Total Insurance & Bond		65	85	70
EX28-Maintenance Services				
428.600	Road Maintenance Services	657,741	768,500	669,000
Total Maintenance Services		657,741	768,500	669,000
EX29-Other Contractual				
429.900	Other Contractual	38,000	26,500	10,000
Total Other Contractual		38,000	26,500	10,000
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

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	300	0
Total Fuel/Oil-Vehicle Use		0	300	0
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	119,533	140,000	140,000
Total Misc Supplies		119,533	140,225	140,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	230,637	272,830	301,664
Total Intra Govern/Recov Expens		230,637	272,830	301,664
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	700,516	855,194	810,000
Total Capital Project Transfers		700,516	855,194	810,000
Division Total: Non-Departmental		1,808,663	2,184,810	2,072,357
Department Total: Non-Departmental		1,808,663	2,184,810	2,072,357
Fund Total: KNIK RSA #17		1,808,663	2,184,810	2,072,357

RECONCILIATION OF FUND BALANCE: 275 LAZY MOUNTAIN ROAD SERVICE AREA

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	203,646	207,280	232,040
TOTAL EXPENDITURES	118,357	201,177	231,944

Audit balance as of 6/30/2010 207,718

 Estimated revenues 2010-2011 fiscal year 207,280

 Estimated expenditures 2010-2011 fiscal year (201,177)
 Loan - Principal Payment (21)

 Estimated adjustment to fund balance 6,082

Estimated fund balance 6/30/2011 213,800

 Estimated revenues 2011-2012 fiscal year 232,040

 Estimated expenditures 2011-2012 fiscal year (161,944)
 Capital projects (70,000)
 Principal payment (22)

 Estimated FY 2012 adjustment to fund balance 74

Estimated fund balance 6/30/2012 213,874

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$103,305,800. A mill rate of 2.51 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	92,002,400	230,900	0	8,300	222,600
Sr Cit/Vet	10,426,400	26,100	26,100	0	0
Farm	877,000	0	0	0	0
Personal	0	0	0	0	0
Total	103,305,800	257,000	26,100	8,300	222,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$222,600
311 102	Real Property Taxes - Delinquent	3,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	4,100

361 000 INTEREST

361 100	Interest earnings	<u>340</u>
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TOTAL ESTIMATED REVENUES	<u>\$232,040</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	195,332	200,900	222,600
311.102	Real Property-Delinquent	756	1,000	3,000
311.200	Personal Property	7	0	0
311.400	Penalty & Interest	2,075	1,000	2,000
311.500	Vehicle Tax State Collec	4,790	4,100	4,100
Total General Property Taxes		202,960	207,000	231,700
RE61-Interest Earnings				
361.100	Interest On Investments	623	280	340
Total Interest Earnings		623	280	340
RE67-Transfer From Other Funds				
367.400	Capital Projects	63	0	0
Total Transfer From Other Funds		63	0	0
Division Total: Non-Departmental		203,646	\$207,280	\$232,040
Department Total: Non-Departmental		203,646	\$207,280	\$232,040
Fund Total: LAZY MOUNTAIN RSA #19		203,646	\$207,280	\$232,040



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	2,994	3,149	3,500
411.300	Overtime Wages	0	200	500
Total Salaries & Wages		2,994	3,349	4,000
EX12-Benefits				
412.200	Unemployment Contrib	18	19	24
412.300	Medicare	44	46	58
412.600	Workers Compensation	263	291	387
412.700	Sbs Contribution	184	194	246
Total Benefits		509	550	715
EX22-Advertising				
422.000	Advertising	0	350	250
Total Advertising		0	350	250
EX24-Utilities-Building Optrns				
424.100	Electricity	4,557	4,600	5,000
424.500	Garbage Pickups	78	78	250
Total Utilities-Building Optrns		4,635	4,678	5,250
EX25-Rental/Lease				
425.300	Equipment Rental	8	10,000	10,000
Total Rental/Lease		8	10,000	10,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
Total Professional Charges		345	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	0	20	20
427.500	Liability Insurance	5	20	20
Total Insurance & Bond		5	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	73,540	144,982	100,000
Total Maintenance Services		73,540	144,982	100,000
EX29-Other Contractual				
429.900	Other Contractual	0	500	500
Total Other Contractual		0	500	500
EX33-Misc Supplies				
433.900	Other Supplies	5,776	15,000	15,000
Total Misc Supplies		5,776	15,000	15,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	7	7	7
Total Loan Payments		<u>7</u>	<u>7</u>	<u>7</u>
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	14,066	13,721	26,182
Total Intra Govern/Recov Expens		<u>14,066</u>	<u>13,721</u>	<u>26,182</u>
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	16,472	8,000	70,000
Total Capital Project Transfers		<u>16,472</u>	<u>8,000</u>	<u>70,000</u>
Division Total: Non-Departmental		<u>118,357</u>	<u>201,177</u>	<u>231,944</u>
Department Total: Non-Departmental		<u>118,357</u>	<u>201,177</u>	<u>231,944</u>
Fund Total: LAZY MOUNTAIN RSA #19		<u>118,357</u>	<u>201,177</u>	<u>231,944</u>

RECONCILIATION OF FUND BALANCE: 276**GR. WILLOW ROAD SERVICE AREA**

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	654,864	696,330	776,880
TOTAL EXPENDITURES	670,698	685,920	775,711

Audit balance as of 6/30/2010 158,035

Estimated revenues 2010-2011 fiscal year 696,330

Estimated expenditures 2010-2011 fiscal year (685,920)

Estimated adjustment to fund balance 10,410

Estimated fund balance 6/30/2011 168,445

Estimated revenues 2011-2012 fiscal year 776,880

Estimated expenditures 2011-2012 fiscal year (595,711)

Capital projects (180,000)

Estimated FY 2012 adjustment to fund balance 1,169

Estimated fund balance 6/30/2012 169,614

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$233,366,500. A mill rate of 3.62 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	211,653,690	766,100	0	27,500	738,600
Sr Cit/Vet	21,019,100	76,000	76,000	0	0
Farm	39,810	100	100	0	0
Personal	653,900	2,300	0	0	2,300
Total	233,366,500	844,500	76,100	27,500	740,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$738,600
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	2,300
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	5,610

361 000 INTEREST

361 100	Interest earnings	<u>370</u>
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TOTAL ESTIMATED REVENUES \$776,880



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
RE11-General Property Taxes				
311.100	Real Property	605,369	672,100	738,600
311.102	Real Property-Delinquent	27,204	10,000	20,000
311.200	Personal Property	1,209	1,200	2,300
311.400	Penalty & Interest	14,482	7,000	10,000
311.500	Vehicle Tax State Collec	5,930	5,560	5,610
Total General Property Taxes		654,194	695,860	776,510
RE61-Interest Earnings				
361.100	Interest On Investments	670	470	370
Total Interest Earnings		670	470	370
Division Total: Non-Departmental		654,864	\$696,330	\$776,880
Department Total: Non-Departmental		654,864	\$696,330	\$776,880
Fund Total: GREATER WILLOW RSA #20		654,864	\$696,330	\$776,880



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,151	34,708	20,000
411.300	Overtime Wages	0	586	500
Total Salaries & Wages		10,151	35,294	20,500
EX12-Benefits				
412.200	Unemployment Contrib	61	212	123
412.300	Medicare	148	512	298
412.600	Workers Compensation	904	3,258	1,983
412.700	Sbs Contribution	623	2,163	1,257
Total Benefits		1,736	6,145	3,661
EX22-Advertising				
422.000	Advertising	0	200	250
Total Advertising		0	200	250
EX24-Utilities-Building Optrns				
424.100	Electricity	3,312	3,100	2,000
424.500	Garbage Pickups	409	300	250
Total Utilities-Building Optrns		3,721	3,400	2,250
EX25-Rental/Lease				
425.200	Building Rental	30	100	0
425.300	Equipment Rental	1,630	10,000	10,000
Total Rental/Lease		1,660	10,100	10,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	4,000	3,500
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	500	3,900	1,000
Total Professional Charges		4,037	7,900	4,500
EX27-Insurance & Bond				
427.500	Liability Insurance	1,063	1,250	1,120
Total Insurance & Bond		1,063	1,250	1,120
EX28-Maintenance Services				
428.600	Road Maintenance Services	383,995	409,013	400,000
Total Maintenance Services		383,995	409,013	400,000
EX29-Other Contractual				
429.900	Other Contractual	17,553	20,000	10,000
Total Other Contractual		17,553	20,000	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	500
Total Maintenance Supplies		0	0	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX33-Misc Supplies				
433.900	Other Supplies	28,450	33,300	43,000
Total Misc Supplies		28,450	33,300	43,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	61,257	70,318	99,930
Total Intra Govern/Recov Expens		61,257	70,318	99,930
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	156,475	89,000	180,000
Total Capital Project Transfers		156,475	89,000	180,000
EX55-Land Acquisitions				
455.000	Land Acquisitions	600	0	0
Total Land Acquisitions		600	0	0
Division Total: Non-Departmental		670,698	685,920	775,711
Department Total: Non-Departmental		670,698	685,920	775,711
Fund Total: GREATER WILLOW RSA #20		670,698	685,920	775,711

RECONCILIATION OF FUND BALANCE: 277

BIG LAKE ROAD SERVICE AREA

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,083,281	1,059,230	1,109,760
TOTAL EXPENDITURES	909,850	1,355,285	1,108,780

Audit balance as of 6/30/2010			568,010
Estimated revenues 2010-2011 fiscal year	1,059,230		
Estimated expenditures 2010-2011 fiscal year	(1,355,285)		
Estimated adjustment to fund balance		(296,055)	
Estimated fund balance 6/30/2011			271,955
Estimated revenues 2011-2012 fiscal year	1,109,760		
Estimated expenditures 2011-2012 fiscal year	(808,780)		
Capital Projects	(300,000)		
Estimated FY 2012 adjustment to fund balance		980	
Estimated fund balance 6/30/2012			272,935

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$457,264,700. A mill rate of 2.57 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	425,051,700	1,092,300	0	39,300	1,053,000
Sr Cit/Vet	31,631,900	81,200	81,200	0	0
Farm	259,900	0	0	0	0
Personal	321,200	800	0	0	800
Total	457,264,700	1,174,300	81,200	39,300	1,053,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,053,000
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property Taxes	800
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	9,930

361 000 INTEREST

361 100	Interest earnings	<u>1,030</u>
TOTAL ESTIMATED REVENUES		<u>\$1,109,760</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,002,294	1,012,800	1,053,000
311.102	Real Property-Delinquent	42,613	25,000	30,000
311.200	Personal Property	786	600	800
311.400	Penalty & Interest	22,434	10,000	15,000
311.500	Vehicle Tax State Collec	10,630	9,840	9,930
Total General Property Taxes		1,078,757	1,058,240	1,108,730
RE61-Interest Earnings				
361.100	Interest On Investments	1,863	990	1,030
Total Interest Earnings		1,863	990	1,030
RE67-Transfer From Other Funds				
367.400	Capital Projects	2,661	0	0
Total Transfer From Other Funds		2,661	0	0
Division Total: Non-Departmental		1,083,281	\$1,059,230	\$1,109,760
Department Total: Non-Departmental		1,083,281	\$1,059,230	\$1,109,760
Fund Total: BIG LAKE RSA #21		1,083,281	\$1,059,230	\$1,109,760



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	11,769	14,000	14,000
411.300	Overtime Wages	14	300	500
Total Salaries & Wages		11,783	14,300	14,500
EX12-Benefits				
412.200	Unemployment Contrib	71	86	87
412.300	Medicare	171	208	211
412.600	Workers Compensation	1,036	1,320	1,402
412.700	Sbs Contribution	722	877	889
Total Benefits		2,000	2,491	2,589
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	271	800	0
Total Expenses Within Borough		271	800	0
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	2,590	2,500	3,000
424.500	Garbage Pickups	587	0	250
Total Utilities-Building Optrns		3,177	2,500	3,250
EX25-Rental/Lease				
425.300	Equipment Rental	1,092	10,000	5,000
Total Rental/Lease		1,092	10,000	5,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	13,455	9,895	1,000
Total Professional Charges		13,800	9,895	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	39	50	50
Total Insurance & Bond		39	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	451,088	785,605	480,300
Total Maintenance Services		451,088	785,605	480,300
EX29-Other Contractual				
429.900	Other Contractual	1,700	10,000	10,000
Total Other Contractual		1,700	10,000	10,000



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	500
Total Maintenance Supplies		0	0	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	0
Total Fuel/Oil-Vehicle Use		0	500	0
EX33-Misc Supplies				
433.900	Other Supplies	102,007	130,000	130,000
Total Misc Supplies		102,007	130,000	130,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	85,893	98,894	161,341
Total Intra Govern/Recov Expens		85,893	98,894	161,341
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	237,000	290,000	300,000
Total Capital Project Transfers		237,000	290,000	300,000
Division Total: Non-Departmental		909,850	1,355,285	1,108,780
Department Total: Non-Departmental		909,850	1,355,285	1,108,780
Fund Total: BIG LAKE RSA #21		909,850	1,355,285	1,108,780

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	135,382	135,830	149,360
TOTAL EXPENDITURES	80,690	132,101	148,109

Audit balance as of 6/30/2010 63,647

Estimated revenues 2010-2011 fiscal year 135,830

Estimated expenditures 2010-2011 fiscal year (132,101)
 Loan – Principal Payment (473)

Estimated adjustment to fund balance 3,256

Estimated fund balance 6/30/2011 66,903

Estimated revenues 2011-2012 fiscal year 149,360

Estimated expenditures 2011-2012 fiscal year (130,109)
 Capital Projects (18,000)
 Principal payment (481)

Estimated FY 2012 adjustment to fund balance 770

Estimated fund balance 6/30/2012 67,673

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$38,056,100. A mill rate of 4.29 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	33,494,840	143,600	0	5,100	138,500
Sr Cit/Vet	3,906,700	16,700	16,700	0	0
Farm	654,560	0	0	0	0
Personal	0	0	0	0	0
Total	38,056,100	160,300	16,700	5,100	138,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$138,500
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Taxes	2,270

361 000 INTEREST

361 100	Interest earnings	<u>90</u>
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TOTAL ESTIMATED REVENUES \$149,360



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	116,045	126,500	138,500
311.102	Real Property-Delinquent	11,260	5,000	6,000
311.200	Personal Property	39	0	0
311.400	Penalty & Interest	3,887	2,000	2,500
311.500	Vehicle Tax State Collec	2,470	2,250	2,270
Total General Property Taxes		133,701	135,750	149,270
RE61-Interest Earnings				
361.100	Interest On Investments	179	80	90
Total Interest Earnings		179	80	90
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,502	0	0
Total Transfer From Other Funds		1,502	0	0
Division Total: Non-Departmental		135,382	\$135,830	\$149,360
Department Total: Non-Departmental		135,382	\$135,830	\$149,360
Fund Total: NORTH COLONY RSA #23		135,382	\$135,830	\$149,360



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,144	5,000	5,000
411.300	Overtime Wages	0	200	500
Total Salaries & Wages		2,144	5,200	5,500
EX12-Benefits				
412.200	Unemployment Contrib	13	32	33
412.300	Medicare	32	76	80
412.600	Workers Compensation	189	480	532
412.700	Sbs Contribution	132	319	339
Total Benefits		366	907	984
EX22-Advertising				
422.000	Advertising	268	300	250
Total Advertising		268	300	250
EX24-Utilities-Building Optrns				
424.100	Electricity	312	500	500
424.500	Garbage Pickups	111	120	250
Total Utilities-Building Optrns		423	620	750
EX25-Rental/Lease				
425.300	Equipment Rental	175	3,000	3,000
Total Rental/Lease		175	3,000	3,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		345	0	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	50	50
427.500	Liability Insurance	6	20	20
Total Insurance & Bond		6	70	70
EX28-Maintenance Services				
428.600	Road Maintenance Services	54,805	85,965	85,000
Total Maintenance Services		54,805	85,965	85,000
EX29-Other Contractual				
429.900	Other Contractual	0	198	500
Total Other Contractual		0	198	500
EX33-Misc Supplies				
433.900	Other Supplies	10,010	13,500	13,500
Total Misc Supplies		10,010	13,500	13,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	153	145	140
Total Loan Payments		153	145	140
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	11,995	14,196	19,415
Total Intra Govern/Recov Expens		11,995	14,196	19,415
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	8,000	18,000
Total Capital Project Transfers		0	8,000	18,000
Division Total: Non-Departmental		80,690	132,101	148,109
Department Total: Non-Departmental		80,690	132,101	148,109
Fund Total: NORTH COLONY RSA #23		80,690	132,101	148,109

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,176,403	1,202,320	1,331,460
TOTAL EXPENDITURES	1,058,421	1,168,611	1,326,595

Audit balance as of 6/30/2010 422,499

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

Estimated expenditures 2010-2011 fiscal year (1,168,611)
Loan – Principal Payment (3,553)

Estimated adjustment to fund balance 30,156

Estimated fund balance 6/30/2011 452,655

Estimated revenues 2011-2012 fiscal year 1,331,460

Estimated expenditures 2011-2012 fiscal year (886,595)
Capital projects (440,000)
Principal payment (3,607)

Estimated FY 2012 adjustment to fund balance 1,258

Estimated fund balance 6/30/2012 453,913

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$889,510,400. A mill rate of 1.61 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	815,338,100	1,312,600	0	47,200	1,265,400
Sr Cit/Vet	66,374,200	106,800	106,800	0	0
Farm	3,638,600	0	0	0	0
Personal	4,159,500	6,600	0	200	6,400
Total	889,510,400	1,426,000	106,800	47,400	1,271,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,271,800
311 102	Real Property Taxes - Delinquent	16,000
311 200	Personal Property Taxes	6,400
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	27,290

361 000 INTEREST

361 100	Interest earnings	<u>970</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,331,460</u>
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Matanuska-Susitna Borough Financial Management Budget Listing Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,114,313	1,155,200	1,271,800
311.102	Real Property-Delinquent	15,526	10,000	16,000
311.200	Personal Property	5,256	5,100	6,400
311.202	Personal Property-Delinq	34	0	0
311.400	Penalty & Interest	9,369	4,000	9,000
311.500	Vehicle Tax State Collec	30,150	27,050	27,290
Total General Property Taxes		1,174,648	1,201,350	1,330,490
RE61-Interest Earnings				
361.100	Interest On Investments	1,755	970	970
Total Interest Earnings		1,755	970	970
Division Total: Non-Departmental		1,176,403	\$1,202,320	\$1,331,460
Department Total: Non-Departmental		1,176,403	\$1,202,320	\$1,331,460
Fund Total: BOGARD RSA #25		1,176,403	\$1,202,320	\$1,331,460



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	25,467	16,000	25,000
411.300	Overtime Wages	0	1,000	500
Total Salaries & Wages		25,467	17,000	25,500
EX12-Benefits				
412.200	Unemployment Contrib	153	102	153
412.300	Medicare	370	247	370
412.600	Workers Compensation	2,256	1,570	2,466
412.700	Sbs Contribution	1,561	1,043	1,564
Total Benefits		4,340	2,962	4,553
EX22-Advertising				
422.000	Advertising	277	250	250
Total Advertising		277	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	23,578	27,500	27,500
424.500	Garbage Pickups	483	500	250
Total Utilities-Building Optrns		24,061	28,000	27,750
EX25-Rental/Lease				
425.300	Equipment Rental	1,718	20,000	20,000
Total Rental/Lease		1,718	20,000	20,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	2,500	750	1,000
Total Professional Charges		2,845	750	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	305	300
427.500	Liability Insurance	41	50	50
Total Insurance & Bond		41	355	350
EX28-Maintenance Services				
428.600	Road Maintenance Services	534,366	600,000	520,000
Total Maintenance Services		534,366	600,000	520,000
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total Other Contractual		0	5,000	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	12,000	500
Total Maintenance Supplies		0	12,000	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	750	0
Total Fuel/Oil-Vehicle Use		0	750	0
EX33-Misc Supplies				
433.900	Other Supplies	82,596	120,000	120,000
Total Misc Supplies		82,596	120,000	120,000
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	1,145	1,092	1,039
Total Loan Payments		1,145	1,092	1,039
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	109,671	109,952	160,653
Total Intra Govern/Recov Expens		109,671	109,952	160,653
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	271,894	250,000	440,000
Total Capital Project Transfers		271,894	250,000	440,000
Division Total: Non-Departmental		1,058,421	1,168,611	1,326,595
Department Total: Non-Departmental		1,058,421	1,168,611	1,326,595
Fund Total: BOGARD RSA #25		1,058,421	1,168,611	1,326,595

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	717,607	718,630	800,890
TOTAL EXPENDITURES	472,091	693,888	796,920

Audit balance as of 6/30/2010 460,901

Estimated revenues 2010-2011 fiscal year 718,630

Estimated expenditures 2010-2011 fiscal year (693,888)
Loan – Principal Payment (200)

Estimated adjustment to fund balance 24,542

Estimated fund balance 6/30/2011 485,443

Estimated revenues 2011-2012 fiscal year 800,890

Estimated expenditures 2011-2012 fiscal year (436,920)
Capital Projects (360,000)
Principal payment (203)

Estimated FY 2012 adjustment to fund balance 3,767

Estimated fund balance 6/30/2012 489,210

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$278,136,550. A mill rate of 3.23 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	244,014,320	788,100	0	28,300	759,800
Sr Cit/Vet	31,804,190	102,700	102,700	0	0
Farm	2,318,040	0	0	0	0
Personal	0	0	0	0	0
Total	278,136,550	890,800	102,700	28,300	759,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$759,800
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	12,370

361 000 INTEREST

361 100	Interest earnings	<u>720</u>
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TOTAL ESTIMATED REVENUES \$800,890



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmer				
RE11-General Property Taxes				
311.100	Real Property	664,846	690,800	759,800
311.102	Real Property-Delinquent	25,342	10,000	18,000
311.200	Personal Property	13	0	0
311.400	Penalty & Interest	12,182	5,000	10,000
311.500	Vehicle Tax State Collec	13,710	12,280	12,370
Total General Property Taxes		716,093	718,080	800,170
RE61-Interest Earnings				
361.100	Interest On Investments	1,303	550	720
Total Interest Earnings		1,303	550	720
RE67-Transfer From Other Funds				
367.400	Capital Projects	211	0	0
Total Transfer From Other Funds		211	0	0
Division Total: Non-Departmental		717,607	\$718,630	\$800,890
Department Total: Non-Departmental		717,607	\$718,630	\$800,890
Fund Total: GREATER BUTTE RSA #26		717,607	\$718,630	\$800,890



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	10,460	10,074	12,000
411.300	Overtime Wages	0	300	500
Total Salaries & Wages		10,460	10,374	12,500
EX12-Benefits				
412.200	Unemployment Contrib	63	61	75
412.300	Medicare	152	147	182
412.600	Workers Compensation	922	930	1,209
412.700	Sbs Contribution	641	618	767
Total Benefits		1,778	1,756	2,233
EX22-Advertising				
422.000	Advertising	0	300	250
Total Advertising		0	300	250
EX24-Utilities-Building Optrns				
424.100	Electricity	10,771	12,000	12,000
424.500	Garbage Pickups	580	500	250
Total Utilities-Building Optrns		11,351	12,500	12,250
EX25-Rental/Lease				
425.300	Equipment Rental	235	15,000	15,000
Total Rental/Lease		235	15,000	15,000
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	7,685	1,000
Total Professional Charges		345	7,685	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	20	20
427.500	Liability Insurance	14	20	20
Total Insurance & Bond		14	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	171,875	356,409	240,000
Total Maintenance Services		171,875	356,409	240,000
EX29-Other Contractual				
429.710	Testing	0	100	0
429.900	Other Contractual	714	1,000	5,000
Total Other Contractual		714	1,100	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	500
Total Maintenance Supplies		0	0	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	23,661	46,000	46,000
Total Misc Supplies		23,661	46,000	46,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	65	61	59
Total Loan Payments		65	61	59
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	67,237	64,663	102,088
Total Intra Govern/Recov Expens		67,237	64,663	102,088
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	184,356	178,000	360,000
Total Capital Project Transfers		184,356	178,000	360,000
Division Total: Non-Departmental		472,091	693,888	796,920
Department Total: Non-Departmental		472,091	693,888	796,920
Fund Total: GREATER BUTTE RSA #26		472,091	693,888	796,920

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,508,512	1,487,190	1,563,150
TOTAL EXPENDITURES	1,296,108	1,606,873	1,553,314

Audit balance as of 6/30/2010			672,233
Estimated revenues 2010-2011 fiscal year	1,487,190		
Estimated expenditures 2010-2011 fiscal year	(1,606,873)		
Estimated adjustment to fund balance		(119,683)	
Estimated fund balance 6/30/2011			552,550
Estimated revenues 2011-2012 fiscal year	1,563,150		
Estimated expenditures 2011-2012 fiscal year	(923,314)		
Capital projects	(630,000)		
Estimated FY 2012 adjustment to fund balance		9,836	
Estimated fund balance 6/30/2012			562,386

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$510,161,110. A mill rate of 3.24 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	469,316,100	1,520,500	0	54,700	1,465,800
Sr Cit/Vet	38,433,700	124,500	124,500	0	0
Farm	0	0	0	0	0
Personal	2,411,310	7,800	0	200	7,600
Total	510,161,110	1,652,800	124,500	54,900	1,473,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,465,800
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	7,600
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	18,510

361 000 INTEREST

361 100	Interest earnings	<u>1,240</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,563,150</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,398,278	1,415,700	1,465,800
311.102	Real Property-Delinquent	55,118	30,000	50,000
311.200	Personal Property	7,357	7,200	7,600
311.400	Penalty & Interest	26,092	15,000	20,000
311.500	Vehicle Tax State Collec	19,430	18,130	18,510
Total General Property Taxes		1,506,275	1,486,030	1,561,910
RE61-Interest Earnings				
361.100	Interest On Investments	2,237	1,160	1,240
Total Interest Earnings		2,237	1,160	1,240
Division Total: Non-Departmental		1,508,512	\$1,487,190	\$1,563,150
Department Total: Non-Departmental		1,508,512	\$1,487,190	\$1,563,150
Fund Total: MEADOW LAKES RSA #27		1,508,512	\$1,487,190	\$1,563,150



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	16,210	17,000	17,000
411.300	Overtime Wages	0	1,000	500
Total Salaries & Wages		16,210	18,000	17,500
EX12-Benefits				
412.200	Unemployment Contrib	98	108	105
412.300	Medicare	235	261	254
412.600	Workers Compensation	1,425	1,662	1,693
412.700	Sbs Contribution	994	1,104	1,073
Total Benefits		2,752	3,135	3,125
EX22-Advertising				
422.000	Advertising	385	250	250
Total Advertising		385	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	5,158	6,750	6,750
424.500	Garbage Pickups	51	250	250
Total Utilities-Building Optrns		5,209	7,000	7,000
EX25-Rental/Lease				
425.300	Equipment Rental	615	50,000	50,000
Total Rental/Lease		615	50,000	50,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		3,537	3,500	4,500
EX27-Insurance & Bond				
427.500	Liability Insurance	385	400	420
427.900	Insurance Deductible	0	60	0
Total Insurance & Bond		385	460	420
EX28-Maintenance Services				
428.600	Road Maintenance Services	512,395	600,000	513,600
Total Maintenance Services		512,395	600,000	513,600
EX29-Other Contractual				
429.710	Testing	0	150	0
429.900	Other Contractual	11,413	10,000	10,000
Total Other Contractual		11,413	10,150	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	0
Total Fuel/Oil-Vehicle Use		0	300	0
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	67,943	120,000	120,000
Total Misc Supplies		67,943	120,225	120,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	95,869	168,853	196,419
Total Intra Govern/Recov Expens		95,869	168,853	196,419
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	579,395	624,000	630,000
Total Capital Project Transfers		579,395	624,000	630,000
Division Total: Non-Departmental		1,296,108	1,606,873	1,553,314
Department Total: Non-Departmental		1,296,108	1,606,873	1,553,314
Fund Total: MEADOW LAKES RSA #27		1,296,108	1,606,873	1,553,314

RECONCILIATION OF FUND BALANCE: 282

GOLD TRAILS ROAD SERVICE AREA

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	1,549,615	1,354,210	1,449,690
TOTAL EXPENDITURES	1,296,501	1,494,887	1,443,633

Audit balance as of 6/30/2010 422,162

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

 Estimated expenditures 2010-2011 fiscal year (1,494,887)

 Loan – Principal Payment (2,142)

 Estimated adjustment to fund balance (142,819)

Estimated fund balance 6/30/2011 279,343

 Estimated revenues 2011-2012 fiscal year 1,449,690

 Estimated expenditures 2011-2012 fiscal year (1,013,633)

 Capital projects (430,000)

 Principal payment (2,175)

 Estimated FY 2012 adjustment to fund balance 3,882

Estimated fund balance 6/30/2012 283,225

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$774,845,600. A mill rate of 2.00 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	715,288,460	1,430,500	0	51,400	1,379,100
Sr Cit/Vet	55,776,300	111,500	111,500	0	0
Farm	3,780,840	0	0	0	0
Personal	0	0	0	0	0
Total	774,845,600	1,542,000	111,500	51,400	1,379,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,379,100
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	29,840

361 000 INTEREST

361 100	Interest earnings	<u>750</u>
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TOTAL ESTIMATED REVENUES \$1,449,690



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,461,417	1,296,400	1,379,100
311.102	Real Property-Delinquent	37,809	20,000	25,000
311.400	Penalty & Interest	16,141	8,000	15,000
311.500	Vehicle Tax State Collec	32,890	29,020	29,840
Total General Property Taxes		1,548,257	1,353,420	1,448,940
RE61-Interest Earnings				
361.100	Interest On Investments	1,358	790	750
Total Interest Earnings		1,358	790	750
Division Total: Non-Departmental		1,549,615	\$1,354,210	\$1,449,690
Department Total: Non-Departmental		1,549,615	\$1,354,210	\$1,449,690
Fund Total: GOLD TRAIL RSA #28		1,549,615	\$1,354,210	\$1,449,690



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	31,564	30,000	30,000
411.300	Overtime Wages	0	1,000	500
Total Salaries & Wages		31,564	31,000	30,500
EX12-Benefits				
412.200	Unemployment Contrib	190	186	183
412.300	Medicare	458	450	443
412.600	Workers Compensation	2,780	2,862	2,949
412.700	Sbs Contribution	1,936	1,901	1,870
Total Benefits		5,364	5,399	5,445
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Optrns				
424.100	Electricity	19,335	24,000	24,000
424.500	Garbage Pickups	305	0	250
Total Utilities-Building Optrns		19,640	24,000	24,250
EX25-Rental/Lease				
425.300	Equipment Rental	1,153	50,000	50,000
Total Rental/Lease		1,153	50,000	50,000
EX26-Professional Charges				
426.300	Dues & Fees	0	3,500	0
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	(350)	1,000
Total Professional Charges		345	3,150	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	185	180
427.500	Liability Insurance	69	75	90
Total Insurance & Bond		69	260	270
EX28-Maintenance Services				
428.600	Road Maintenance Services	482,350	623,295	608,000
Total Maintenance Services		482,350	623,295	608,000
EX29-Other Contractual				
429.710	Testing	0	150	0
429.900	Other Contractual	320	11,055	10,000
Total Other Contractual		320	11,205	10,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 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	0
Total Fuel/Oil-Vehicle Use		0	300	0
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	75,625	100,000	100,000
Total Misc Supplies		75,625	100,225	100,000
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	690	658	627
Total Loan Payments		690	658	627
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	154,787	167,785	182,791
Total Intra Govern/Recov Expens		154,787	167,785	182,791
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	524,594	476,360	430,000
Total Capital Project Transfers		524,594	476,360	430,000
Division Total: Non-Departmental		1,296,501	1,494,887	1,443,633
Department Total: Non-Departmental		1,296,501	1,494,887	1,443,633
Fund Total: GOLD TRAIL RSA #28		1,296,501	1,494,887	1,443,633

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	467,538	446,240	463,380
TOTAL EXPENDITURES	413,943	478,266	509,038

Audit balance as of 6/30/2010			181,381
Estimated revenues 2010-2011 fiscal year	446,240		
Estimated expenditures 2010-2011 fiscal year	(478,266)		
Estimated adjustment to fund balance		(32,026)	
Estimated fund balance 6/30/2011			149,355
Estimated revenues 2011-2012 fiscal year	463,380		
Estimated expenditures 2011-2012 fiscal year	(474,038)		
Capital Projects	(35,000)		
Estimated FY 2012 adjustment to fund balance		(45,658)	
Estimated fund balance 6/30/2012			103,697

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$177,389,990. A mill rate of 2.73 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	164,161,580	448,100	0	16,100	432,000
Sr Cit/Vet	12,903,400	35,200	35,200	0	0
Farm	19,160	0	0	0	0
Personal	305,850	800	0	0	800
Total	177,389,990	484,100	35,200	16,100	432,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$432,000
311 102	Real Property Taxes - Delinquent	18,000
311 200	Personal Property	800
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	4,220

361 000 INTEREST

361 100	Interest earnings	<u>360</u>
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TOTAL ESTIMATED REVENUES \$463,380



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 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	431,575	422,000	432,000
311.102	Real Property-Delinquent	18,698	12,000	18,000
311.200	Personal Property	706	700	800
311.400	Penalty & Interest	9,788	5,000	8,000
311.500	Vehicle Tax State Collec	6,120	6,120	4,220
Total General Property Taxes		466,887	445,820	463,020
RE61-Interest Earnings				
361.100	Interest On Investments	651	420	360
Total Interest Earnings		651	420	360
Division Total: Non-Departmental		467,538	\$446,240	\$463,380
Department Total: Non-Departmental		467,538	\$446,240	\$463,380
Fund Total: GREATER TALKEETNA RSA #		467,538	\$446,240	\$463,380



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	8,988	8,000	10,000
411.300	Overtime Wages	0	200	500
Total Salaries & Wages		8,988	8,200	10,500
EX12-Benefits				
412.200	Unemployment Contrib	54	50	63
412.300	Medicare	131	119	153
412.600	Workers Compensation	792	757	1,016
412.700	Sbs Contribution	552	503	644
Total Benefits		1,529	1,429	1,876
EX22-Advertising				
422.000	Advertising	0	100	250
Total Advertising		0	100	250
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	51	0	250
Total Utilities-Building Oprtns		51	0	250
EX25-Rental/Lease				
425.300	Equipment Rental	38	5,000	2,500
Total Rental/Lease		38	5,000	2,500
EX26-Professional Charges				
426.600	Computer Software	345	0	0
426.900	Other Professional Chgs	0	0	1,000
Total Professional Charges		345	0	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	14	30	30
Total Insurance & Bond		14	30	30
EX28-Maintenance Services				
428.600	Road Maintenance Services	340,646	386,373	371,400
Total Maintenance Services		340,646	386,373	371,400
EX29-Other Contractual				
429.710	Testing	0	125	0
429.900	Other Contractual	267	4,000	1,000
Total Other Contractual		267	4,125	1,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	0
Total Maintenance Supplies		0	150	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Dep:				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	500	0
Total Fuel/Oil-Vehicle Use		0	500	0
EX33-Misc Supplies				
433.900	Other Supplies	9,509	8,002	5,000
Total Misc Supplies		9,509	8,002	5,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	500	0
Total Equipment Under \$5,000		0	500	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	52,556	58,857	80,232
Total Intra Govern/Recov Expens		52,556	58,857	80,232
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	5,000	35,000
Total Capital Project Transfers		0	5,000	35,000
Division Total: Non-Departmental		413,943	478,266	509,038
Department Total: Non-Departmental		413,943	478,266	509,038
Fund Total: GREATER TALKEETNA RSA #		413,943	478,266	509,038

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	174,931	175,300	194,880
TOTAL EXPENDITURES	155,265	179,375	193,674

Audit balance as of 6/30/2010			105,377
Estimated revenues 2010-2011 fiscal year	175,300		
Estimated expenditures 2010-2011 fiscal year	(179,375)		
Estimated adjustment to fund balance		(4,075)	
Estimated fund balance 6/30/2011			101,302
Estimated revenues 2011-2012 fiscal year	194,880		
Estimated expenditures 2011-2012 fiscal year	(158,674)		
Capital Projects	(35,000)		
Estimated FY 2012 adjustment to fund balance		1,206	
Estimated fund balance 6/30/2012			102,508

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$50,727,800. A mill rate of 3.97 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	47,018,750	186,600	0	6,700	179,900
Sr Cit/Vet	3,509,100	13,900	13,900	0	0
Farm	199,950	0	0	0	0
Personal	0	0	0	0	0
Total	50,727,800	200,500	13,900	6,700	179,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$179,900
311 102	Real Property Taxes - Delinquent	9,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	1,790

361 000 INTEREST

361 100	Interest earnings	<u>190</u>
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TOTAL ESTIMATED REVENUES \$194,880



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	154,161	163,400	179,900
311.102	Real Property-Delinquent	9,846	5,000	9,000
311.400	Penalty & Interest	5,490	5,000	4,000
311.500	Vehicle Tax State Collec	1,740	1,710	1,790
Total General Property Taxes		171,237	175,110	194,690
RE61-Interest Earnings				
361.100	Interest On Investments	353	190	190
Total Interest Earnings		353	190	190
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,341	0	0
Total Transfer From Other Funds		3,341	0	0
Division Total: Non-Departmental		174,931	\$175,300	\$194,880
Department Total: Non-Departmental		174,931	\$175,300	\$194,880
Fund Total: TRAPPER CREEK RSA #30		174,931	\$175,300	\$194,880



Matanuska-Susitna Borough

Financial Management Budget Listing

Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	4,296	4,000	4,500
411.300	Overtime Wages	0	200	500
Total Salaries & Wages		4,296	4,200	5,000
EX12-Benefits				
412.200	Unemployment Contrib	26	26	30
412.300	Medicare	63	61	73
412.600	Workers Compensation	378	388	484
412.700	Sbs Contribution	264	258	307
Total Benefits		731	733	894
EX22-Advertising				
422.000	Advertising	0	0	250
Total Advertising		0	0	250
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	170	200	250
Total Utilities-Building Oprtns		170	200	250
EX25-Rental/Lease				
425.300	Equipment Rental	44	0	0
Total Rental/Lease		44	0	0
EX26-Professional Charges				
426.600	Computer Software	345	0	0
Total Professional Charges		345	0	0
EX27-Insurance & Bond				
427.500	Liability Insurance	13	20	20
Total Insurance & Bond		13	20	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	98,851	108,936	125,000
Total Maintenance Services		98,851	108,936	125,000
EX29-Other Contractual				
429.900	Other Contractual	1,010	1,600	1,000
Total Other Contractual		1,010	1,600	1,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	150	0
Total Fuel/Oil-Vehicle Use		0	150	0
EX33-Misc Supplies				
433.900	Other Supplies	2,668	5,000	3,000
Total Misc Supplies		2,668	5,000	3,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmei				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	17,567	19,536	23,260
Total Intra Govern/Recov Expens		17,567	19,536	23,260
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	29,570	39,000	35,000
Total Capital Project Transfers		29,570	39,000	35,000
Division Total: Non-Departmental		155,265	179,375	193,674
Department Total: Non-Departmental		155,265	179,375	193,674
Fund Total: TRAPPER CREEK RSA #30		155,265	179,375	193,674

RECONCILIATION OF FUND BALANCE: 285

ALPINE ROAD SERVICE AREA

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	208,817	216,000	236,860
TOTAL EXPENDITURES	174,196	210,461	234,531

Audit balance as of 6/30/2010 107,840

Estimated revenues 2010-2011 fiscal year 216,000

Estimated expenditures 2010-2011 fiscal year (210,461)
 Loan – Principal Payment (96)

Estimated adjustment to fund balance 5,443

Estimated fund balance 6/30/2011 113,283

Estimated revenues 2011-2012 fiscal year 236,860

Estimated expenditures 2011-2012 fiscal year (174,531)
 Capital projects (60,000)
 Principal payment (98)

Estimated FY 2012 adjustment to fund balance 2,231

Estimated fund balance 6/30/2012 115,514

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$69,769,990. A mill rate of 3.68 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	61,047,990	224,600	0	8,000	216,600
Sr Cit/Vet	8,515,580	31,300	31,300	0	0
Farm	186,740	0	0	0	0
Personal	19,680	0	0	0	0
Total	69,769,990	255,900	31,300	8,000	216,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$216,600
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	5,060

361 000 INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$236,860



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	183,900	201,700	216,600
311.102	Real Property-Delinquent	13,393	5,000	10,000
311.200	Personal Property	74	0	0
311.400	Penalty & Interest	5,971	4,000	5,000
311.500	Vehicle Tax State Collec	5,110	5,060	5,060
Total General Property Taxes		208,448	215,760	236,660
RE61-Interest Earnings				
361.100	Interest On Investments	369	240	200
Total Interest Earnings		369	240	200
Division Total: Non-Departmental		208,817	\$216,000	\$236,860
Department Total: Non-Departmental		208,817	\$216,000	\$236,860
Fund Total: ALPINE RSA #31		208,817	\$216,000	\$236,860



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,269	3,774	6,000
411.300	Overtime Wages	0	134	500
Total Salaries & Wages		5,269	3,908	6,500
EX12-Benefits				
412.200	Unemployment Contrib	32	24	39
412.300	Medicare	77	57	95
412.600	Workers Compensation	467	362	629
412.700	Sbs Contribution	325	241	399
Total Benefits		901	684	1,162
EX22-Advertising				
422.000	Advertising	0	300	250
Total Advertising		0	300	250
EX24-Utilities-Building Optrns				
424.100	Electricity	1,822	3,200	2,500
424.500	Garbage Pickups	90	0	250
Total Utilities-Building Optrns		1,912	3,200	2,750
EX25-Rental/Lease				
425.300	Equipment Rental	31	500	500
Total Rental/Lease		31	500	500
EX26-Professional Charges				
426.600	Computer Software	345	0	0
Total Professional Charges		345	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	0	20	20
427.500	Liability Insurance	9	20	20
Total Insurance & Bond		9	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	89,900	138,462	120,000
Total Maintenance Services		89,900	138,462	120,000
EX29-Other Contractual				
429.900	Other Contractual	0	500	500
Total Other Contractual		0	500	500



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/3/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
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	7,664	12,000	12,000
Total Misc Supplies		7,664	12,200	12,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	200	0
Total Equipment Under \$5,000		0	200	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	31	30	30
Total Loan Payments		31	30	30
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	18,994	21,437	30,799
Total Intra Govern/Recov Expens		18,994	21,437	30,799
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	49,140	29,000	60,000
Total Capital Project Transfers		49,140	29,000	60,000
Division Total: Non-Departmental		174,196	210,461	234,531
Department Total: Non-Departmental		174,196	210,461	234,531
Fund Total: ALPINE RSA #31		174,196	210,461	234,531

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	14,283	14,318	14,750
TOTAL EXPENDITURES	1,758	18,427	15,280

Audit balance as of 6/30/2010			50,340
Estimated revenues 2010-2011 fiscal year	14,318		
Estimated expenditures 2010-2011 fiscal year	(18,427)		
Ordinance #11-057	(30,000)		
Estimated adjustment to fund balance		(34,109)	
Estimated fund balance 6/30/2011			16,231
Estimated revenues 2011-2012 fiscal year	14,750		
Estimated expenditures 2011-2012 fiscal year	(15,280)		
Estimated FY2012 adjustment to fund balance		(530)	
Estimated fund balance 6/30/2012			15,701

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$11,851,900. A mill rate of 1.32 is 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	10,974,760	14,400	0	500	13,900
Sr Cit/Vet	877,140	1,100	1,100	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	11,851,900	15,500	1,100	500	13,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$13,900
311 102	Real Property Taxes - Delinquent	200
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	470

361 000 INTEREST

361 100	Interest Earnings	<u>80</u>
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TOTAL ESTIMATED REVENUES \$14,750



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmei				
RE11-General Property Taxes				
311.100	Real Property	13,082	13,500	13,900
311.102	Real Property-Delinquent	218	100	200
311.400	Penalty & Interest	174	100	100
311.500	Vehicle Tax State Collec	650	540	470
Total General Property Taxes		14,124	14,240	14,670
RE61-Interest Earnings				
361.100	Interest On Investments	159	78	80
Total Interest Earnings		159	78	80
Division Total: Non-Departmental		14,283	\$14,318	\$14,750
Department Total: Non-Departmental		14,283	\$14,318	\$14,750
Fund Total: TALKEETNA FLOOD SA #7		14,283	\$14,318	\$14,750



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	5,000	0
Total Salaries & Wages		0	5,000	0
EX12-Benefits				
412.200	Unemployment Contrib	0	30	0
412.300	Medicare	0	73	0
412.600	Workers Compensation	0	597	0
412.700	Sbs Contribution	0	307	0
Total Benefits		0	1,007	0
EX26-Professional Charges				
426.300	Dues & Fees	200	200	0
426.900	Other Professional Chgs	0	2,500	1,000
Total Professional Charges		200	2,700	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	358	420	380
Total Insurance & Bond		358	420	380
EX29-Other Contractual				
429.900	Other Contractual	1,200	9,300	13,900
Total Other Contractual		1,200	9,300	13,900
Division Total: Non-Departmental		1,758	18,427	15,280
Department Total: Non-Departmental		1,758	18,427	15,280
Fund Total: TALKEETNA FLOOD SA #7		1,758	18,427	15,280

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	75,808	68,030	77,040
TOTAL EXPENDITURES	33,771	105,580	117,270

Audit balance as of 6/30/2010 104,913

Estimated revenues 2010-2011 fiscal year 68,030

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

Loan – Principal Payment (8,271)

Estimated adjustment to fund balance (45,821)

Estimated fund balance 6/30/2011 59,092

Estimated revenues 2011-2012 fiscal year 77,040

Estimated expenditures 2011-2012 fiscal year (117,270)

Estimated FY2012 adjustment to fund balance (40,230)

Estimated fund balance 6/30/2012 18,862

The estimated 2011-2012 fiscal year assessed valuation (as of January 1, 2011) is \$10,239,200. A mill rate of 8.22 is 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	9,489,200	78,000	0	2,800	75,200
Sr Cit/Vet	750,000	6,100	6,100	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	10,239,200	84,100	6,100	2,800	75,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$75,200
311 102	Real Property Taxes - Delinquent	800
311 400	Penalty & Interest on Delinquent Taxes	400
311 500	Vehicle Tax/State Collected	440

361 000 INTEREST

361 100	Interest Earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$77,040



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
RE11-General Property Taxes				
311.100	Real Property	71,951	67,200	75,200
311.102	Real Property-Delinquent	1,631	100	800
311.400	Penalty & Interest	790	100	400
311.500	Vehicle Tax State Collec	470	440	440
Total General Property Taxes		74,842	67,840	76,840
RE37-Other State Revenue				
337.800	State PERS Relief	606	0	0
Total Other State Revenue		606	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	360	190	200
Total Interest Earnings		360	190	200
Division Total: Non-Departmental		75,808	\$68,030	\$77,040
Department Total: Non-Departmental		75,808	\$68,030	\$77,040
Fund Total: GARDEN TERRACE SA #8		75,808	\$68,030	\$77,040



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX11-Salaries & Wages				
411.100	Permanent Wages	10,808	3,669	0
411.300	Overtime Wages	332	500	0
Total Salaries & Wages		11,140	4,169	0
EX12-Benefits				
412.100	Insurance Contrib	2,315	988	0
412.200	Unemployment Contrib	68	26	0
412.300	Medicare	163	61	0
412.400	Retirement Contrib. - DB Plan	2,627	1,166	0
412.410	PERS Tier IV - DC Plan	4	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	1	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	374	274	0
412.700	Sbs Contribution	686	256	0
Total Benefits		6,240	2,771	0
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	49	250	0
Total Expenses Within Borough		49	250	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	250	0
Total Expenses Outside Of Boro		0	250	0
EX21-Communications				
421.100	Telephone	412	250	0
421.200	Postage	0	250	0
Total Communications		412	500	0
EX24-Utilities-Building Optrns				
424.100	Electricity	414	1,500	0
424.200	Water & Sewer	9,830	35,000	36,000
Total Utilities-Building Optrns		10,244	36,500	36,000
EX26-Professional Charges				
426.300	Dues & Fees	150	200	0
Total Professional Charges		150	200	0
EX27-Insurance & Bond				
427.100	Property Insurance	0	1,200	1,230
427.500	Liability Insurance	32	40	40
Total Insurance & Bond		32	1,240	1,270



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX28-Maintenance Services				
428.200	Grounds Maint Services	1,350	0	0
Total Maintenance Services		1,350	0	0
EX29-Other Contractual				
429.710	Testing	0	1,000	0
429.900	Other Contractual	2,500	57,000	80,000
Total Other Contractual		2,500	58,000	80,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,369	1,500	0
Total Fuel/Oil-Vehicle Use		1,369	1,500	0
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	285	200	0
Total Loan Payments		285	200	0
Division Total: Non-Departmental		33,771	105,580	117,270
Department Total: Non-Departmental		33,771	105,580	117,270
Fund Total: GARDEN TERRACE SA #8		33,771	105,580	117,270

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	54,405	53,770	58,260
TOTAL EXPENDITURES	15,164	35,020	83,153

Audit balance as of 6/30/2010			249,903
Estimated revenues 2010-2011 fiscal year	53,770		
Estimated expenditures 2010-2011 fiscal year	(35,020)		
Estimated adjustment to fund balance		18,750	
Estimated fund balance 6/30/2011			268,653
Estimated revenues 2011-2012 fiscal year	58,260		
Estimated expenditures 2011-2012 fiscal year	(83,153)		
Estimated FY2012 adjustment to fund balance		(24,893)	
Estimated fund balance 6/30/2012			243,760



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	53,575	53,300	57,800
Total General Property Taxes		53,575	53,300	57,800
RE61-Interest Earnings				
361.100	Interest On Investments	830	470	460
Total Interest Earnings		830	470	460
Division Total: Non-Departmental		54,405	\$53,770	\$58,260
Department Total: Non-Departmental		54,405	\$53,770	\$58,260
Fund Total: PT. MACKENZIE SA #69		54,405	\$53,770	\$58,260



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	9,730	0	15,000
Total Salaries & Wages		9,730	0	15,000
EX12-Benefits				
412.200	Unemployment Contrib	59	0	90
412.300	Medicare	142	0	218
412.600	Workers Compensation	857	0	1,875
412.700	Sbs Contribution	597	0	920
Total Benefits		1,655	0	3,103
EX27-Insurance & Bond				
427.500	Liability Insurance	0	20	50
Total Insurance & Bond		0	20	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	3,779	25,000	40,000
Total Maintenance Services		3,779	25,000	40,000
EX29-Other Contractual				
429.900	Other Contractual	0	10,000	15,000
Total Other Contractual		0	10,000	15,000
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	0	0	5,000
Total Maintenance Supplies		0	0	5,000
EX33-Misc Supplies				
433.900	Other Supplies	0	0	5,000
Total Misc Supplies		0	0	5,000
Division Total: Non-Departmental		15,164	35,020	83,153
Department Total: Non-Departmental		15,164	35,020	83,153
Fund Total: PT. MACKENZIE SA #69		15,164	35,020	83,153

RECONCILIATION OF FUND BALANCE: 293

TALKEETNA WATER/SEWER

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	210,556	222,610	306,600
TOTAL EXPENDITURES	169,582	316,120	279,906

Audit balance as of 6/30/2010			50,545
Estimated revenues 2010-2011 fiscal year	222,610		
Estimated expenditures 2010-2011 fiscal year	(316,120)		
Loan – Principal Payment	(12,625)		
Estimated adjustment to fund balance		(106,135)	
Estimated fund balance 6/30/2011			(55,590)
Estimated revenues 2011-2012 fiscal year	306,600		
Estimated expenditures 2011-2012 fiscal year	(279,906)		
Loan – Principal Payment	(23,166)		
Estimated FY2012 adjustment to fund balance		3,528	
Estimated fund balance 6/30/2012			(52,062)

349 000 WATER AND SEWER FEES

349 100	Water Charges	138,000
349 150	Other Water Charges	15,000
349 500	Sewer Charges	153,500

361 000 INTEREST

361 100	Interest Earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES	<u>\$306,600</u>
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Matanuska-Susitna Borough Financial Management Budget Listing Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 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	752	0	0
Total Special Assessmnt Revenue		752	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	2,478	0	0
Total Other State Revenue		2,478	0	0
RE49-Water & Sewer Fees				
349.100	Water Charges	93,057	105,000	138,000
349.150	Other Water Charges	10,473	12,500	15,000
349.500	Sewer Charges	103,532	105,000	153,500
349.550	Other Sewer Charges	83	0	0
Total Water & Sewer Fees		207,145	222,500	306,500
RE61-Interest Earnings				
361.100	Interest On Investments	181	110	100
Total Interest Earnings		181	110	100
Division Total: Non-Departmental		210,556	\$222,610	\$306,600
Department Total: Non-Departmental		210,556	\$222,610	\$306,600
Fund Total: TALKEETNA WATER & SWR		210,556	\$222,610	\$306,600



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-C				
EX11-Salaries & Wages				
411.100	Permanent Wages	46,365	54,753	86,780
411.200	Temp Wages & Adjmts	3,835	5,000	2,000
411.300	Overtime Wages	1,725	2,000	4,000
Total Salaries & Wages		51,925	61,753	92,780
EX12-Benefits				
412.100	Insurance Contrib	10,301	14,813	22,943
412.200	Unemployment Contrib	314	371	557
412.300	Medicare	761	896	1,346
412.400	Retirement Contrib. - DB Plan	10,742	15,869	27,924
412.410	PERS Tier IV - DC Plan	836	0	0
412.411	PERS Tier IV - Health Plan	40	0	0
412.412	PERS Tier IV - HRA	128	0	0
412.413	PERS Tier IV - OD&D	15	0	0
412.600	Workers Compensation	2,922	4,146	6,158
412.700	Sbs Contribution	3,201	3,787	5,688
Total Benefits		29,260	39,882	64,616
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	300	0
413.300	Exp Allowance-Within Boro	269	500	500
Total Expenses Within Borough		269	800	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	0	666	1,500
414.400	Travel Tickets	442	750	1,500
Total Expenses Outside Of Boro		442	1,716	3,300
EX21-Communications				
421.100	Telephone	6,803	12,500	16,000
421.200	Postage	955	500	1,000
Total Communications		7,758	13,000	17,000
EX22-Advertising				
422.000	Advertising	273	300	300
Total Advertising		273	300	300
EX23-Printing				
423.000	Printing	141	328	300
Total Printing		141	328	300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-C				
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,403	20,000	25,000
424.600	Heating Fuel-Oil	2,210	3,978	4,000
Total Utilities-Building Oprtns		17,613	23,978	29,000
EX26-Professional Charges				
426.300	Dues & Fees	2,838	3,615	2,000
426.600	Computer Software	0	2,000	3,000
426.900	Other Professional Chgs	5,886	1,881	3,000
Total Professional Charges		8,724	7,496	8,000
EX27-Insurance & Bond				
427.100	Property Insurance	83	18,300	19,160
427.500	Liability Insurance	838	900	900
Total Insurance & Bond		921	19,200	20,060
EX28-Maintenance Services				
428.100	Building Maint Services	1,158	1,355	1,000
428.200	Grounds Maint Services	2,269	1,100	1,000
428.300	Equipment Maint Services	4,752	3,900	3,500
428.500	Commun Equip Maint Servic	0	0	500
428.920	Other Maintenance Service	10	0	0
Total Maintenance Services		8,189	6,355	6,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	479	300	1,400
429.710	Testing	5,141	7,000	7,500
429.900	Other Contractual	12,228	15,717	10,000
Total Other Contractual		17,848	23,017	18,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	467	300
Total Office Supplies		0	467	300
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	106	0
431.300	Equipment Maint Supplies	2,557	3,394	3,500
431.900	Other Maint. Supplies	0	0	4,500
Total Maintenance Supplies		2,557	3,500	8,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,532	0	4,000
Total Fuel/Oil-Vehicle Use		3,532	0	4,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36		DEPARTMENT 000-Non-Departmental		DIVISION 000-Non-C
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	500
433.110	Clothing	0	499	500
433.120	Tools under \$500	0	966	2,000
433.200	Medical Supplies	0	2	250
433.900	Other Supplies	776	4,236	1,000
Total Misc Supplies		776	5,703	4,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	4,537	2,840	2,000
Total Equipment Under \$5,000		4,537	2,840	2,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,080	2,000	600
Total Loan Payments		1,080	2,000	600
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	13,737	73,785	0
Total Capital Project Transfers		13,737	73,785	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	30,000	0
Total Small Bldg Const/Imprv		0	30,000	0
Division Total: Non-Departmental		169,582	316,120	279,906
Department Total: Non-Departmental		169,582	316,120	279,906
Fund Total: TALKEETNA WATER & SWR §		169,582	316,120	279,906

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	120	0	60
TOTAL EXPENDITURES	0	13,895	10,000

Audit Balance as of 6/30/2010			33,496
Estimated revenues 2010-2011 fiscal year	0		
Estimated expenditures 2010-2011 fiscal year	(13,895)		
Estimated adjustment to fund balance		(13,895)	
Estimated fund balance 6/30/2011			19,601
Estimated revenues 2011-2012 fiscal year	60		
Estimated expenditures 2011-2012 fiscal year	(10,000)		
Estimated FY2012 adjustment to fund balance		(9,940)	
Estimated fund balance 6/30/2012			9,661



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Revenue</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
RE61-Interest Earnings				
361.100	Interest On Investments	120	0	60
Total Interest Earnings		<u>120</u>	<u>0</u>	<u>60</u>
Division Total: Non-Departmental		<u>120</u>	<u>\$0</u>	<u>\$60</u>
Department Total: Non-Departmental		<u>120</u>	<u>\$0</u>	<u>\$60</u>
Fund Total: FREEDOM HILLS SUBD ROAL		<u>120</u>	<u>\$0</u>	<u>\$60</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 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	3,895	0
Total Professional Charges		0	3,895	0
EX29-Other Contractual				
429.900	Other Contractual	0	10,000	10,000
Total Other Contractual		0	10,000	10,000
Division Total: Non-Departmental		0	13,895	10,000
Department Total: Non-Departmental		0	13,895	10,000
Fund Total: FREEDOM HILLS SUBD ROAC		0	13,895	10,000

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	15,652	13,886	15,580
TOTAL EXPENDITURES	2,683	2,600	3,300

Audit Balance as of 6/30/2010			(124,466)
Estimated revenues 2010-2011 fiscal year	13,886		
Estimated expenditures 2010-2011 fiscal year	(2,600)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		5,286	
Estimated fund balance 6/30/2011			(119,180)
Estimated revenues 2011-2012 fiscal year	15,580		
Estimated expenditures 2011-2012 fiscal year	(3,300)		
Loan – Principal Payment	(6,000)		
Estimated FY2010 adjustment to fund balance		6,280	
Estimated fund balance 6/30/2012			(112,900)



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 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	13,566	13,500	15,200
311.102	Real Property-Delinquent	106	0	0
311.400	Penalty & Interest	262	50	50
311.500	Vehicle Tax State Collec	300	290	290
Total General Property Taxes		14,234	13,840	15,540
RE21-Special Assessmnt Revenue				
321.100	Principal	557	0	0
321.200	Interest	750	0	0
321.300	Penalty	31	0	0
Total Special Assessmnt Revenue		1,338	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	80	46	40
Total Interest Earnings		80	46	40
Division Total: Non-Departmental		15,652	\$13,886	\$15,580
Department Total: Non-Departmental		15,652	\$13,886	\$15,580
Fund Total: CIRC VIEW/STAMPEDE EST S		15,652	\$13,886	\$15,580



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-I				
EX29-Other Contractual				
429.900	Other Contractual	0	0	2,500
Total Other Contractual		<u>0</u>	<u>0</u>	<u>2,500</u>
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	2,683	2,600	800
Total Debt Service		<u>2,683</u>	<u>2,600</u>	<u>800</u>
Division Total: Non-Departmental		<u>2,683</u>	<u>2,600</u>	<u>3,300</u>
Department Total: Non-Departmental		<u>2,683</u>	<u>2,600</u>	<u>3,300</u>
Fund Total: CIRC VIEW/STAMPEDE EST S		<u>2,683</u>	<u>2,600</u>	<u>3,300</u>

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	225	190	190
TOTAL EXPENDITURES	1,567	3,482	3,500

Audit balance as of 6/30/2010 23,075

Estimated revenues 2010-2011 fiscal year 190

Estimated expenditures 2010-2011 fiscal year (3,482)

Estimated adjustment to fund balance (3,292)

Estimated fund balance 6/30/2011 19,783

Estimated revenues 2011-2012 fiscal year 190

Estimated expenditures 2011-2012 fiscal year (3,500)
Ordinance #11-075 (16,400)

Estimated FY2012 adjustment to fund balance (19,710)

Estimated fund balance 6/30/2012 73



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Revenue</u>	<u>2011 Amended Budget</u>	<u>2012 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	140	130	150
Total General Property Taxes		140	130	150
RE61-Interest Earnings				
361.100	Interest On Investments	85	60	40
Total Interest Earnings		85	60	40
Division Total: Non-Departmental		225	\$190	\$190
Department Total: Non-Departmental		225	\$190	\$190
Fund Total: CHASE TRAIL SERVICE AREA#		225	\$190	\$190



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depart				
EX29-Other Contractual				
429.900	Other Contractual	1,567	3,482	3,500
Total Other Contractual		1,567	3,482	3,500
Division Total: Non-Departmental		1,567	3,482	3,500
Department Total: Non-Departmental		1,567	3,482	3,500
Fund Total: CHASE TRAIL SERVICE AREA		1,567	3,482	3,500

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	12	8	0
TOTAL EXPENDITURES	0	1,500	1,500

Audit Balance as of 6/30/2010			3,224
Estimated revenues 2010-2011 fiscal year	8		
Estimated expenditures 2010-2011 fiscal year	(1,500)		
Estimated adjustment to fund balance		(1,492)	
Estimated fund balance 6/30/2011			1,732
Estimated revenues 2011-2012 fiscal year	0		
Estimated expenditures 2011-2012 fiscal year	(1,500)		
Estimated FY2012 adjustment to fund balance		(1,500)	
Estimated fund balance 6/30/2012			232



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Revenue</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
RE61-Interest Earnings				
361.100	Interest On Investments	12	8	0
Total Interest Earnings		<u>12</u>	<u>8</u>	<u>0</u>
Division Total: Non-Departmental		<u>12</u>	<u>\$8</u>	<u>\$0</u>
Department Total: Non-Departmental		<u>12</u>	<u>\$8</u>	<u>\$0</u>
Fund Total: ROADS OUTSIDE SERV. ARE,		<u>12</u>	<u>\$8</u>	<u>\$0</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/2/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Depa				
EX29-Other Contractual				
429.900	Other Contractual	0	1,500	1,500
Total Other Contractual		0	1,500	1,500
Division Total: Non-Departmental		0	1,500	1,500
Department Total: Non-Departmental		0	1,500	1,500
Fund Total: ROADS OUTSIDE SERV. ARE		0	1,500	1,500

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	204,551,753	256,911,556	259,547,183
TOTAL EXPENDITURES	206,941,200	256,911,556	259,547,183

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 FY2010 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2011			-0-
Estimated revenues 2011-2012 fiscal year	259,547,183		
Estimated expenditures 2011-2012 fiscal year	(259,547,183)		
Estimated FY2012 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2012			-0-



Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
RE31-Federal Grants				
331.000	Federal Grants	483,818	29,387,915	31,294,738
Total Federal Grants		483,818	29,387,915	31,294,738
RE37-Other State Revenue				
337.300	Education/State	155,173,321	143,683,438	148,573,285
337.800	State PERS Relief	0	32,000,000	26,000,000
Total Other State Revenue		155,173,321	175,683,438	174,573,285
RE50-Education Revenue				
350.000	Education/Local	4,929,730	3,492,838	5,331,795
Total Education Revenue		4,929,730	3,492,838	5,331,795
RE67-Transfer From Other Funds				
367.110	Areawide	43,964,884	48,347,365	48,347,365
Total Transfer From Other Funds		43,964,884	48,347,365	48,347,365
Division Total: Non-Departmental		204,551,753	\$256,911,556	\$259,547,183
Department Total: Non-Departmental		204,551,753	\$256,911,556	\$259,547,183
Fund Total: EDUCATION OPERATING		204,551,753	\$256,911,556	\$259,547,183



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Department				
EX06-Education				
406.100	Education - Operating	206,941,200	256,911,556	259,547,183
Total Education		206,941,200	256,911,556	259,547,183
Division Total: Non-Departmental		206,941,200	256,911,556	259,547,183
Department Total: Non-Departmental		206,941,200	256,911,556	259,547,183
Fund Total: EDUCATION OPERATING		206,941,200	256,911,556	259,547,183

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	4,251,344	4,093,000	3,898,440
TOTAL EXPENDITURES	5,118,889	5,060,960	5,926,048

Unrestricted Net Assets at June 30, 2010			(1,463,708)
Estimated revenues 2010-2011 fiscal year	4,093,000		
Estimated expenditures 2010-2011 fiscal year	(4,783,960)*		
Estimated fiscal year 2011 adjustment to net assets		(690,960)	
Estimated Unrestricted Net Assets at June 30, 2011			(2,154,668)
Estimated revenues 2011-2012 fiscal year	3,898,440		
Estimated expenditures 2011-2012 fiscal year	(5,196,048)**		
Capital Projects	(335,000)		
Estimated fiscal year 2012 adjustment to net assets		(1,632,608)	
Estimated Unrestricted Net Assets at June 30, 2012			(3,787,276)

*This amount does not include estimated expenditures of \$52,000 for amortization expense and \$225,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2011. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$60,000 for amortization expense and \$335,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2012. These amounts reduce the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

344 000 SEPTAGE FEES

344.600	Landfill User Fees	\$3,860,000
344.700	Finance Charge	1,000
344.900	Hazardous Waste Fees	<u>33,000</u>
	Subtotal	\$3,894,000

361 000 INTEREST EARNINGS

361.100	Interest on Investments	<u>4,440</u>
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	TOTAL ESTIMATED REVENUES	<u>\$3,898,440</u>
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Matanuska-Susitna Borough

Financial Management Budget Listing

Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	45,190	0	0
Total Other State Revenue		45,190	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Cchecks	(827)	0	0
344.600	Landfill User Fees	3,349,254	4,050,000	3,860,000
344.700	Finance Charge	3,785	3,000	1,000
344.900	Hazardous Waste Fees	43,483	39,000	33,000
Total Sanitation/Septage Fees		3,395,695	4,092,000	3,894,000
RE61-Interest Earnings				
361.100	Interest On Investments	7,996	1,000	4,440
Total Interest Earnings		7,996	1,000	4,440
RE62-Intragovernmental				
362.300	Capital Contributions	799,492	0	0
Total Intragovernmental		799,492	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	8	0	0
Total Transfer From Other Funds		8	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	13	0	0
369.300	Insurance Claim Proceeds	2,950	0	0
Total Other Revenue Sources		2,963	0	0
Division Total: Non-Departmental		4,251,344	\$4,093,000	\$3,898,440
Department Total: Non-Departmental		4,251,344	\$4,093,000	\$3,898,440
Fund Total: SOLID WASTE		4,251,344	\$4,093,000	\$3,898,440



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	54,031	73,000	70,000
Total Loan Payments		54,031	73,000	70,000
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	10,500	11,000	12,000
443.260	Computer - Admin & Audit	3,100	3,200	3,600
443.280	Finance - Admin & Audit	10,500	7,500	8,000
443.290	Legal - Admin & Audit	30,500	31,000	20,000
443.300	Maintenance	12,357	20,000	20,000
Total Intra Govern/Recov Expens		66,957	72,700	63,600
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	240,030	(12,533)	335,000
Total Capital Project Transfers		240,030	(12,533)	335,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	51,527	52,000	60,000
451.999	Depreciation Expense	175,947	225,000	335,000
Total Equipment Over \$5000		227,474	277,000	395,000
EX52-Landfill Postclosure				
452.000	Postclosure Costs	269,888	296,102	322,115
Total Landfill Postclosure		269,888	296,102	322,115
Division Total: Non-Departmental		858,380	706,269	1,185,715
Department Total: Non-Departmental		858,380	706,269	1,185,715



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	270,119	303,419	260,418
411.200	Temp Wages & Adjmts	28,021	66,000	40,000
411.300	Overtime Wages	10,774	4,500	10,000
Total Salaries & Wages		308,914	373,919	310,418
EX12-Benefits				
412.100	Insurance Contrib	102,067	107,638	98,753
412.200	Unemployment Contrib	1,878	2,244	1,807
412.300	Medicare	4,537	5,422	4,367
412.400	Retirement Contrib. - DB Plan	70,478	86,094	80,334
412.410	PERS Tier IV - DC Plan	5,736	0	0
412.411	PERS Tier IV - Health Plan	266	0	0
412.412	PERS Tier IV - HRA	1,267	0	0
412.413	PERS Tier IV - OD&D	98	0	0
412.600	Workers Compensation	41,426	45,823	39,196
412.700	Sbs Contribution	19,180	22,923	23,529
Total Benefits		246,933	270,144	247,986
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	17	0	0
Total Expenses Within Borough		17	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	200
414.200	Exp Reimb- Outside Boro	2,347	2,000	2,000
414.300	Expense Allow- O/S Boro	75	0	0
414.400	Travel Tickets	1,719	2,450	2,000
Total Expenses Outside Of Boro		4,141	4,750	4,200
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	472	0	0
Total Bad Debts Expense		472	0	0
EX21-Communications				
421.100	Telephone	7,818	12,550	13,000
421.200	Postage	317	500	500
Total Communications		8,135	13,050	13,500
EX22-Advertising				
422.000	Advertising	597	3,000	2,000
Total Advertising		597	3,000	2,000
EX23-Printing				
423.000	Printing	672	0	0
Total Printing		672	0	0



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Optrns				
424.100	Electricity	13,445	18,500	18,000
424.300	Natural Gas	7,217	14,000	14,000
Total Utilities-Building Optrns		20,662	32,500	32,000
EX25-Rental/Lease				
425.300	Equipment Rental	6,325	8,350	6,000
Total Rental/Lease		6,325	8,350	6,000
EX26-Professional Charges				
426.200	Legal	252,709	20,000	20,000
426.300	Dues & Fees	6,500	5,300	6,000
426.600	Computer Software	3,580	5,300	5,000
426.900	Other Professional Chgs	110,613	16,250	72,000
Total Professional Charges		373,402	46,850	103,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	11,500	12,000
427.200	Vehicle Insurance	3,714	4,500	4,200
427.500	Liability Insurance	1,782	2,000	1,500
Total Insurance & Bond		5,496	18,000	17,700
EX28-Maintenance Services				
428.100	Building Maint Services	9,727	7,000	7,000
428.200	Grounds Maint Services	2,085	4,000	3,000
428.300	Equipment Maint Services	8,327	11,750	10,000
428.400	Vehicle Maint Services	5,438	5,570	5,000
428.910	Building Improve Services	0	2,500	2,000
Total Maintenance Services		25,577	30,820	27,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,553	3,550	2,000
429.210	Training/Instructor Fees	930	800	800
429.500	Labor Services	1,370,128	1,396,024	1,539,000
429.710	Testing	55,758	70,000	65,000
429.900	Other Contractual	136,117	94,179	130,000
429.910	Other Contractual Capital	(1)	0	0
Total Other Contractual		1,566,485	1,564,553	1,736,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,500	2,600	2,200
430.200	Copier/Fax Supplies	757	500	500
Total Office Supplies		2,257	3,100	2,700



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,934	8,230	6,500
431.200	Building Maint Supplies	1,179	2,000	2,000
431.300	Equipment Maint Supplies	9,459	11,750	9,080
431.400	Grounds Maint Supplies	1,210	4,500	4,000
Total Maintenance Supplies		18,782	26,480	21,580
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	35	0	0
432.200	Gas	3,529	3,300	3,800
432.300	Diesel Fuel	9,834	16,000	14,000
Total Fuel/Oil-Vehicle Use		13,398	19,300	17,800
EX33-Misc Supplies				
433.100	Personnel Supplies	1,206	1,500	1,500
433.110	Clothing	2,858	2,900	2,900
433.120	Tools under \$500	365	1,500	1,000
433.200	Medical Supplies	395	1,650	200
433.300	Books/Subscriptions	299	700	700
433.500	Training Supplies	915	0	0
433.900	Other Supplies	2,760	4,200	3,000
Total Misc Supplies		8,798	12,450	9,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,639	2,400	5,950
434.100	Other Equip under \$5,000	5,906	2,000	4,960
434.300	Furniture Under \$5,000	750	1,500	1,500
Total Equipment Under \$5,000		10,295	5,900	12,410
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	27,997	38,000
Total Equipment Over \$5000		0	27,997	38,000
Division Total: Central Landfill		2,621,358	2,461,163	2,602,394



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	354,704	406,860	384,132
411.200	Temp Wages & Adjmts	56,197	55,000	60,000
411.300	Overtime Wages	4,434	4,250	5,000
Total Salaries & Wages		415,335	466,110	449,132
EX12-Benefits				
412.100	Insurance Contrib	147,200	155,038	146,633
412.200	Unemployment Contrib	2,537	2,797	2,646
412.300	Medicare	6,132	6,759	6,393
412.400	Retirement Contrib. - DB Plan	103,289	114,947	117,157
412.410	PERS Tier IV - DC Plan	604	0	0
412.411	PERS Tier IV - Health Plan	31	0	0
412.412	PERS Tier IV - HRA	172	0	0
412.413	PERS Tier IV - OD&D	12	0	0
412.600	Workers Compensation	58,377	63,512	62,284
412.700	Sbs Contribution	25,924	28,574	31,546
Total Benefits		344,278	371,627	366,659
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	500	500
414.400	Travel Tickets	0	900	900
Total Expenses Outside Of Boro		0	1,400	1,400
EX21-Communications				
421.100	Telephone	15,002	15,000	15,000
421.200	Postage	317	500	500
Total Communications		15,319	15,500	15,500
EX22-Advertising				
422.000	Advertising	0	900	500
Total Advertising		0	900	500
EX23-Printing				
423.000	Printing	117	300	0
Total Printing		117	300	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,032	10,000	10,000
Total Utilities-Building Oprtns		8,032	10,000	10,000
EX25-Rental/Lease				
425.100	Land Lease	500	0	0
425.300	Equipment Rental	0	1,100	1,300
Total Rental/Lease		500	1,100	1,300



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX26-Professional Charges				
426.300	Dues & Fees	0	500	0
426.600	Computer Software	0	2,500	0
426.900	Other Professional Chgs	2,539	500	0
Total Professional Charges		2,539	3,500	0
EX27-Insurance & Bond				
427.500	Liability Insurance	1,717	2,300	1,700
Total Insurance & Bond		1,717	2,300	1,700
EX28-Maintenance Services				
428.100	Building Maint Services	3,853	4,794	2,600
428.200	Grounds Maint Services	10,589	24,019	27,000
428.300	Equipment Maint Services	756	1,687	1,000
428.400	Vehicle Maint Services	45	300	300
428.910	Building Improve Services	0	540	500
Total Maintenance Services		15,243	31,340	31,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	248	1,000	700
429.210	Training/Instructor Fees	0	600	600
429.500	Labor Services	246,636	315,200	360,000
429.710	Testing	28,595	35,000	35,000
429.900	Other Contractual	19,214	29,350	25,000
Total Other Contractual		294,693	381,150	421,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	647	1,500	1,500
430.200	Copier/Fax Supplies	566	500	500
Total Office Supplies		1,213	2,000	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	42	2,500	2,000
431.300	Equipment Maint Supplies	107	700	1,555
431.400	Grounds Maint Supplies	95	1,500	1,500
Total Maintenance Supplies		244	4,700	5,055
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	2,823	3,650	4,000
432.300	Diesel Fuel	0	300	300
Total Fuel/Oil-Vehicle Use		2,823	3,950	4,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX33-Misc Supplies				
433.100	Personnel Supplies	983	800	800
433.110	Clothing	0	700	500
433.120	Tools under \$500	183	500	500
433.200	Medical Supplies	40	250	250
433.500	Training Supplies	0	200	200
433.900	Other Supplies	2,399	3,560	3,500
Total Misc Supplies		3,605	6,010	5,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	575	2,400	2,380
434.100	Other Equip under \$5,000	400	1,500	1,900
434.300	Furniture Under \$5,000	720	900	700
Total Equipment Under \$5,000		1,695	4,800	4,980
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	230,000
Total Equipment Over \$5000		0	0	230,000
Division Total: Transfer Sites		1,107,353	1,306,687	1,550,976



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	128,061	133,169	142,110
411.200	Temp Wages & Adjmts	18,022	20,000	20,000
411.300	Overtime Wages	3,467	750	3,000
Total Salaries & Wages		149,550	153,919	165,110
EX12-Benefits				
412.100	Insurance Contrib	48,607	51,350	51,870
412.200	Unemployment Contrib	907	924	991
412.300	Medicare	2,191	2,232	2,395
412.400	Retirement Contrib. - DB Plan	22,196	37,444	44,636
412.410	PERS Tier IV - DC Plan	9,541	0	0
412.411	PERS Tier IV - Health Plan	450	0	0
412.412	PERS Tier IV - HRA	1,873	0	0
412.413	PERS Tier IV - OD&D	165	0	0
412.600	Workers Compensation	20,504	21,985	24,719
412.700	Sbs Contribution	9,262	9,437	10,122
Total Benefits		115,696	123,372	134,733
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	2,125	2,500	1,600
414.300	Expense Allow- O/S Boro	176	0	300
414.400	Travel Tickets	1,314	1,600	1,600
Total Expenses Outside Of Boro		3,615	4,100	3,500
EX21-Communications				
421.100	Telephone	893	1,000	1,000
421.200	Postage	0	200	0
Total Communications		893	1,200	1,000
EX22-Advertising				
422.000	Advertising	1,315	1,500	1,500
Total Advertising		1,315	1,500	1,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,265	5,000	5,000
424.300	Natural Gas	3,357	7,000	7,000
Total Utilities-Building Oprtns		6,622	12,000	12,000
EX26-Professional Charges				
426.300	Dues & Fees	842	1,000	900
426.600	Computer Software	200	200	200
426.900	Other Professional Chgs	289	2,500	2,000
Total Professional Charges		1,331	3,700	3,100



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2011

<u>Account</u>	<u>Description</u>	<u>2010 Actual Expense</u>	<u>2011 Amended Budget</u>	<u>2012 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX27-Insurance & Bond				
427.500	Liability Insurance	351	450	420
Total Insurance & Bond		351	450	420
EX28-Maintenance Services				
428.100	Building Maint Services	1,130	500	500
428.300	Equipment Maint Services	0	1,500	1,500
428.400	Vehicle Maint Services	45	500	500
428.910	Building Improve Services	0	2,500	2,000
428.920	Other Maintenance Service	225	0	0
Total Maintenance Services		1,400	5,000	4,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,478	3,000	2,000
429.210	Training/Instructor Fees	465	500	500
429.710	Testing	0	500	0
429.900	Other Contractual	74,158	87,600	75,000
Total Other Contractual		77,101	91,600	77,500
EX30-Office Supplies				
430.200	Copier/Fax Supplies	114	0	0
Total Office Supplies		114	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	356	500	500
431.200	Building Maint Supplies	520	500	500
431.300	Equipment Maint Supplies	361	1,700	1,000
431.400	Grounds Maint Supplies	0	(1,000)	0
Total Maintenance Supplies		1,237	1,700	2,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	4,941	6,400	6,000
Total Fuel/Oil-Vehicle Use		4,941	6,400	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	611	1,000	1,000
433.110	Clothing	1,104	2,300	2,000
433.120	Tools under \$500	75	500	500
433.200	Medical Supplies	0	500	200
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	0	300	0
433.900	Other Supplies	5,917	12,100	3,000
Total Misc Supplies		7,707	16,900	6,900



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,200	0
434.100	Other Equip under \$5,000	5,672	1,000	4,000
434.300	Furniture Under \$5,000	3,320	900	700
Total Equipment Under \$5,000		8,992	3,100	4,700
Division Total: Hazardous Waste Removal		380,865	424,941	422,963



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX29-Other Contractual				
429.900	Other Contractual	70,000	75,000	75,000
Total Other Contractual		<u>70,000</u>	<u>75,000</u>	<u>75,000</u>
Division Total: Recycling		<u>70,000</u>	<u>75,000</u>	<u>75,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX26-Professional Charges				
426.300	Dues & Fees	833	900	0
Total Professional Charges		833	900	0
EX29-Other Contractual				
429.500	Labor Services	67,840	73,000	76,000
429.900	Other Contractual	12,260	13,000	13,000
Total Other Contractual		80,100	86,000	89,000
Division Total: Remote Transfer Sites		80,933	86,900	89,000
Department Total: Public Works		4,260,509	4,354,691	4,740,333
Fund Total: SOLID WASTE		5,118,889	5,060,960	5,926,048

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	818,305	1,258,450	837,613
TOTAL EXPENDITURES	1,854,621	1,921,627	1,945,384

Unrestricted Net Assets at June 30, 2010 (3,036,543)

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

Estimated Unrestricted Net Assets at June 30, 2011 (2,843,470)

Estimated revenues 2011-2012 fiscal year 837,613

Estimated expenditures 2011-2012 fiscal year (1,070,384)**

Estimated fiscal year 2012 adjustment to net assets (232,771)

Unrestricted Net Assets at June 30, 2012 (3,076,241)

*This amount does not include estimated expenditures of \$856,250 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2011. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

**This amount does not include estimated expenditures of \$875,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2012. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).

REVENUE COMMENTARY: FUND 520 PORT ENTERPRISE FUND

337 100 OTHER STATE REVENUE

337.100 Debt Service Reimbursement \$754,613

341 000 GENERAL GOVERNMENT

341.840 Port Dockage Fees 7,000

341.841 Port Wharfage Fees 64,000

341.844 Port Lease/Permit Fees 12,000

Subtotal \$83,000

TOTAL ESTIMATED REVENUES \$837,613



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	755,120	752,450	754,613
337.800	State PERS Relief	10,816	0	0
Total Other State Revenue		765,936	752,450	754,613
RE41-General Government				
341.840	Port Dockage Fees	7,144	6,000	7,000
341.841	Port Wharfage Fees	41,430	500,000	64,000
341.844	Port Lease/Permit Fees	3,780	0	12,000
341.900	Miscellaneous Fees	15	0	0
Total General Government		52,369	506,000	83,000
Division Total: Non-Departmental		818,305	\$1,258,450	\$837,613
Department Total: Non-Departmental		818,305	\$1,258,450	\$837,613
Fund Total: PORT		818,305	\$1,258,450	\$837,613



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	368,593	363,100	351,370
Total Debt Service		368,593	363,100	351,370
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	6,550	6,600	6,700
443.260	Computer - Admin & Audit	3,850	3,900	4,000
443.280	Finance - Admin & Audit	6,550	6,600	6,700
443.290	Legal - Admin & Audit	4,050	4,100	4,200
Total Intra Govern/Recov Expens		21,000	21,200	21,600
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	666,934	856,250	875,000
Total Equipment Over \$5000		666,934	856,250	875,000
Division Total: Non-Departmental		1,056,527	1,240,550	1,247,970
Department Total: Non-Departmental		1,056,527	1,240,550	1,247,970



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	164,980	168,679	185,706
411.200	Temp Wages & Adjmts	6,621	5,000	6,000
411.300	Overtime Wages	1,993	1,375	2,500
Total Salaries & Wages		173,594	175,054	194,206
EX12-Benefits				
412.100	Insurance Contrib	38,191	39,500	43,890
412.200	Unemployment Contrib	1,025	1,051	1,166
412.300	Medicare	2,476	2,539	2,816
412.400	Retirement Contrib. - DB Plan	46,902	47,548	57,892
412.410	PERS Tier IV - DC Plan	4	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	3	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	6,425	4,504	2,329
412.700	Sbs Contribution	10,466	10,731	11,905
Total Benefits		105,494	105,873	119,998
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	140	48	100
413.200	Expense Reimb-Within Boro	1,984	1,500	2,000
Total Expenses Within Borough		2,124	1,548	2,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	176	0	200
414.200	Exp Reimb- Outside Boro	3,239	3,800	3,500
414.400	Travel Tickets	2,972	0	1,000
Total Expenses Outside Of Boro		6,387	3,800	4,700
EX21-Communications				
421.100	Telephone	6,427	6,190	5,700
421.200	Postage	268	1,000	0
Total Communications		6,695	7,190	5,700
EX22-Advertising				
422.000	Advertising	280	265	10,000
Total Advertising		280	265	10,000
EX23-Printing				
423.000	Printing	246	0	3,000
Total Printing		246	0	3,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,821	10,443	13,000
424.500	Garbage Pickups	998	0	2,650
424.600	Heating Fuel-Oil	19,985	29,500	25,000
Total Utilities-Building Oprtns		28,804	39,943	40,650
EX25-Rental/Lease				
425.300	Equipment Rental	5,332	4,566	6,000
Total Rental/Lease		5,332	4,566	6,000
EX26-Professional Charges				
426.200	Legal	350,000	0	7,000
426.300	Dues & Fees	11,370	2,150	8,500
426.600	Computer Software	90	297	1,500
426.900	Other Professional Chgs	9,299	116,680	50,000
Total Professional Charges		370,759	119,127	67,000
EX27-Insurance & Bond				
427.100	Property Insurance	0	28,411	35,000
427.500	Liability Insurance	12,990	11,248	1,600
Total Insurance & Bond		12,990	39,659	36,600
EX28-Maintenance Services				
428.100	Building Maint Services	9,491	7,152	13,000
428.300	Equipment Maint Services	5,561	3,821	5,500
428.600	Road Maintenance Services	4,406	0	10,000
428.920	Other Maintenance Service	665	100	8,000
Total Maintenance Services		20,123	11,073	36,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	355	5,225	5,500
429.210	Training/Instructor Fees	0	39	2,000
429.500	Labor Services	12,500	10,000	12,000
429.710	Testing	527	850	1,150
429.900	Other Contractual	41,923	135,496	113,960
Total Other Contractual		55,305	151,610	134,610
EX30-Office Supplies				
430.100	Office Supplies < \$500	384	1,000	3,000
Total Office Supplies		384	1,000	3,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/27/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	300
431.200	Building Maint Supplies	975	919	2,500
431.300	Equipment Maint Supplies	0	0	1,000
431.400	Grounds Maint Supplies	0	0	1,300
431.900	Other Maint. Supplies	700	0	700
Total Maintenance Supplies		1,675	919	5,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	500
432.200	Gas	856	4,000	3,000
Total Fuel/Oil-Vehicle Use		856	4,000	3,500
EX33-Misc Supplies				
433.100	Personnel Supplies	240	350	350
433.120	Tools under \$500	0	0	500
433.200	Medical Supplies	0	0	200
433.300	Books/Subscriptions	62	114	500
433.700	Resale Supplies	0	0	500
433.900	Other Supplies	5,833	3,645	6,500
Total Misc Supplies		6,135	4,109	8,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,087	2,000
434.100	Other Equip under \$5,000	911	253	500
434.300	Furniture Under \$5,000	0	0	3,000
Total Equipment Under \$5,000		911	3,340	5,500
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	8,000	10,000
Total Small Bldg Const/Imprv		0	8,000	10,000
Division Total: Port Development		798,094	681,077	697,414
Department Total: Assembly		798,094	681,077	697,414
Fund Total: PORT		1,854,621	1,921,627	1,945,384

RECONCILIATION OF FUND BALANCE: 530**MV SUSITNA ENTERPRISE FUND**

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	0	100,000	50,000
TOTAL EXPENDITURES	0	4,594,196	4,951,800

Unrestricted Net Assets at June 30, 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, 2010 (994,196)

Estimated revenues 2011-2012 fiscal year 50,000

Estimated expenditures 2011-2012 fiscal year (1,451,800)**

Estimated fiscal year 2012 adjustment to net assets (1,401,800)

Unrestricted Net Assets at June 30, 2012 (2,395,996)

*Excludes depreciation of \$3,500,000 which was not taken in fiscal year 2011.

**This amount does not include estimated expenditures of \$3,500,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2012. This amount reduces the book value of the related capital asset(s) on the face of the Statement of Net Assets over the lives of the applicable asset(s).



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Revenue</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	100,000	50,000
Total Other Revenue Sources		<u>0</u>	<u>100,000</u>	<u>50,000</u>
Division Total: Non-Departmental		<u>0</u>	<u>\$100,000</u>	<u>\$50,000</u>
Department Total: Non-Departmental		<u>0</u>	<u>\$100,000</u>	<u>\$50,000</u>
Fund Total: MV SUSITNA		<u>0</u>	<u>\$100,000</u>	<u>\$50,000</u>



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	292,952	0
Total Salaries & Wages		0	292,952	0
EX12-Benefits				
412.200	Unemployment Contrib	0	1,758	0
412.300	Medicare	0	4,248	0
412.600	Workers Compensation	0	22,424	0
412.700	Sbs Contribution	0	17,958	0
Total Benefits		0	46,388	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	66,660	5,000
Total Expenses Outside Of Boro		0	66,660	5,000
EX21-Communications				
421.100	Telephone	0	100	100
421.200	Postage	0	100	100
Total Communications		0	200	200
EX24-Utilities-Building Optrns				
424.100	Electricity	0	52,313	27,000
424.600	Heating Fuel-Oil	0	5,500	5,500
Total Utilities-Building Optrns		0	57,813	32,500
EX25-Rental/Lease				
425.500	Gangway Rental	0	5,500	0
Total Rental/Lease		0	5,500	0
EX27-Insurance & Bond				
427.100	Property Insurance	0	151,300	200,000
427.500	Liability Insurance	0	250,000	300,000
Total Insurance & Bond		0	401,300	500,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	84,000
428.920	Other Maintenance Service	0	20,000	71,000
Total Maintenance Services		0	20,000	155,000
EX29-Other Contractual				
429.900	Other Contractual	0	65,180	670,000
Total Other Contractual		0	65,180	670,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	100
Total Office Supplies		0	100	100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 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	1,750	3,000
432.400	Fuel - MV Susitna	0	135,353	85,000
Total Fuel/Oil-Vehicle Use		0	137,103	88,000
EX33-Misc Supplies				
433.900	Other Supplies	0	1,000	1,000
Total Misc Supplies		0	1,000	1,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	0	3,500,000	3,500,000
Total Equipment Over \$5000		0	3,500,000	3,500,000
Division Total: Non-Departmental		0	4,594,196	4,951,800
Department Total: Non-Departmental		0	4,594,196	4,951,800
Fund Total: MV SUSITNA		0	4,594,196	4,951,800

RECONCILIATION OF FUND BALANCE: FUND 300**SCHOOL DEBT SERVICE**

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	16,890,029	18,400,000	21,000,000
TOTAL EXPENDITURES	17,397,465	18,444,139	21,009,184

Audit balance as of 6/30/2010			267,299
Estimated revenues 2010-2011 fiscal year	18,400,000		
Estimated expenditures 2010-2011 fiscal year	(18,444,139)		
Estimated adjustment to fund balance		(44,139)	
Estimated fund balance 6/30/2011			223,160
Estimated revenues 2011-2012 fiscal year	21,000,000		
Estimated expenditures 2011-2012 fiscal year	(21,009,184)		
Estimated FY2012 adjustment to fund balance		(9,184)	
Estimated fund balance 6/30/2012			213,976

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

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
INTEREST ON BOND SALE	29	-	-
TRANSFER FROM OTHER FUNDS:			
General Fund/Areawide	16,890,000	18,400,000	21,000,000
TOTAL REVENUES	16,890,029	18,400,000	21,000,000

**SCHEDULE OF LONG TERM DEBT: FUND 300
FISCAL YEAR 2012**

SCHOOL DEBT SERVICE

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2011	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2012
1999 Series A*	36,745,000	8,570,000	2,705,000	471,350	3,176,350	5,865,000
2004 Series A	15,895,000	5,480,000	690,000	240,475	930,475	4,790,000
2004 Series B	6,305,000	3,875,000	275,000	164,700	439,700	3,600,000
2004 Series D**	44,575,000	36,290,000	4,375,000	1,720,050	6,095,050	31,915,000
2005 Series A	27,700,000	7,430,000	1,120,000	314,675	1,434,675	6,310,000
2006 Series A	20,500,000	17,675,000	870,000	774,294	1,644,294	16,805,000
2006 Series B	19,200,000	16,565,000	810,000	734,250	1,544,250	15,755,000
2007 Series A***	33,505,000	33,505,000		1,631,750	1,631,750	33,505,000
2009 Series A	19,030,000	18,415,000	635,000	865,950	1,500,950	17,780,000
2011 Series A	33,785,000	33,785,000	1,155,000	1,456,690	2,611,690	32,630,000
TOTAL DEBT SERVICE REQUIREMENTS		181,590,000	12,635,000	8,374,184	21,009,184	168,955,000

* 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

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
RE61-Interest Earnings				
361.500	Interest On Bond Sales	29	0	0
Total Interest Earnings		<u>29</u>	<u>0</u>	<u>0</u>
RE67-Transfer From Other Funds				
367.110	Areawide	16,890,000	18,400,000	21,000,000
Total Transfer From Other Funds		<u>16,890,000</u>	<u>18,400,000</u>	<u>21,000,000</u>
Division Total: Non-Departmental		<u>16,890,029</u>	<u>\$18,400,000</u>	<u>\$21,000,000</u>
Department Total: Non-Departmental		<u>16,890,029</u>	<u>\$18,400,000</u>	<u>\$21,000,000</u>
Fund Total: DEBT SERVICE (SCHOOLS)		<u>16,890,029</u>	<u>\$18,400,000</u>	<u>\$21,000,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/24/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departme				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	9,960,000	11,035,000	12,635,000
441.200	Dbt Srv-Interest-Schools	7,437,465	7,359,139	8,374,184
Total Debt Service		17,397,465	18,394,139	21,009,184
EX65-Other				
465.000	Other	0	50,000	0
Total Other		0	50,000	0
Division Total: Non-Departmental		17,397,465	18,444,139	21,009,184
Department Total: Non-Departmental		17,397,465	18,444,139	21,009,184
Fund Total: DEBT SERVICE (SCHOOLS)		17,397,465	18,444,139	21,009,184

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	480,000	505,000	530,000
TOTAL EXPENDITURES	523,646	522,063	521,788

Audit balance as of 6/30/2010			564,583
Reserve for Final Debt Service Payment		(521,788)	
Estimated revenues 2010-2011 fiscal year	505,000		
Estimated expenditures 2010-2011 fiscal year	(522,063)		
Estimated adjustment to fund balance		(17,063)	
Estimated fund balance 6/30/2011			25,732
Estimated revenues 2011-2012 fiscal year	530,000		
Estimated expenditures 2011-2012 fiscal year	(521,788)		
Estimated FY2012 adjustment to fund balance		8,212	
Estimated fund balance 6/30/2012			33,944

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

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
Transfer from Areawide Fund	192,000	202,000	212,000
Transfer from Wasilla Lakes FSA	288,000	303,000	318,000
TOTAL REVENUES	480,000	505,000	530,000

**SCHEDULE OF LONG TERM DEBT: FUND 315
FISCAL YEAR 2012**

CERTIFICATES OF PARTICIPATION

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2011	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2012
COP's - 2000	5,235,000	2,205,000	395,000	126,788	521,788	1,810,000
TOTAL DEBT SERVICE REQUIREMENTS		2,205,000	395,000	126,788	521,788	1,810,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/25/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	192,000	202,000	212,000
367.700	Service Areas	288,000	303,000	318,000
Total Transfer From Other Funds		480,000	505,000	530,000
Division Total: Non-Departmental		480,000	\$505,000	\$530,000
Department Total: Non-Departmental		480,000	\$505,000	\$530,000
Fund Total: DEBT SERVICE (COPs)		480,000	\$505,000	\$530,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/25/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	213,000	222,000	237,000
441.120	Dbt Srv-Principal-Borough	142,000	148,000	158,000
441.210	Dbt Srv-Interest-Fire	99,488	88,838	76,073
441.220	Dbt Srv-Interest-Borough	66,325	59,225	50,715
Total Debt Service		520,813	518,063	521,788
EX65-Other				
465.000	Other	2,833	4,000	0
Total Other		2,833	4,000	0
Division Total: Non-Departmental		523,646	522,063	521,788
Department Total: Non-Departmental		523,646	522,063	521,788
Fund Total: DEBT SERVICE (COPs)		523,646	522,063	521,788

RECONCILIATION OF FUND BALANCE: FUND 316**STATION 51
CERTIFICATES OF PARTICIPATION**

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	0	0	414,000
TOTAL EXPENDITURES	0	0	399,500

Estimated fund balance 6/30/2011 -0-

Estimated revenues 2011-2012 fiscal year 414,000

Estimated expenditures 2011-2012 fiscal year (399,500)

Estimated FY2012 adjustment to fund balance 14,500

Estimated fund balance 6/30/2012 14,500

REVENUE DETAIL: FUND 316

**STATION 51
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
Transfer from Areawide Fund	0	0	205,758
Transfer from Wasilla Lakes FSA	0	0	208,242
TOTAL REVENUES	0	0	414,000

**SCHEDULE OF LONG TERM DEBT: FUND 316
FISCAL YEAR 2012**

**STATION 51
CERTIFICATES OF PARTICIPATION**

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2011	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2012
COP's - 2011 Series A2	3,500,000	3,500,000	199,500	200,000	399,500	3,300,500
TOTAL DEBT SERVICE REQUIREMENTS		3,500,000	199,500	200,000	399,500	3,300,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/25/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Revenue</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	0	0	205,758
367.700	Service Areas	0	0	208,242
Total Transfer From Other Funds		<u>0</u>	<u>0</u>	<u>414,000</u>
Division Total: Non-Departmental		<u>0</u>	<u>\$0</u>	<u>\$414,000</u>
Department Total: Non-Departmental		<u>0</u>	<u>\$0</u>	<u>\$414,000</u>
Fund Total: DEBT SERVICE (COPs 51)		<u>0</u>	<u>\$0</u>	<u>\$414,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

5/25/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	0	0	100,349
441.120	Dbt Srv-Principal-Borough	0	0	100,600
441.210	Dbt Srv-Interest-Fire	0	0	99,151
441.220	Dbt Srv-Interest-Borough	0	0	99,400
Total Debt Service		<u>0</u>	<u>0</u>	<u>399,500</u>
Division Total: Non-Departmental		<u>0</u>	<u>0</u>	<u>399,500</u>
Department Total: Non-Departmental		<u>0</u>	<u>0</u>	<u>399,500</u>
Fund Total: DEBT SERVICE (COPs 51)		<u>0</u>	<u>0</u>	<u>399,500</u>

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	345,000	345,000	345,000
TOTAL EXPENDITURES	337,715	341,940	339,305

Audit balance as of 6/30/2010			23,896
Estimated revenues 2010-2011 fiscal year	345,000		
Estimated expenditures 2010-2011 fiscal year	(341,940)		
Estimated adjustment to fund balance		3,060	
Estimated fund balance 6/30/2011			26,956
Estimated revenues 2011-2012 fiscal year	345,000		
Estimated expenditures 2011-2012 fiscal year	(339,305)		
Estimated FY2012 adjustment to fund balance		5,695	
Estimated fund balance 6/30/2012			32,651

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

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
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 2012**

PARKS & RECREATION BONDS

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2011	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2012
2001 Series B	4,400,000	440,000	215,000	20,905	235,905	225,000
2007 Series B*	2,210,000	2,210,000	-	103,400	103,400	2,210,000
TOTAL DEBT SERVICE REQUIREMENTS		2,650,000	215,000	124,305	339,305	2,435,000

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



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

5/25/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 Assembly Approved
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

5/25/2011

<u>Account</u>	<u>Description</u>	2010 Actual <u>Expense</u>	2011 Amended Budget	2012 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departm				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	195,000	205,000	215,000
441.220	Dbt Srv-Interest-Borough	142,715	133,940	124,305
Total Debt Service		337,715	338,940	339,305
EX65-Other				
465.000	Other	0	3,000	0
Total Other		0	3,000	0
Division Total: Non-Departmental		337,715	341,940	339,305
Department Total: Non-Departmental		337,715	341,940	339,305
Fund Total: DEBT SERVICE (PARKS/REC)		337,715	341,940	339,305

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

	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
TOTAL REVENUES	565,000	570,100	571,000
TOTAL EXPENDITURES	562,955	569,855	562,655

Audit Balance as of 6/30/2010			571,948
Reserve for Final Debt Service Payment		(565,783)	
Estimated revenues 2011-2012 fiscal year	570,100		
Estimated expenditures 2011-2012 fiscal year	(569,855)		
Estimated Adjustment to Fund Balance		245	
Estimated Fund Balance at 6/30/2011			6,410
Estimated revenues 2011-2012 fiscal year	571,000		
Estimated expenditures 2011-2012 fiscal year	(562,655)		
Estimated Adjustment to Fund Balance		8,345	
Estimated Fund Balance at 6/30/2012			14,755

REVENUE DETAIL: FUND 325**NONAREAWIDE A/C
DEBT SERVICE**

CLASSIFICATION	2009-2010 ACTUAL	2010-2011 AMENDED	2011-2012 APPROVED
INTEREST	-	100	-
TRANSFER FROM OTHER FUNDS: Nonareawide Fund	565,000	570,000	571,000
SALE OF G.O. BONDS	-	-	-
TOTAL REVENUES	\$ 565,000	\$ 570,100	\$ 571,000

**SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2012**

NONAREAWIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2011	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2012
2008 Series A	5,750,000	4,895,000	315,000	247,655	562,655	4,580,000
TOTAL DEBT SERVICE REQUIREMENTS		4,895,000	315,000	247,655	562,655	4,580,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Revenue

6/9/2011

<u>Account</u>	<u>Description</u>	2010 Actual Revenue	2011 Amended Budget	2012 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	0	100	0
Total Interest Earnings		0	100	0
RE67-Transfer From Other Funds				
367.120	Non Areawide	565,000	570,000	571,000
Total Transfer From Other Funds		565,000	570,000	571,000
RE69-Other Revenue Sources				
Division Total: Non-Departmental		565,000	\$570,100	\$571,000
Department Total: Non-Departmental		565,000	\$570,100	\$571,000
Fund Total: DEBT SERVICE (A/C COPs)		565,000	\$570,100	\$571,000



Matanuska-Susitna Borough Financial Management Budget Listing Expense

5/25/2011

<u>Account</u>	<u>Description</u>	2010 Actual Expense	2011 Amended Budget	2012 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	290,000	305,000	315,000
441.220	Dbt Srv-Interest-Borough	271,455	259,855	247,655
Total Debt Service		561,455	564,855	562,655
EX65-Other				
465.000	Other	1,500	5,000	0
Total Other		1,500	5,000	0
Division Total: Non-Departmental		562,955	569,855	562,655
Department Total: Non-Departmental		562,955	569,855	562,655
Fund Total: DEBT SERVICE (A/C COPs)		562,955	569,855	562,655

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2012**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non Areawide	Service Areas	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			
City of Houston Block Grant	25,000	25,000			
MSC-Paramedic Program	100,000	100,000			
Grant Match for FHWA	500,000	500,000			
Grant Match for FTA	700,000	700,000			
Grant Match for FAA	100,000	100,000			
Grant Match for USFWS/State	500,000	500,000			
Human Services Grant Match	150,000	150,000			
Planning Grants Match	15,000	15,000			
<u>Community Development</u>					
<u>Willow Community Center</u>					
Ranges, Upgrade Drain Field and Door Repair/Replacement	42,500	42,500			
<u>Alpine Historic Park (O'Neil House)</u>					
O'Neil House Driveway and Parking Area Expansion	10,000	10,000			

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2012**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non Areawide	Service Areas	Solid Waste
<u>Parks and Outdoor Recreation</u>					
Ph II - Hatcher Pass Nordic Ski Development-Priority:	750,000	750,000			
• 15 Kilometers of Trails					
• Lighted Trail Loop					
• Warmup Hut					
• Amphitheater (Start/finish Area)					
Hatcher Pass Management Area Snow Machine Trailhead	350,000	350,000			
Northern Parks Upgrade and Improvements	290,000	290,000			
Rabbit Slough - Access and Parking Lot Expansion	15,000	15,000			
Cottonwood Creek - Access and Parking Lot Expansion	23,000	23,000			
Parks & Recreation Shop Upgrades (Palmer)	100,000	100,000			
Attachments for Bobcat (Brush Hog, Snowblower)	16,000	16,000			
Turf Mower	15,000	15,000			
<u>Brett Memorial Ice Arena</u>					
Refrigeration & Hot Water Systems Upgrade	30,000	30,000			
Zamboni Ice Resurfacer Replacement	100,000	100,000			
<u>Community Pools</u>					
Pool Facility Assessments (Palmer and Wasilla)	100,000	100,000			
Salt Generator Disinfection System (Wasilla)	75,000	75,000			
Salt Generator Disinfection System (Palmer)	75,000	75,000			

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2012**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non Areawide	Service Areas	Solid Waste
<u>Trapper Creek Library</u>					
Parking Lot Chip Seal	48,000		48,000		
<u>Land and Resource Management</u>					
Right-of-Way Acquisitions	200,000	200,000			
<u>Public Works</u>					
Underground Storage Tank Fund	10,000	10,000			
Emergency Support Materials & Equipment (5 Sites)	50,000	50,000			
Replacement Custodial Equipment - Phase II	10,000	10,000			
F350 4WD Regular Cab Pick Up w/V-Plow (O & M)	40,000	40,000			
O&M Building					
Commercial Vinyl	25,000	25,000			
<u>Road Service Areas</u>					
RSA Administration					
Chipper	35,000			35,000	
Backhoe	125,000			125,000	
F450 Crew Cab with Flatbed	45,000			45,000	
Superintendent Replacement Vehicle	30,000			30,000	

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2012**

Approved Funding Source:

DESCRIPTION	Assembly Approved	Areawide	Non Areawide	Service Areas	Solid Waste
Midway RSA	800,000			800,000	
Fairview RSA	180,000			180,000	
Caswell Lakes RSA	50,000			50,000	
South Colony RSA	340,000			340,000	
Knik RSA	810,000			810,000	
Lazy Mountain RSA	70,000			70,000	
Greater Willow RSA	180,000			180,000	
Big Lake RSA	300,000			300,000	
North Colony RSA	18,000			18,000	
Bogard RSA	440,000			440,000	
Greater Butte RSA	360,000			360,000	
Meadow Lakes RSA	630,000			630,000	
Gold Trails RSA	430,000			430,000	
Greater Talkeetna RSA	35,000			35,000	
Trapper Creek RSA	35,000			35,000	
Alpine RSA	60,000			60,000	
Dust Control Program	1,132,260	1,132,260			
<u>Solid Waste Enterprise Fund</u>					
Electrical Upgrades (Transfer Sites), Phase II	125,000				125,000
Backhoe	75,000				75,000
Compactor Unit for Talkeetna Transfer Site	100,000				100,000
Replace Semi Tractor	35,000				35,000

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2012**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non Areawide	Service Areas	Solid Waste
<u>Emergency Services</u>					
<u>Administration</u>					
Training Manikins Replacement	15,000	15,000			
<u>District #1 - Central Ambulance</u>					
Bio-Medical Equipment	60,000	60,000			
Medic 61 Command Vehicle Replacement	60,000	60,000			
USAR Protective Clothing - 50 Sets	25,000	25,000			
Training Equipment for Simulation Lab	100,000	100,000			
Radio & Pager Replacement	100,000	100,000			
<u>District #2 - West Lakes Ambulance</u>					
Furnishings (Station 7-3)	18,000	18,000			
Personal Protective Equipment	40,000	40,000			
Cardiac Monitor/Defibrillator Replacement	30,000	30,000			
Zoll CPR Boards	18,000	18,000			
<u>District #3 - Palmer Ambulance</u>					
Ambulance Facility Improvements Phase 3 (Phase I) (Station 3-9)	350,000	350,000			
Zoll (E-Series) Defibrillator/Monitors (3)	100,000	100,000			
Zoll Auto Pulse (2)	18,000	18,000			
<u>District #4 - Talkeetna, Trapper Creek, & Sunshine Ambulance</u>					
Parking Lot Expansion (Station 14-1)	60,000	60,000			
<u>District #7 - Butte Ambulance</u>					
USAR Protective Clothing & Boots	30,000	30,000			
Responder Radios & Pagers	15,000	15,000			

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2012**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non Areawide	Service Areas	Solid Waste
<u>Rescue</u>					
Technical Rescue					
LSAR Equipment - Personal Protective Equipment	15,000	15,000			
Water Rescue					
Responder Pagers	15,000	15,000			
Radios	100,000	100,000			
Rescue Equipment	45,000	45,000			
Class A Uniforms	16,000	16,000			
<u>Caswell FSA</u>					
Site Prep, Well Test & Civil Work (Station 13-1)	200,000			200,000	
<u>West Lakes FSA</u>					
SCBA Air Bottle Filling Station (Station 8-2)	25,000			25,000	
Fire Hose Washer & Dryer (Station 8-2)	25,000			25,000	
Personal Protective Equipment	50,000			50,000	
Radios	25,000			25,000	
Pagers	10,000			10,000	
Fire Hose Replacement	25,000			25,000	
Wild Land Shelters	10,000			10,000	
Fire Fighting Foam Replacement	10,000			10,000	
Construction Materials for Roof Training Prop (Station 8-2)	6,000			6,000	
Paint Ext. & Int. (Station 8-1, 8-1 Annex, 8-2 & Workout Facility)	60,000			60,000	
Repair, Seal & Stripe Asphalt (Stations 8-1, 8-1 Annex & 8-2)	15,000			15,000	
Backup Generator (Station 8-2)	67,000			67,000	
Bullard Eclipse Thermal Imagers	50,000			50,000	
SCBA's	50,000			50,000	

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2012**

Approved Funding Source:

<u>DESCRIPTION</u>	Assembly Approved	Areawide	Non Areawide	Service Areas	Solid Waste
<u>Wasilla-Lakes FSA</u>					
Ladder Replacement (Station 6-1)	1,100,000			1,100,000	
Responder Pagers	60,000			60,000	
Radios	150,000			150,000	
Personal Protective Equipment & Clothing	125,000			125,000	
Facility Upgrades & Improvements - Multiple Stations	252,000			252,000	
Apparatus Upgrades (Safety & Health Improvements)	76,000			76,000	
Apparatus Mobile Data Terminals	72,000			72,000	
Training Room Furniture (Station 6-5)	15,000			15,000	
Design, Prep, Prelim. Civil Work (Station 6-2)	1,500,000			1,500,000	
<u>Butte FSA</u>					
Paint Exterior (Station 2-2)	12,000			12,000	
Stain Annex Building & Pavilion (Station 2-1)	14,000			14,000	
<u>Talkeetna FSA</u>					
Replace Lighting (Station 11-1)	16,000			16,000	
Tanker Replacement (Station 11-1 & 11-2)	75,000			75,000	
<u>Willow FSA</u>					
Replace Lighting (Station 12-1)	16,000			16,000	
<u>Greater Palmer FSA</u>					
Engine Replacement	450,000			450,000	
TOTALS:	17,727,076	7,810,076	48,000	9,534,000	335,000

**RECONCILIATION OF FUND BALANCE: 600
REVOLVING LOAN FUND - SERVICE AREA OPERATING**

Cash Balance as of 6/30/2010		132,529
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	
New Loans 7/1/2010 – 6/30/2011:	<u>(30,000)</u>	
Adjustment to Cash Balance		(3,104)
Estimated Cash Balance as of 6/30/2011		129,425
Anticipated Recoveries 7/1/2011-6/30/2012:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,375	
Talkeetna Water & Sewer	6,250	
Talkeetna Water & Sewer	6,000	
Estimated New Loans 7/1/2011-6/30/2012	<u>-0-</u>	
Adjustment to Cash Balance		24,625
Estimated Cash Balance as of 6/30/2012		154,050
Loans Outstanding as of 6/30/2012:		
Circle View S.A.	138,000	
Talkeetna Water & Sewer	12,500	
Talkeetna Water & Sewer	24,000	
Due to Fund		174,500
Fund Balance as of 6/30/2012		<u>328,550</u>

**RECONCILIATION OF FUND BALANCE: 605
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2010		383,334
Recoveries 7/1/2010-6/30/2011: Caswell FSA	8,333	
New Loans 7/1/2010-6/30/2011:	<u>-0-</u>	
Net Adjustment to Cash Balance		8,333
Estimated Cash Balance as of 6/30/2011		391,667
Anticipated Recoveries 7/1/2011-6/30/2012: Caswell FSA	8,333	
Estimated New Loans 7/1/2011-6/30/2012	<u>-0-</u>	
Adjustment to Cash Balance		8,333
Estimated Cash Balance as of 6/30/2012		400,000
Loans Outstanding as of 6/30/2012:	<u>-0-</u>	
Fund Balance as of 6/30/2012		<u>400,000</u>

**RECONCILIATION OF FUND BALANCE: 610
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2010		523,450
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-
Cash Balance as of 6/30/2011		523,450
Anticipated Recoveries 7/1/2011-6/30/2012:	-0-	
Estimated New Loans 7/1/2011-6/30/2012	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2012		523,450
Loans Outstanding as of 6/30/2012:	-0-	
Due to Fund		-0-
Fund Balance as of 6/30/2012		<u>523,450</u>

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2012**

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	6.700
		Borough Manager	1.000
		Assistant Borough Manager	0.950
		Executive Assistant	0.800
		Asst Borough Manager's Secretary	0.900
		Public Affairs Manager	1.000
		Media Design Specialist	0.800
		Admin Secretary I	1.250
	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	
MAYOR	Mayor	Total	0.200
		Borough Manager's Secretary	0.200
INFORMATION TECHNOLOGY	Information Technology Admin	Total	1.750
		Chief Information Officer	1.000
		Administration Secretary	0.750

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent
	Information Technology	Total	10.000
		Programmer/Analyst	3.000
		Network/Microcomputer Specialist	1.000
		IT Technician	3.000
		IT Specialist-System Admin	1.000
		Webmaster	1.000
		Database Administrator	1.000
	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
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

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent
	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
	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	5.200
		Planning Services Chief	1.000
		Planner II	3.000
		Resource Management Specialist	0.200
		Planner / Grant Writer	1.000
	Platting	Total	5.000
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
	Cultural Resources	Total	1.000
		Cultural Resources Specialist II	1.000
	Planning Admin	Total	5.000
		Planning & Land Use Director	1.000
		Administrative Secretary II	1.000
		Administrative Secretary I	2.000
		Code Compliance Admin Assist	1.000
	Code Compliance	Total	3.000
		Code Compliance Officer	3.000
	Environmental	Total	1.000
		Planner II (Environmental)	1.000
	Permitting Center	Total	6.000
		Development Service Manager	1.000
		Planner II	2.000
		Permitting Technician	2.000
		Right of Way Coordinator	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Public Works Admin	Total	1.200	
		Director of Public Works	0.600	
		PW Admin Assistant	0.600	
		Facility Maintenance	Total	9.500
			Division Manager Operations and Maintenance	0.325
			Facilities/Utilities Maintenance Specialist	0.150
			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
		Division Manager Operations and Maintenance		0.300
		O & M Specialist		0.350
		Road Maintenance Technician II		0.050
		Project Mgmnt /Engineering	Total	11.500
			Director of Public Works	0.300
			PW Admin Assistant	0.300
			Civil Engineer	2.700
			Projects Manager II	2.000
			Construction Project Manager	3.000
			Engineering Aide	1.000
			Road Maintenance Superintendent II	0.050
			Road Maintenance Superintendent I	0.100
			Road Maintenance Super/Cnstr Insp	0.050
		Engineering Secretary 1	1.000	
	PM Administrative Assistant	1.000		
	Community Clean-up	Total	0.100	
		Solid Waste Division Manager	0.050	
		Administrative Secretary I	0.050	
	Transporation	Total	4.900	
		Transportation/Envirnomenta Manger	1.000	
		Traffic Technician	1.000	
		Environmental Engineer	0.950	
		Real Estate Acquisition Officer	0.950	
	Administrative Secretary I	1.000		

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent
EMERGENCY SERVICES	Administration	Total	12.610
		Emergency Services Director	1.000
		Emergency Services Deputy Director	1.000
		EMS District One Chief	0.100
		EMS District Two 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	0.340
		Building Support Worker	0.300
		Administrative Secretary I	1.000
		Office Assistant	1.000
			Rescue
		EMS District 1 Chief	0.100
		EMS District 2 Chief	0.100
	Telecommunications	Total	0.500
		Telecommunications Tech	0.500
	Ambulance - Central	Total	8.660
		EMS Chief	1.000
		Health & Safety Officer	0.230
		Paramedic	2.000
		Emergency Services Assistant	1.000
		Equipment Mechanic	0.430
		Medic One (40-hour)	4.000
	Ambulance - W Lakes/Houston	Total	2.620
		District 2 Chief	0.450
		Health & Safety Officer	0.040
		Paramedic	2.000
		Equipment Mechanic	0.130
	Ambulance - Palmer	Total	3.280
		EMS Chief	1.000
		Health & Safety Officer	0.090
		Paramedic	2.000
		Equipment Mechanic	0.190
	Ambulance - T/S/TC	Total	0.070
		Health & Safety Officer	0.020
		Equipment Mechanic	0.050
	Ambulance - Willow	Total	0.080
		Health & Safety Officer	0.030
		Equipment Mechanic	0.050

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent
	Ambulance - Sutton	Total	0.030
		Health & Safety Officer	0.010
		Equipment Mechanic	0.020
	Ambulance - Butte	Total	0.030
		Health & Safety Officer	0.010
		Equipment Mechanic	0.020
	Ambulance - Lake Louise	Total	0.010
		Equipment Mechanic	0.010
COMMUNITY DEVELOPMENT	Brett Memorial Ice Arena	Total	4.000
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	Indoor/Outdoor Recreation	Total	1.950
		Community Development Manager	0.950
		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	2.100
		Community Development Director	0.700
		Real Property Analyst	0.300
		Land Management Agent	0.300
		Resource Management Specialist	0.300
		Administrative Secretary II	0.500
TOTAL AREAWIDE FUND, FUND 100			207.990

**SUMMARY OF APPROVED POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Economic Development	Total	1.75
		Economic Development Director	1.00
		Administrative Secretary I	0.75
	Animal Care	Total	11.95
		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	0.80
		INFORMATION TECHNOLOGY	Information Technology
Automated Library Sys Tech	1.00		
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			22.44

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2012**

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	1.95
		Community Development Manager	0.05
		Real Property Analyst	0.70
		Land Management Agent	0.70
		Resource Management Specialist	0.50
	Community Development Administration	Total	0.80
		Community Development Director	0.30
		Administrative Secretary II	0.50
TOTAL LAND MANAGEMENT FUND, FUND 203			2.75

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent
FUND 248			
	Caswell	Total	0.02
		Equipment Mechanic	0.02
TOTAL CASWELL FSA FUND, FUND 248			0.02
FUND 249			
	West Lakes	Total	1.71
		District 2 Chief	0.35
		Equipment Mechanic	0.36
		Fire Service Area Assistant	1.00
TOTAL WEST LAKES FSA FUND, FUND 249			1.71
FUND 250			
	Central FSA	Total	7.46
		EMS District 1 Chief	0.80
		Fire Service Area Assistant	3.00
		Administrative Secretary II	0.80
		Equipment Mechanic	0.86
		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			10.16
FUND 251			
	Butte FSA	Total	0.36
		Equipment Mechanic	0.36
TOTAL BUTTE FSA FUND, FUND 251			0.36
FUND 253			
	Sutton FSA	Total	0.04
		Equipment Mechanic	0.04
TOTAL SUTTON FSA FUND, FUND 253			0.04
FUND 254			
	Talkeetna FSA	Total	0.06
		Equipment Mechanic	0.06

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent
TOTAL TALKEETNA FSA FUND, FUND 254			0.06
FUND 258			
	Willow FSA	Total	0.06
		Equipment Mechanic	0.06
TOTAL WILLOW FSA FUND, FUND 258			0.06
PUBLIC WORKS		FUND 265	
	RSA Administration	Total	9.90
		Director of Public Works	0.05
		Division Manager Operations and Maintenance	0.35
		Civil Engineer	0.30
		Road Maintenance Superintendent II	0.95
		Road Maintenance Superintendent I	1.90
		Road Maintenance Supervisor/ Construction Inspector	0.95
		Project Manager	0.95
		Road Assesment Management Specialist	1.00
		Equipment Mechanic	0.20
		Equipment Mechanic I	0.20
		Environmental Engineer	0.05
		Road Maintenance Technician II	0.95
		Road Maintenance Technician	1.00
		Real Estate Acquisition Officer	0.05
		PW Admin Asst	0.05
		O & M Specialist	0.95
TOTAL RSA ADMINISTRATION FUND, FUND 265			9.90
PUBLIC WORKS		FUND 293	
	Talkeetna Sewer & Water	Total	1.150
		Division Manager Operations and Maintenance	0.025
		Facilities/Utilities Maintenance Specialist	0.850
		Facilities Maintenance Specialist	0.125
		O & M Specialist	0.150
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			1.150

**SUMMARY OF APPROVED POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2012**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Central Landfill	Total	4.95	
		Dir of Public Works	0.05	
		Solid Waste Division Manager	0.40	
		Administrative Secretary I	0.35	
		PW Admin Assistant	0.05	
		Scale House Operator	2.00	
		Solid Waste Transfer Site Supervisor	0.50	
		Solid Waste Utility I	1.60	
	Transfer Sites	Total	7.35	
		Solid Waste Division Manager	0.30	
		Transfer Site Operator	6.00	
		Solid Waste Transfer Site Supervisor	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			14.90
	ASSEMBLY	Port	Total	2.20
Port Director/Engineer			1.00	
Media Design Specialist			0.20	
Port Administrative Secretary			1.00	
TOTAL PORT FUND, FUND 520			2.20	



Matanuska-Susitna Borough
Chart of Accounts
Funds

FUND	DESCRIPTION	5/24/2011
100	AREAWIDE	
200	NON AREAWIDE	
201	TOBACCO TAX	
202	ENHANCED 911	
203	LAND MANAGEMENT	
204	EDUCATION OPERATING	
248	CASWELL FSA #135	
249	WEST LAKES FSA #136	
250	WASILLA-LAKES FSA #130	
251	BUTTE FSA #2	
252	GREATER PALMER FSA	
253	SUTTON FSA #4	
254	TALKEETNA FSA #24	
255	FISHHOOK FSA	
256	BIG LAKE FSA #33	
257	MEADOW LAKES FSA #34	
258	WILLOW FSA #35	
259	GR PALMER CONS. FSA #132	
265	ADM-ROAD SERVICE AREAS	
266	RSA GRID ROLLER MAINTENANCE	
270	MIDWAY RSA #9	
271	FAIRVIEW RSA #14	
272	CASWELL LAKE RSA #15	
273	SOUTH COLONY RSA #16	
274	KNIK RSA #17	
275	LAZY MOUNTAIN RSA #19	
276	GREATER WILLOW RSA #20	
277	BIG LAKE RSA #21	
278	NORTH COLONY RSA #23	
279	BOGARD RSA #25	
280	GREATER BUTTE RSA #26	
281	MEADOW LAKES RSA #27	
282	GOLD TRAIL RSA #28	
283	GREATER TALKEETNA RSA #29	
284	TRAPPER CREEK RSA #30	
285	ALPINE RSA #31	
290	TALKEETNA FLOOD SA #7	



Matanuska-Susitna Borough Chart of Accounts Funds

FUND	DESCRIPTION	5/24/2011
291	GARDEN TERRACE SA #8	
292	PT. MACKENZIE SA #69	
293	TALKEETNA WATER & SWR SA #36	
294	FREEDOM HILLS SUBD ROAD	
295	CIRC VIEW/STAMPEDE EST SA #13	
296	CHASE TRAIL SERVICE AREA	
297	ROADS OUTSIDE SERV. AREAS	
300	DEBT SERVICE (SCHOOLS)	
305	DEBT SERVICE (BOROUGH)	
310	DEBT SERVICE (CIRCLE VW)	
315	DEBT SERVICE (COPs)	
316	DEBT SERVICE (COPs 51)	
317	DEBT SERVICE (COPs 62)	
320	DEBT SERVICE (PARKS/REC)	
325	DEBT SERVICE (A/C COPs)	
400	SCHOOL CAPITAL PROJECTS	
405	FIRE SERVICE CAPITAL PROJ	
410	RSA CAPITAL PROJECTS	
415	SEWAGE & WATER FACILITIES	
420	LANDFILL CAPITAL PROJECTS	
425	AMBULANCE & EMS CAP. PROJ	
430	ROADS & BRIDGES CAP. PROJ	
435	BORO FACILITIES CAP PROJ	
440	CULTURAL & REC. SVCS. CAP PRO	
445	EMERG/DISASTER CAP PROJ	
450	PORT INFRA/CAPTL PROJECTS	
475	PASS THROUGH GRANTS	
480	MISCELLANEOUS CAPITAL PROJEC	
490	INFRASTRUCTURE CAPITAL PROJE	
495	PRISON INFRASTRUCTURE/CAPTL	
499	COMBINED SCH/BORO MAINT	
510	SOLID WASTE	
520	PORT	
530	MV SUSITNA	
600	REV. LOAN S/A OPERATING	
605	REV. LOAN FSA CAPITAL	
610	REV. LOAN RSA CAPITAL	



Matanuska-Susitna Borough

Chart of Accounts Funds

FUND	DESCRIPTION	5/24/2011
615	CONSOLIDATED OPERATIONS	
630	UNEMPLOYMENT INS. TRUST	
635	HEALTH INSURANCE TRUST	
640	PROPERTY & CASUALTY S.I.F	
645	WORKER'S COMP S.I.F.	
800	PROPERTY TAX AGENCY	
805	DEFERRED COMPENSATION PLN	
810	HEALTH PLANNING COUNCIL	
811	MILLER REACH FIRE RELIEF	
825	NATURAL GAS LID'S	
830	ROAD LID'S	
835	ELECTRIC LID	
840	OTHER LID'S	
901	GENERAL FIXED ASSETS	
905	GENERAL LONG TERM DEBT	



Matanuska-Susitna Borough
Chart of Accounts
Departments
5/24/2011

DEPARTMENT	DESCRIPTION
000	Non-Departmental
100	Assembly
110	Mayor
115	Information Technology
120	Finance
130	Planning & Land Use
140	Assessment
150	Public Works
160	Emergency Services
170	Community Development
999	Inventory



Matanuska-Susitna Borough Chart of Accounts Divisions

DIVISION	DESCRIPTION	5/24/2011
000	Non-Departmental	
101	Assembly	
102	Assembly Reserve	
103	Borough Clerk	
104	Mayor	
105	Elections	
106	Records Management	
110	Administration	
111	Law	
112	Port Development	
113	Common Contractual	
114	Economic Development	
115	Human Resources	
116	Geographic Info Systems	
117	IT Administration	
119	Revenue & Budget	
120	Admin-Finance	
121	Office of Information Technology	
122	Maintenance	
123	Outdoor Ice Rinks	
124	Brett Memorial Ice Arena	
125	Accounting	
126	Telecommunication Network	
127	Cottonwood Public Safety	
128	Purchasing	
129	Recreational Services	
130	Planning	
131	Platting	
132	Cultural Resources	
133	Planning-Admin	
134	Code Compliance	
135	Economic Development	
136	Community Pools	
137	Environmental	
138	Transportation	
139	Development Services	
140	Assessment	
141	Land Management	
142	Parks & Recreation	
143	Graphics	
144	Asset Mgmt & Development	



Matanuska-Susitna Borough Chart of Accounts Divisions

DIVISION	DESCRIPTION	5/24/2011
145	Community Develop-Admin	
146	Community Enrichment	
147	Recreation Infrastructure Maint.	
148	Trails Management	
150	Public Works-Admin	
151	Maintenance	
152	Vehicle Maintenance	
153	Custodial Maintenance	
154	Project Management	
155	Operations	
156	Engineering	
157	Buildings Support	
158	Community Cleanup	
159	Project Management & Eng	
161	Lid'S	
200	Community Parks & Rec	
204	Mat-Su Youth Council	
208	Wasilla Little League	
212	Valley Performing Arts	
213	City Of Palmer, Parks	
214	City Of Wasilla, Parks	
215	City Of Houston, Parks	
217	Wasilla Athletic League	
218	Big Lake Hockey Assn.	
222	Alpine Civic Club	
235	Montana Ck Dog Mushers	
237	Mat-Su Special Olympics	
238	Meadow Lakes Comm Council	
242	Aurora Dog Mushers Club	
247	Parks & Rec Advisory Bd	
248	American Legion Post #15	
249	Goose Creek Community Ctr	
250	Permits & Inspections	
251	Pre-Design	
252	Trailside Discovery Camp	
253	Hatcher Pass Outdoor Club	
254	Wasilla Youth Soccer Asso	
255	American Legion Post #35	
256	Friends Of Mat-River Park	
257	Palmer Sr Citizen Center	
258	Wasilla Little Dribblers	
259	Matsu Softball Assoc	



Matanuska-Susitna Borough Chart of Accounts Divisions

DIVISION	DESCRIPTION	5/24/2011
260	Birch Harbor Homewrs Asso	
263	Willow Area Community Org	
264	Wasilla Waves Swim Club	
266	So Lakes Comm Council #1	
268	Big Lake Chamber Of Comm	
271	Butte Community Council	
272	Mat-Su Baseball, Inc	
273	Mid-Valley Seniors	
274	Pal/Was Trails Assoc #1	
275	Pal/Was Trails Assoc #2	
276	Wasilla Little Dribblers	
277	Susitna Basin Charters	
278	Mat Valley Sportsman	
279	Memory Lakes Homeown Asso	
280	Constitution Forum	
281	Lazy Mountain Com.Council	
282	Mat-Su Motor Musers	
283	Mat-Su Youth Football Btr	
284	Polar Bear Swim Club	
285	Wasilla Hs Booster Club	
286	Valley Recreation Foundn	
287	Alaska Morgan Horse Assn.	
300	Emergency Services Admin	
301	Emer Med Service Board	
310	Fleet Maintenance	
320	Fire Code Deferment	
330	Rescue Units	
337	West Lakes/Houston Amb (FY11)	
338	Willow Ambulance (FY11)	
339	Amb Dist #9 (CL)	
340	Ambulance Operations	
341	Amb Dist #1 (C)	
342	Amb Dist #2 (WL) - Use 337	
343	Amb Dist #3 (P)	
344	Amb Dist #4 (T/S/TC)	
345	Amb Dist #5 (W/H) - Use 337 or 8	
346	Amb Dist #6 (S)	
347	Amb Dist #7 (B)	
348	Valley Transport	
349	Amb Dist #8 (LL)	
350	Emergency Services Bldg	
360	Local Emer. Pl. Board	



Matanuska-Susitna Borough Chart of Accounts Divisions

DIVISION	DESCRIPTION	5/24/2011
370	Enhanced 911	
400	Solid Waste	
401	Central Landfill	
402	Transfer Sites	
415	Vehicle Removal Program	
416	Hazardous Waste Removal	
417	Recycling	
418	Remote Transfer Sites	
501	Library Board	
502	Palmer Library	
503	Sutton Library	
504	Talkeetna Library	
505	Trapper Ck Library	
506	Wasilla Library	
507	Willow Library	
508	Big Lake Library	
604	Labor Relations Board	
606	Animal Care & Regulation	
607	Septage Treatment	
609	Board Of Adjmt. & Appeals	
610	Economic Development	
611	Board Of Ethics	
612	Bid Appeals Committee	
613	Senior Citizen Advisory	
614	Animal Care & Reg. Board	
701	Transportation Museum	
702	Historical Museums	
703	Library Expansion	
704	Equestrain Trails	
705	Historical Preservation	
706	Mat-Su Trail System	
708	Alaska State Fair	
709	Trail System	
710	Recreational Facilities	
711	Women'S Shelter	



Matanuska-Susitna Borough

Chart of Accounts

ASSET ACCOUNTS

5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Cash & Cash Equivalent	101.100	Cash
Cash & Cash Equivalent	101.200	Cash With Fiscal Agent
Cash & Cash Equivalent	101.300	Restricted Cash
Cash & Cash Equivalent	102.100	Petty Cash
Cash & Cash Equivalent	103.000	Investments
Cash & Cash Equivalent	103.100	Unamortized Premiums
Cash & Cash Equivalent	103.200	Unamortized Discounts
Taxes Receivable	105.100	Real Property-Current
Taxes Receivable	105.200	Pers Property-Current
Taxes Receivable	105.300	Aircraft Registration Tax
Taxes Receivable	107.100	Real Property-Delinquent
Taxes Receivable	107.200	Pers Property-Delinquent
Taxes Receivable	107.300	Aircraft-Delinquent
Taxes Receivable	108.000	Allow For Uncol. P.P.Tax
Taxes Receivable	108.100	Allow For Uncoll Reg Tax
Other Receivables	108.200	Allow for Uncoll Ambulanc
Taxes Receivable	109.000	Int/Penalty Rec On Taxes
Taxes Receivable	110.000	Allow For Uncol Int/Pen
Taxes Receivable	110.500	Allow For Uncoll C/C Disc
Taxes Receivable	111.100	Tax Liens Receivable
Other Receivables	115.000	Accounts Receivable
Other Receivables	115.100	Accounts Receivable
Other Receivables	115.120	A/R-Library CEU
Other Receivables	115.150	A/R-Landfill
Other Receivables	115.160	Allow. for Uncoll. Landfill Fee:
Other Receivables	115.200	A/R Water & Sewer
Other Receivables	115.300	Legal Settlement Receivab
Other Receivables	115.400	Ambulance A/R
Other Receivables	115.500	A/R Real Estate Transfer
Other Receivables	115.600	EMS Rescue Receivable
Other Receivables	115.700	A/R Realtor Access Fees
Other Receivables	115.800	A/R Bed Tax
Taxes Receivable	115.900	Excise Tax Receivable
Other Receivables	116.200	Uncollectible Land Rec.
Special Assessments Rec	123.000	Special Assess Rec-Defer
Special Assessments Rec	123.010	Shores / Ancient Tree-Lid
Special Assessments Rec	123.120	Road Lid'S
Special Assessments Rec	123.130	Erosion Control Lid'S
Special Assessments Rec	124.000	Special Assmts Rec-Delinq
Notes & Loans Receivable	128.000	Notes Receivable
Notes & Loans Receivable	129.000	Loans Receivable
Special Assessments Rec	129.010	Shores / Ancient Tree-Lid
Notes & Loans Receivable	129.030	Cir View/Stmp Est Disastr



Matanuska-Susitna Borough
Chart of Accounts
ASSET ACCOUNTS
5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Land Sales Receivable	130.100	Adl Land Sales Contract
Land Sales Receivable	130.200	Msb Land Sales Contract
Due From Other Funds	131.000	Due From Other Funds
Due From Other Funds	131.100	Due From Fund 100
Due From Other Funds	131.200	Due From Fund 200
Due From Other Funds	131.202	Due From Fund 202
Due From Other Funds	131.203	Due From Fund 203
Due From Other Funds	131.248	Due From Fund 248
Due From Other Funds	131.249	Due From Fund 249
Due From Other Funds	131.250	Due From Fund 250
Due From Other Funds	131.251	Due From Fund 251
Due From Other Funds	131.253	Due From Fund 253
Due From Other Funds	131.254	Due From Fund 254
Due From Other Funds	131.255	Due From Fund 255
Due From Other Funds	131.256	Due From Fund 256
Due From Other Funds	131.257	Due From Fund 257
Due From Other Funds	131.258	Due From Fund 258
Due From Other Funds	131.259	Due From Fund 259
Due From Other Funds	131.265	Due From Fund 265
Due From Other Funds	131.270	Due From Fund 270
Due From Other Funds	131.271	Due From Fund 271
Due From Other Funds	131.272	Due From Fund 272
Due From Other Funds	131.273	Due From Fund 273
Due From Other Funds	131.274	Due From Fund 274
Due From Other Funds	131.275	Due From Fund 275
Due From Other Funds	131.276	Due From Fund 276
Due From Other Funds	131.277	Due From Fund 277
Due From Other Funds	131.278	Due From Fund 278
Due From Other Funds	131.279	Due From Fund 279
Due From Other Funds	131.280	Due From Fund 280
Due From Other Funds	131.281	Due From Fund 281
Due From Other Funds	131.282	Due From Fund 282
Due From Other Funds	131.283	Due From Fund 283
Due From Other Funds	131.284	Due From Fund 284
Due From Other Funds	131.285	Due From Fund 285
Due From Other Funds	131.290	Due From Fund 290
Due From Other Funds	131.291	Due From Fund 291
Due From Other Funds	131.293	Due From Fund 293
Due From Other Funds	131.400	Due From Fund 400
Due From Other Funds	131.405	Due From Fund 405
Due From Other Funds	131.410	Due From Fund 410
Due From Other Funds	131.415	Due From Fund 415
Due From Other Funds	131.420	Due From Fund 420



Matanuska-Susitna Borough
Chart of Accounts
ASSET ACCOUNTS
5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Due From Other Funds	131.430	Due From Fund 430
Due From Other Funds	131.435	Due From Fund 435
Due From Other Funds	131.440	Due From Fund 440
Due From Other Funds	131.445	Due From Fund 445
Due From Other Funds	131.480	Due From Fund 480
Due From Other Funds	131.499	Due From Fund 499
Due From Other Funds	131.615	Due From Fund 615
Due From Other Funds	131.635	Due From Fund 635
Intergovernmental Receivb	132.100	Due From State Govt.
Intergovernmental Receivb	132.200	Due From Fed Govt.
Intergovernmental Receivb	132.300	Due From Palmer
Intergovernmental Receivb	132.400	Due From Wasilla
Intergovernmental Receivb	132.500	Due From Houston
Intergovernmental Receivb	132.600	Due From Miscellaneous
Intergovernmental Receivb	132.700	Due From Msb School Dist
Intergovernmental Receivb	132.800	Due from Muni of Anchorage
Intergovernmental Receivb	132.900	Due From Willow Cc
Advances & Deposits	133.200	Advance To Others
Advances & Deposits	133.300	Advances On Travel
Accrued Interest	135.000	Int Rec On Investments
Accrued Interest	135.500	Interest Rec On Spec Asse
Inventory	141.000	Inventory-Supplies
Inventory	141.100	Inventory-Fuel
Deferred Comp Investment	151.100	Icma
Deferred Comp Investment	151.200	Great West Life
Deferred Comp Investment	151.300	Nationwide
Prepaid Expenses	155.000	Prepaid Expenses
Prepaid Expenses	155.300	Prepaid Expenses - EMS
Prepaid Expenses	155.900	Other Prepays
Advances & Deposits	158.000	Deposits With Others
Advances & Deposits	158.001	Dep W/Enstar-Houston Jr/S
Advances & Deposits	158.002	Pool Chem. Container Deps
Advances & Deposits	159.000	Allow For Uncol Deposits
Land	160.000	Infrastructure
Land	161.000	Land
Buildings	162.000	Buildings
Equipment	163.000	Equipment
Imp Other Than Bldgs	164.000	Imp Other Then Bldgs
Const Work In Progress	165.000	Const Work In Progress
Const Work In Progress	165.200	Service Areas/G
Const Work In Progress	165.300	School/P
Const Work In Progress	165.400	Sanitary Fills/R
Amount Available	180.000	Amount Avail. Debt Svc Fd



Matanuska-Susitna Borough
Chart of Accounts
ASSET ACCOUNTS
5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Amount Available	180.100	Amount Avail. Non A/W
Amount Available	180.200	Amount Avail. Tobacco Tax
Amt To Be Prov-L. T. Debt	185.000	Amt To Be Prov-Areawide
Amt To Be Prov-L. T. Debt	185.100	Amt To Be Prov-Non A/W
Amt To Be Prov-L. T. Debt	185.200	Amt To Be Prov-Fsa's
Amt To Be Prov-L. T. Debt	185.300	Amt To Be Prov-Rsa's
Amt To Be Prov-L. T. Debt	185.400	Amt To Be Prov-Ssa's
Amt To Be Prov-L. T. Debt	185.500	Amt To Be Prov - Enh 911



Matanuska-Susitna Borough
Chart of Accounts
LIABILITY ACCOUNTS
5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Accounts Payable	202.100	Accounts Payable
Accounts Payable	203.100	Accrued Leave/Audit Adjst
Accounts Payable	203.300	Accrued Interest Payable
Bonds Payable	203.300	Accrued Interest Payable
Accounts Payable	203.400	Stale Dated Chks Payable
Accounts Payable	203.600	Insurance Premium Finac'G
Accounts Payable	203.700	Fees Payable
Accounts Payable	203.800	Health Plan Council Paybl
Accounts Payable	203.900	FRCLSR SALE REFUNDBLE
Accounts Payable	206.100	Retainage On Contracts
Accounts Payable	206.200	Const Contracts Payable
Accounts Payable	206.300	Wage & Hour Disputes W/H
Accounts Payable	206.500	Collection Contract Pay.
Accounts Payable	206.600	Case 3PA98279 Civil
Accounts Payable	206.900	MISC. PAYABLE
Accounts Payable	206.901	Library Fines to Wasilla
Accounts Payable	206.902	Library Fines to Palmer
Accounts Payable	206.903	Library Fines to Trapper
Due To Other Funds	207.000	DUE TO OTHER FUNDS
Due To Other Funds	207.100	Areawide Fund
Due To Other Funds	207.200	Mat-Su Const. Trade
Due To Other Funds	207.300	Due To_____
Due To Other Funds	207.400	Enstar Gas Line Principle
Due To Other Funds	207.410	Enstar Gas Line Interest
Due To Other Funds	207.500	Due To Revlv Loan Fund
Due To Other Funds	207.630	Due To Fund 630
Due To Other Funds	207.635	Due To Fund 635
Due To Other Governments	208.100	City Of Palmer
Due To Other Governments	208.110	City of Palmer - Aircraft
Due To Other Governments	208.200	City Of Wasilla
Due To Other Governments	208.300	City Of Houston
Due To Other Governments	208.400	State Of Alaska
Due To Other Governments	208.410	St Ak Dot Specifications
Due To Other Governments	208.900	Miscellaneous Govt
Due To Other Governments	209.100	Vehicle Tax/Boro
Due To Other Governments	209.200	Vehicle Tax/Palmer
Due To Other Governments	209.300	Vehicle Tax/Wasilla
Due To Other Governments	209.400	Vehicle Tax/Houston
Bonds Payable	211.000	Matured Bonds Payable
Bonds Payable	211.100	Matured Interest Payable
Bonds Payable	211.200	G.O. Bonds Payable
Accounts Payable	211.300	Accrued Interest Payable
Bonds Payable	211.300	Accrued Interest Payable



Matanuska-Susitna Borough
Chart of Accounts
LIABILITY ACCOUNTS
 5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Bonds Payable	211.400	Unamortized Bond Premium
Accrued Wages & Benefits	215.000	Workers Comp Payable
Accrued Wages & Benefits	215.100	Boro W/C Payable
Accrued Wages & Benefits	216.100	Accrued Wages/Boro
Accrued Wages & Benefits	216.200	Accrued Wages/School
Accrued Wages & Benefits	216.300	Deferred Comp
Accrued Wages & Benefits	216.400	Accrued Wages/Benefits
Accrued Wages & Benefits	216.500	Wages Payable-Garnishment
Accrued Wages & Benefits	216.600	Wages Payable-Assignments
Accrued Wages & Benefits	216.700	Wages Payable-Training Rmb
Accrued Wages & Benefits	217.100	Federal Withholding
Accrued Wages & Benefits	217.200	Medicare Withholding
Accrued Wages & Benefits	217.300	Fica Withholding
Accrued Wages & Benefits	218.100	PERS Withholding - DB Plan
Accrued Wages & Benefits	218.110	PERS Withholding - Tier IV
Accrued Wages & Benefits	218.120	PERS Voluntary Savings Plan
Accrued Wages & Benefits	218.200	Health Ins. Withholding
Accrued Wages & Benefits	218.210	Flex Spending Arrang. W/H
Accrued Wages & Benefits	218.250	On-Call Health Ins W/H
Accrued Wages & Benefits	218.300	Credit Union Withholding
Accrued Wages & Benefits	218.400	Tax Shelter Withholding
Accrued Wages & Benefits	218.500	Unemployment Withholding
Accrued Wages & Benefits	218.600	Msbea/Apea Dues Withholding
Accrued Wages & Benefits	218.700	Sbs Withheld & Contrib.
Accrued Wages & Benefits	218.800	Charity Contrib Withholding
Accrued Wages & Benefits	218.900	Life/AD&D Ins. Withholding
Accrued Wages & Benefits	218.950	Net Pension Obligation
Deferred Revenue/Credits	222.100	Advance Taxes Collected
Deferred Revenue/Credits	222.200	Deferred COP Proceeds
Deferred Revenue/Credits	222.300	Advance Grant Funds
Deferred Revenue/Credits	222.400	Deferred Grant Funds
Deferred Revenue/Credits	222.500	Deferred Tax Revenue
Deferred Revenue/Credits	222.550	Deferred Ambulance Rev
Deferred Revenue/Credits	222.555	Deferred Rescue Revenue
Deferred Revenue/Credits	222.600	Deferred-F/C Prop Sales
Deferred Revenue/Credits	222.700	Deferred Land Sales
Deferred Revenue/Credits	222.800	Deferred-Fire Prot System
Deferred Revenue/Credits	222.900	Deferred-Spec Assessments
Deferred Revenue/Credits	222.990	Deferred-Miscellaneous
Refundables	226.100	Deposit Refunds
Refundables	226.150	Water & Sewer Refundable
Refundables	226.300	Taxes Refundable
Refundables	226.400	Land Pymts Refundable



Matanuska-Susitna Borough
Chart of Accounts
LIABILITY ACCOUNTS
5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Refundables	226.500	Spec Assessments Refundbl
Refundables	226.600	Landfill Fees Refundable
Refundables	227.000	Cash Performance Bond
Advances & Deposits	227.100	Transfer Fee
Advances & Deposits	227.200	Advance Fees for MSB Event
Advances	236.000	Advance From _____
Advances	236.100	Advance From Rev Loan Fnd
Advances	236.200	Advance From Areawide Fnd
Long Term Debt	238.000	Long Term Notes Payable
Long Term Debt	238.050	Accrued Interest Payable - Nc
Long Term Debt	238.100	Bond Anticipation Note
Long Term Debt	238.200	Capital Leases Payable
Long Term Debt	238.300	Special Assessment Debt
Long Term Debt	238.400	Certificates of Particip
Bonds Payable	238.500	Revenue Bond Payable - Prin
Bonds Payable	238.510	Revenue Bond Payable - Inte
Landfill Closure/Postcl	240.000	Landfill Closure/Postcl
Reserves	245.000	Reserv-Prior Yr Encumbrnc
Reserves	246.000	Advance To
Reserves	246.100	Advance To Sa Operating
Reserves	261.000	Reserve For Contribution
Reserves	261.100	Boro Contribution
Reserves	261.200	School Contribution
Reserves	262.100	Reserve-General
Reserves	262.110	Reserve-Minimum Fund Bal.
Reserves	262.160	Reserve-Emergency Respons
Reserves	262.200	Reserve-EMS Facility Lease/l
Reserves	262.202	Reserve-Dispatch Services
Reserves	262.300	Reserve-Self Ins
Reserves	262.350	Resrv-Health Ins Undrfund
Reserves	262.400	Reserve-Lnd Mngt Perm Fun
Reserves	262.410	Reserve-LMPF Loan
Reserves	262.450	Reserve-Capital
Reserves	262.500	Reserve-Special Assessment
Reserves	262.510	Reserve For L/F Cl/Pstcl
Reserves	262.520	Reserve-Prepaid Expenses
Reserves	262.530	Reserve-Interest
Reserves	262.540	Reserve-Free Main Allownc
Reserves	262.600	Reserve-Compensated Leave
Reserves	262.900	Reserve-Rip Program
Reserves	262.910	Reserve-Revolv Loan Pend
Reserves	262.920	Reserve-Major Repair&Reno
Reserves	262.930	Reserve-Schools Community



Matanuska-Susitna Borough
Chart of Accounts
LIABILITY ACCOUNTS
5/24/2011

<u>Class</u>	<u>Account</u>	<u>Description</u>
Reserves	262.940	Reserve-2008 Tax Relief
Reserves	262.950	Reserve-Admin Space/2009 1
Reserves	262.960	Reserve-School Site Acquisiti
Reserves	262.970	Reserve-Admin Office Space
Reserves	262.980	Reserve-Assembly Project 20
Fund Balance	272.000	Beginning Fund Balance
Fund Balance	272.100	Residual Equity Transfer
Fund Balance	272.300	Contributed Capital
Fund Balance	272.400	Capital From Project Fund
Fund Balance	280.100	General Fund
Fund Balance	280.200	Bonds
Fund Balance	280.210	Certificate of Participtn
Fund Balance	280.300	Grants And Gifts



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE00	Closing Entries		
		300.000	Closing Entries Operating
		335.100	Business License
		335.800	Liquor Revenue
		399.000	Closing Entries Capital
RE01	Budgetary Fund Balance		
		301.000	Budgetary Fund Account
RE11	General Property Taxes		
		311.100	Real Property
		311.101	Real Prop-SCit/DVet/Farm
		311.102	Real Property-Delinquent
		311.200	Personal Property
		311.202	Personal Property-Delinq
		311.300	Aircraft Registration Tax
		311.302	Aircraft Reg-Delinquent
		311.400	Penalty & Interest
		311.500	Vehicle Tax State Collec
RE15	Excise Taxes		
		315.100	Tobacco Excise Tax
		315.200	Excise License
		315.300	Penalty and Interest
RE21	Special Assessmnt Revenue		
		321.000	Special Assessment Revenu
		321.100	Principal
		321.200	Interest
		321.300	Penalty
		321.400	Fee
RE31	Federal Grants		
		331.000	Federal Grants
		331.100	Federal Eda
		331.200	Federal Fmha



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE32	Federal Shared Revenue	332.000	Federal Shared Revenue
RE33	Federal Pilot	333.000	Federal Pilot
		333.100	National Forest Income
RE34	State Grants	334.000	Special State Grants
		334.100	House Bills
		334.300	Senate Bills
		334.400	Library
		334.500	State Eda
		334.600	State Dot
		334.700	State Dec
		334.800	State Disaster Grants
		334.900	State Doe
RE35	State Shared Revenue	335.150	Safe Communities
		335.200	Senior Exemption-Vehicle
		335.250	Health Facilities
		335.300	Land Use Planning
		335.350	State Shared A/W
		335.400	Parks & Rec.
		335.450	Non Areawide
		335.500	Local Serv Road & Trails
		335.600	Service Areas
		335.700	Fish Tax
		335.900	Misc. State Revenue
RE36	State Pilot	336.100	Utility
		336.200	Amusement & Gaming



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE37	Other State Revenue		
		337.100	Debt Service Reimb
		337.200	Tobacco Tax
		337.300	Education/State
		337.400	Insurance Funds
		337.500	Vehicle Removal
		337.600	Debt Forgiveness
		337.800	State PERS Relief
		337.900	Misc. State Revenue
RE38	Other Pilot Revenue		
		338.100	Miscellaneous Pilot
RE41	General Government		
		340.500	Fare Fee Revenue - MV Sus
		341.100	Nsf & Atty Fees
		341.200	Recording Fees
		341.210	Borough Gym Fees
		341.215	Gym Damage Charges
		341.220	Borough Office Fees
		341.230	Computer Pub Access Fees
		341.300	Planning Recording Fees
		341.310	Park Fees Wasilla
		341.320	Park Fees Palmer
		341.330	Parks Fees-Houston
		341.340	Parks -Trail Books
		341.350	Land Use & Zoning Permits
		341.351	Mandatory LUP
		341.352	Liquor License Referral
		341.353	Talkeetna Variance
		341.354	Talkeetna CUP
		341.355	Sutton CUP
		341.356	Core Area LUP
		341.357	Core Area CUP
		341.358	Large Lot SFR CUP



Matanuska-Susitna Borough

Chart of Accounts

REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		341.359	Multi-Family LUP
		341.360	Special Events Fee
		341.370	Community Enrichmnt Fees
		341.400	Subdivision Fees
		341.450	Land Sales Brochures
		341.500	Clerk'S Office Fees
		341.550	Candidate Filing Fees
		341.600	Historical Fees
		341.610	Historical Pamphlets
		341.700	Eng. Inspection Fees
		341.710	Flood Plain Permit Fees
		341.720	Utility Permit App Fee
		341.730	Utility Permit(Lin Ft)Fee
		341.740	Right Of Way Prmit App Fee
		341.750	Public Works,Plans/Specs
		341.760	Grid Roller Maintenance Fee
		341.800	Land Mgmt Fees
		341.810	Deed Execution Fees
		341.820	Bond Forfeiture
		341.840	Port Dockage Fees
		341.841	Port Wharfage Fees
		341.842	Port Misc Fees
		341.843	Port Passenger Fees
		341.844	Port Lease/Permit Fees
		341.900	Miscellaneous Fees
		341.901	Charges for Insurance
		341.902	Charges for Flex Spending
		341.905	Sale of Maps
		341.906	Sale-Query,Subd Index&Oth
		341.907	Sale of Labels
		341.908	Sale-Miscellaneous Items
		341.910	Sale-Asesmnt/Recvble Roll
		341.920	Lid Fee'S
		341.930	Computer Support Serv Fee



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE41	General Government		
		341.935	Library Fees & Fines
		341.940	Foreclosure Fees
		341.945	Foreclosure Sale Fees
		341.950	Animal Licensing Fees
		341.951	Kennel Licensing Fees
		341.952	Animal Impound Fees
		341.953	Kennel & Boarding Fees
		341.954	Animal Adoption Fees
		341.955	Animal Microchips
		341.956	A/C Crematory Fees
		341.957	Euthanasia Fees
		341.958	Spay/Neuter Fees
		341.959	Animal Treatment Fees
		341.960	Animal Care Fines
		341.961	Animal Supply Sales
		341.970	Sale/Fire Extinguishers
		341.971	Fire Plan Review Fees
		341.980	Liquor License Fees
		341.981	Liquor License Relocation Fe
		341.990	Business License Fee
		341.995	Vehicle Removal Fees
		341.996	Assessments Filing Fees
RE42	Public Safety		
		342.000	Ambulance Fees
		342.010	Amb Dist #1 (C)
		342.020	Amb Dist #2 (BL/MS)
		342.030	Amb Dist #3 (P)
		342.040	Amb Dist #4 (T/S/TC)
		342.050	Amb Dist #5 (W/H)
		342.060	Amb Dist #6 (S)
		342.070	Amb Dist #7 (B)
		342.080	Valley Transport
		342.090	AMB DIST #9 (LL)



Matanuska-Susitna Borough

Chart of Accounts

REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE42	Public Safety		
		342.100	EMS Rescue
		342.400	Building Rental
		342.500	Ems-General Fees
		342.510	Ems - Cpr Fees
		342.600	Ems - Donations
		342.700	Enhanced 911 Surcharge
		342.900	Fire - False Alarms
		342.910	Fire - Illegal Burns
		342.920	Fire - Vehicles
		342.930	Fire - Hazmat Response
RE43	Parks & Recreation Fees		
		343.310	Park Fees-Wasilla
		343.320	Park Fees-Palmer
		343.330	Park Fees-Houston
		343.340	Parks-Trail Books
		343.360	Park Fees-Deshka Park
		343.365	Park fees-Talkeetna
		343.370	Park Fees-Volunteer Park
		343.400	Trailhead Parking Fees
		343.700	Boat Launch Fees
		343.800	Alcantra Usage Fees
		343.900	Miscellaneous
RE44	Sanitation/Septage Fees		
		344.000	Sant Fill-Returned Cchecks
		344.100	S/F Use Palmer
		344.200	S/F Use Wasilla
		344.300	S/F Use Houston
		344.400	Sale Of Road Materials
		344.500	Water & Sewer Fees
		344.600	Landfill User Fees
		344.700	Finance Charge
		344.800	Sale of Recyclable Materials



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE44	Sanitation/Septage Fees		
		344.900	Hazardous Waste Fees
		344.910	Wasilla/Septage
RE45	Animal Care Fees		
		345.000	Animal Care - Retr Cks
		345.100	A/C Wasilla
		345.200	A/C Palmer
		345.300	A/C Houston
RE46	Ice Arena Fees		
		346.000	Ice Arena Fees
		346.100	Ice Arena Fees
		346.200	Concessions
		346.300	Skate Sharpening
		346.400	Skating
		346.500	League Rental
		346.600	Skating Lessons
		346.700	Skate Rentals
		346.800	Ice Arena Surcharges
RE47	Community Pool Revenues		
		347.000	Community Pool Revenues
		347.100	Palmer Pool Revenues
		347.110	Adults
		347.120	Youth/Teen
		347.130	Junior Youth
		347.140	Preschool
		347.150	Senior Citizens
		347.160	Handicapped/Disabled
		347.170	Family Swim
		347.200	Wasilla Pool Revenues
		347.210	Hourly
		347.220	Swim Club
		347.230	Lumpy Ladies



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE47	Community Pool Revenues		
		347.280	Pool-Sponsor Swim
		347.290	Others
		347.300	Lessons
		347.310	Aquatots
		347.320	Red Cross, Adults
		347.330	Red Cross, Youth
		347.340	Exercise
		347.400	Passes
		347.410	Punch Cards
		347.420	Passes
		347.500	Miscellaneous
		347.510	Donations
RE48	Transient Accommodation Tax		
		348.100	Bed Tax Revenues
		348.200	Penalty & Interest
RE49	Water & Sewer Fees		
		349.100	Water Charges
		349.150	Other Water Charges
		349.500	Sewer Charges
		349.550	Other Sewer Charges
		349.700	Other Sewer & Water Charg
		349.800	Collection Agency Fees
RE50	Education Revenue		
		350.000	Education/Local
RE61	Interest Earnings		
		361.100	Interest On Investments
		361.200	Interest On Loans
		361.300	Interest On Foreclosures
		361.400	Interest On Boro Lands
		361.450	Interest On Ag Sales
		361.500	Interest On Bond Sales



Matanuska-Susitna Borough

Chart of Accounts

REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE61	Interest Earnings	361.600	Interest On 86 Bond Issue
RE62	Intragovernmental	362.100	Borough Contributions
		362.200	School Dist Contributions
		362.300	Capital Contributions
RE66	Property Sales & Uses	366.100	Facility Rental
		366.200	Private Easement Proceeds
		366.250	Wetland Bank Proceeds
		366.300	Foreclosure Sales
		366.400	Land Sales
		366.405	Excess Tax Sale Proceeds
		366.410	Gravel Sale Royalties
		366.450	Ag Sales - Principal
		366.500	Land Leases
		366.600	Land Use Charges
		366.700	State-Manages Contracts
		366.800	Right-Of-Way
		366.900	Land Lottery Proceeds
RE67	Transfer From Other Funds	367.110	Areawide
		367.120	Non Areawide
		367.130	Trnfr From Health Ins Fnd
		367.135	Trnfr from Property & Casual
		367.140	Consolidate Operations
		367.210	Tobacco
		367.220	Federal Revenue Sharing
		367.230	Land Management
		367.240	Education
		367.250	Solid Waste Enterprise Fd
		367.260	Port Enterprise Fund



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE67	Transfer From Other Funds		
		367.300	Grant Projects
		367.400	Capital Projects
		367.500	Debt Service
		367.510	Revolving Loan
		367.600	Special Assessments
		367.610	Spec Assess-Enstar Gas Ln
		367.700	Service Areas
		367.800	Enhanced 911 Fund
RE68	Recovery Wage,Fringe,Exp		
		368.100	Capital Projects
		368.110	Emerg/Disaster- Fund 445
		368.120	Service Areas-Fnd 405/410
		368.130	Schools- Fund 400
		368.140	Sanitary Fills- Fund 420
		368.150	Boro/415/425/430/435/440
		368.160	L S R & T/U
		368.170	Port Enterprise - Fund 450
		368.180	Pass Through - Fund 475
		368.190	Infrastructure - Fund 490
		368.195	Prison - Fund 495
		368.200	Operating Funds
		368.210	Land Management
		368.220	Service Areas
		368.225	Service Areas - PM
		368.230	Non-Areawide
		368.240	Solid Waste Fund
		368.250	Port Fund Transfer
		368.300	Grant Projects- Fund 480
		368.400	Cities
		368.500	School District
RE69	Other Revenue Sources		
		369.100	Miscellaneous



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
RE69	Other Revenue Sources		
		369.200	Sale Of G.O. Bonds
		369.210	Revenue Bond Proceeds
		369.250	COP Proceeds
		369.300	Insurance Claim Proceeds
		369.400	Legal Settlement Proceeds
		369.500	Cash Balance/Collections
		369.510	Cash Balance/Lids
		369.600	Sale Of Lid Bonds
		369.700	Credit Card Discounts
		369.800	Fines
		369.900	Donations
RE90	Other Financing Sources		
		390.000	Other Financing Sources
RE91	Proceeds Of Gfs Disposal		
		391.100	Sale Of Gfa
		391.200	Compensation For Gfa Loss



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX00	Closing Entries		
		400.000	Closing Entries Operating
		402.000	Inventory Clearing
		466.000	Temp Labor Recovery Acct
EX01	Budgetary Fund Balance		
		401.000	Budgetary Fund Balance
		499.000	Closing Entries Capital
EX06	Education		
		406.000	Education
		406.100	Education - Operating
EX07	Internal Service Fund Chg		
		407.100	Health Insurance-Claims
		407.150	Health Insurance-Admin Fee
		407.200	Worker's Compensation-Clai
		407.250	Worker's Compensation-Adrr
		407.300	ESC Payments
		407.400	Flex Spending - Claims
		407.450	Flex Spending - Admin Fees
EX08	Trust & Agency Fund Chg		
		408.100	Trust And Agency Fund Chg
EX11	Salaries & Wages		
		411.100	Permanent Wages
		411.200	Temp Wages & Adjmts
		411.300	Overtime Wages
		411.400	Nonemployee Compensation
		411.990	Offset-Salary & Wages
EX12	Benefits		
		412.100	Insurance Contrib
		412.150	On-Call Health Insurance
		412.200	Unemployment Contrib



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX12	Benefits		
		412.250	Fica
		412.300	Medicare
		412.400	Retirement Contrib. - DB Plan
		412.410	PERS Tier IV - DC Plan
		412.411	PERS Tier IV - Health Plan
		412.412	PERS Tier IV - HRA
		412.413	PERS Tier IV - OD&D
		412.600	Workers Compensation
		412.700	Sbs Contribution
		412.800	Wellness/Other
		412.990	Offset-Benefits
EX13	Expenses Within Borough		
		413.100	Mileage - Within Borough
		413.200	Expense Reimb-Within Boro
		413.300	Exp Allowance-Within Boro
		413.400	Meal Allowance -W/I Boro
		413.500	Meeting Comp - W/I Boro
		413.600	Lost Income - Within Boro
		413.900	Other Exp - Within Boro
EX14	Expenses Outside Of Boro		
		414.100	Mileage - Outside Boro
		414.200	Exp Reimb- Outside Boro
		414.300	Expense Allow- O/S Boro
		414.400	Travel Tickets
		414.500	Meeting Comp-O/S Boro
		414.600	Lost Income-Outside Boro
		414.800	Moving Expenses
		414.900	Other Exp-Outside Boro
EX20	Bad Debts Expense		
		420.000	Bad Debts Expense
EX21	Communications		



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX21	Communications		
		421.100	Telephone
		421.200	Postage
		421.300	Communication Network
EX22	Advertising		
		422.000	Advertising
		422.010	Foreclosure Advertising
		422.100	Display Advertising
EX23	Printing		
		423.000	Printing
		423.100	Resale/Printed Maps
EX24	Utilities-Building Oprtns		
		424.100	Electricity
		424.200	Water & Sewer
		424.300	Natural Gas
		424.400	Lp-Propane
		424.500	Garbage Pickups
		424.550	Recycling Pickups
		424.600	Heating Fuel-Oil
EX25	Rental/Lease		
		425.100	Land Lease
		425.200	Building Rental
		425.300	Equipment Rental
		425.400	Computer Lease
		425.410	Software Lease
		425.500	Gangway Rental
EX26	Professional Charges		
		426.100	Auditing & Accounting
		426.200	Legal
		426.300	Dues & Fees
		426.500	Recording Fees



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX26	Professional Charges		
		426.600	Computer Software
		426.800	Brokers/Appraiser Fees
		426.810	Taxes and LID Fees
		426.900	Other Professional Chgs
		426.910	Prof Chgs - School Dist.
EX27	Insurance & Bond		
		427.100	Property Insurance
		427.200	Vehicle Insurance
		427.300	Crime Insurance
		427.400	Inland Marine Insurance
		427.500	Liability Insurance
		427.510	Umbrella Liability Ins
		427.520	Professional Liab Insur
		427.600	Insurance Consulting Fee
		427.700	Risk Management Training
		427.800	Insurance Adjusters Fees
		427.900	Insurance Deductible
EX28	Maintenance Services		
		428.100	Building Maint Services
		428.200	Grounds Maint Services
		428.300	Equipment Maint Services
		428.400	Vehicle Maint Services
		428.500	Commun Equip Maint Servic
		428.600	Road Maintenance Services
		428.900	Other Bldg. Maint Service
		428.910	Building Improve Services
		428.920	Other Maintenance Service
EX29	Other Contractual		
		429.100	Contingency-Other Contrac
		429.200	Training Reimb/Conf Fees
		429.210	Training/Instructor Fees



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX29	Other Contractual		
		429.300	Planning Studies
		429.310	Census Study
		429.400	Organizations- Cntrctual
		429.500	Labor Services
		429.600	Vehicle and Junk Removal
		429.700	Perf Bond- Land Cleanup
		429.710	Testing
		429.900	Other Contractual
		429.910	Other Contractual Capital
EX30	Office Supplies		
		430.100	Office Supplies < \$500
		430.200	Copier/Fax Supplies
EX31	Maintenance Supplies		
		431.100	Vehicle Maint Supplies
		431.200	Building Maint Supplies
		431.300	Equipment Maint Supplies
		431.400	Grounds Maint Supplies
		431.900	Other Maint. Supplies
EX32	Fuel/Oil-Vehicle Use		
		432.100	Oil & Lubricants
		432.200	Gas
		432.300	Diesel Fuel
		432.400	Fuel - MV Susitna
EX33	Misc Supplies		
		433.100	Personnel Supplies
		433.110	Clothing
		433.120	Tools under \$500
		433.200	Medical Supplies
		433.300	Books/Subscriptions
		433.500	Training Supplies
		433.600	Concession Food/Supplies



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX33	Misc Supplies		
		433.700	Resale Supplies
		433.900	Other Supplies
		433.950	AC&R Animal Supplies
EX34	Equipment Under \$5,000		
		434.000	Computers under \$5,000
		434.100	Other Equip under \$5,000
		434.300	Furniture Under \$5,000
EX41	Debt Service		
		441.000	Debt Service
		441.100	Dbt Srv-Principal-Schools
		441.110	Dbt Srv-Principal-Fire
		441.120	Dbt Srv-Principal-Borough
		441.130	Dbt Srv-Principal-Roads
		441.140	Dbt Svc, Principal
		441.200	Dbt Srv-Interest-Schools
		441.210	Dbt Srv-Interest-Fire
		441.220	Dbt Srv-Interest-Borough
		441.230	Dbt Srv-Interest-Roads
		441.240	Dbt Svc, Interest
		441.300	Debt Refunding
		441.400	Debt Forgiveness
		441.500	Debt Srv - Transfer Out
EX42	Loan Payments		
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
		442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure
EX43	Intra Govern/Recov Expens		
		443.000	Admin & Audit Fee
		443.100	Admin. & Audit Fsa
		443.110	Telecomm-Admin & Audit



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX43	Intra Govern/Recov Expens		
		443.120	Cottonwood P S -Adm/Audit
		443.130	Admin. & Audit Rsa
		443.200	Public Wrks- Admin/Audit
		443.210	Administration-Admin/Audi
		443.220	Assembly-Admin & Audit
		443.230	Assembly Res-Admin/Audit
		443.240	Assessment-Audit & Audit
		443.250	Clerk - Admin & Audit
		443.260	Computer - Admin & Audit
		443.270	Elections - Admin & Audit
		443.280	Finance - Admin & Audit
		443.290	Legal - Admin & Audit
		443.300	Maintenance
		443.310	Planning-Admin & Audit
		443.320	Platting-Admin & Audit
		443.900	In-Kind Overhead
EX44	Intergovt Fees		
		444.100	State- Intergovt Fees
		444.200	Federal- Intergovt Fees
EX45	Operating Fund Transfers		
		445.100	Transfer To- General Fund
		445.110	Transfer To- Areawide
		445.120	Transfer To- Non-Areawide
		445.140	Trnfr To- Debt Svc (Schl)
		445.141	Trnfr To- Debt Svc (P&R)
		445.142	Trnfr To- Debt Svc (COPs)
		445.143	Trnfr To- Debt Svc (NonAW)
		445.200	Trnfr To- Fed Rev Sharng
		445.210	Transfer To- Land Mgmt
		445.220	Trnfr To- Education Oprtg
		445.230	Transfer To- Service Area
		445.240	Trnfr To- Revolving Loan



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX45	Operating Fund Transfers		
		445.250	Trnfr To- Consol Operatns
		445.260	Trnfr To- Intern Svc Fund
		445.300	Trnfr To- Port Ent Fund
		445.310	Trnfr To- S.W. Ent Fund
EX46	Capital Project Transfers		
		446.100	Transfer To- Areawide(Cp)
		446.120	Trnfr To- NonAreawide(Cp)
		446.125	Trnfr To- Enhanced 911(Cp)
		446.130	Trnfr To- Land Mngmt (Cp)
		446.140	Transfer To- Debt Serv Cp
		446.150	Trnfr to- Svc Areas (Cp)
		446.160	Trnfr To- SW Ent. Fund (Cp)
		446.170	Trnfr To- Port Ent Fund (Cp)
		446.200	Transfer To- Fund 445
		446.300	Transfer To- Fund 400
		446.400	Transfer To- Fund 405/410
		446.500	Transfer To- Fund 480
		446.600	Transfer To- Fund 420
		446.700	Tfr415/425/430/435/440/47
		446.800	Transfer To- Fund 499
		446.810	Transfer To- Fund 490
		446.820	Transfer To - Fund 495
		446.900	Transfer To- Fund 450
EX47	Special Project Transfers		
		447.100	Special Grants
		447.200	Local Serv Road & Trails
EX49	Transfers/Pass Throughs		
		449.100	Transfers-City Of Palmer
		449.200	Transfers-City Of Wasilla
		449.210	Transfers-Youth Programs
		449.300	Transfers-City Of Houston



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX49	Transfers/Pass Throughs		
		449.400	State Shared Rev Passthru
		449.500	Grant Pass Through
		449.900	Transfers-Other Agencies
EX51	Equipment Over \$5000		
		451.100	Equipment over \$5,000
		451.200	Vehicles
		451.300	Furniture over \$5,000
		451.998	Amortization Expense
		451.999	Depreciation Expense
EX52	Landfill Postclosure		
		452.000	Postclosure Costs
EX53	Miscellaneous		
		453.000	Miscellaneous
EX54	Freight/Capital Outlay		
		454.000	Freight/Capital Outlay
EX55	Land Acquisitions		
		455.000	Land Acquisitions
EX56	Small Bldg Const/Imprv		
		456.000	Small Blding Or Const Sup
EX57	Property Tax Relief		
		457.100	Areawide Tax Relief
EX61	Buildings		
		461.000	Buildings
		461.005	Overtime-Buildings
		461.100	Architectural
		461.110	Schematic Design Phase
		461.120	Design Development Phase



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings	461.130	Const Documents Phase
		461.140	Bidding Phase
		461.150	Construction Phase
		461.160	Const Observation/Surveil
		461.170	Post Construction Service
		461.180	Extra Charges
		461.190	Reimbursables
		461.200	Consultants
		461.210	Design/Recon
		461.220	Survey
		461.230	Soils
		461.240	Administration (Ps&E)
		461.250	Inspection
		461.260	Testing
		461.270	Printing Costs
		461.280	Extra Charges
		461.290	Reimbursables
		461.300	Construction
		461.310	Construction
		461.311	Additions
		461.312	Upgrade/Improvement
		461.313	Brush Cutting
		461.320	Paving
		461.321	Re-Paving
		461.330	Claims
		461.340	Rental
		461.350	Construction By Owner
		461.360	Well Construction
		461.370	Septic Construction
		461.380	Materials Purchase
		461.390	Construction Contingency
		461.500	Public Utilities
		461.510	Water
		461.520	Sewer



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings	461.530	Electric
		461.540	Telephone
		461.550	Gas
		461.600	Acquisition
		461.610	Site Acquisition
		461.620	Right-Of-Way Acquisition
		461.700	Engineering Staff
		461.705	Overtime-Bldg Eng Staff
		461.710	Administrative Time
		461.715	Overtime-Admin Time
		461.720	Inspection Time
		461.725	Overtime-Bldg Inspect
		461.730	Testing Time
		461.735	Overtime-Bldg Test
		461.740	Survey Time
		461.745	Overtime-Survey Time
		461.750	Design Time
		461.755	Overtime-Bldg Design Time
		461.760	Right-Of-Way Time
		461.800	Legal
		461.810	Legal Expense
		461.820	Arbitration Expense
		461.830	Art In Public Places
		461.900	Contingency And Misc
		461.910	Contingency
		461.920	Miscellaneous Expenses
		461.930	Audit/Overhead Fee (Grnt)
		461.940	Advertising
		461.950	Film Processing
		461.960	Mail Delivery
		461.990	Facilities Coordinator
EX62	Land	462.000	Land



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.005	Overtime-Land
		462.200	Consultants
		462.210	Design/Recon
		462.220	Survey
		462.230	Soils
		462.240	Administration (Ps&E)
		462.250	Inspection
		462.260	Testing
		462.270	Printing Costs
		462.280	Extra Charges
		462.290	Reimbursables
		462.300	Construction
		462.310	Construction
		462.311	Additions
		462.312	Upgrade/Improvement
		462.313	Brush Cutting
		462.320	Paving
		462.321	Re-Paving
		462.330	Claims
		462.340	Rental
		462.350	Construction By Owner
		462.355	Construction by Owner-OVT
		462.360	Well Construction
		462.370	Septic Construction
		462.380	Materials Purchase
		462.390	Construction Contingency
		462.510	Water
		462.520	Sewer
		462.530	Electric
		462.540	Telephone
		462.550	Gas
		462.600	Acquisition
		462.610	Site Acquisition
		462.620	Right-Of-Way Acquisition



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.700	Engineering Staff
		462.705	Overtime-Land Engineer
		462.710	Administrative Time
		462.715	Overtime-Land Admin
		462.720	Inspection Time
		462.725	Overtime-Land Inspect
		462.730	Testing Time
		462.735	Overtime-Land Test
		462.740	Survey Time
		462.745	Overtime-Land Survey
		462.750	Design Time
		462.755	Overtime-Land Design
		462.760	Right-Of-Way Time
		462.765	Overtime-Land Row
		462.800	Legal
		462.810	Legal Expense
		462.820	Arbitration Expense
		462.830	Art In Public Places
		462.900	Contingency And Misc
		462.910	Contingency
		462.920	Miscellaneous Expenses
		462.930	Audit/Overhead Fee (Grnt)
		462.940	Advertising
		462.950	Film Processing
		462.960	Mail Delivery
EX63	Improvements		
		463.000	Improvements
		463.005	Overtime-Improvements
		463.100	Architectural
		463.110	Schematic Design Phase
		463.120	Design Development Phase
		463.130	Const Document Phase
		463.140	Bidding Phase



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.150	Construction Phase
		463.160	Const Observation/Surveil
		463.170	Post Construction Service
		463.180	Extra Charges
		463.190	Reimbursables
		463.200	Consultants
		463.210	Design/Recon
		463.220	Survey
		463.230	Soils
		463.240	Administration (Ps&E)
		463.250	Inspection
		463.260	Testing
		463.270	Printing Costs
		463.280	Extra Charges
		463.290	Reimbursables
		463.300	Construction
		463.310	Construction
		463.311	Additions
		463.312	Upgrade/Improvement
		463.313	Brush Cutting
		463.320	Paving
		463.321	Re-Paving
		463.330	Claims
		463.340	Rental
		463.350	Construction By Owner
		463.355	Overtime Const By Owner
		463.360	Well Construction
		463.370	Septic Construction
		463.380	Materials Purchase
		463.390	Construction Contingency
		463.500	Public Utilities
		463.510	Water
		463.520	Sewer
		463.530	Electric



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

5/24/2011

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements	463.540	Telephone
		463.550	Gas
		463.600	Acquisition
		463.610	Site Acquisition
		463.620	Right-Of-Way Acquisition
		463.700	Engineering Staff
		463.705	Overtime-Improve Eng
		463.710	Administrative Time
		463.715	Overtime-Improve Admin
		463.720	Inspection Time
		463.725	Overtime-Improve Inspect
		463.730	Testing Time
		463.735	Overtime-Improve Test
		463.740	Survey Time
		463.745	Overtime-Improve Survey
		463.750	Design Time
		463.755	Overtime-Improve Design
		463.760	Right-Of-Way Time
		463.800	Legal
		463.810	Legal Expense
		463.820	Arbitration Expense
		463.830	Art In Public Places
		463.900	Contingency And Misc
		463.910	Contingency
		463.920	Miscellaneous Expenses
		463.930	Audit/Overhead Fee (Grnt)
		463.940	Advertising
		463.950	Film Processing
		463.960	Mail Delivery
		463.990	Facilities Coordinator
EX64	Capital Proj-Furnis/Equip	464.000	Furnishing/Equip Over \$50
		464.260	Testing



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX64	Capital Proj-Furnis/Equip		
		464.310	Contractual Services
		464.340	Rental
		464.350	Construction By Owner
		464.434	Equip./Furn./Computers undr
		464.451	Equip./Furn./Computers over
		464.710	Administration Time
		464.715	Overtime-Admin Time
		464.910	Contingency
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	Other		
		465.000	Other
EX70	Grant Audit Fee		
		470.000	Grant Audit Fee
EX71	Grant Audit Fee		
		471.000	Audit/Admin Fee Grants
EX72	Legal Fee		
		472.000	Legal Fee
EX73	State Fees		
		473.000	State Fees
EX74	Federal Fees		
		474.000	Federal Fees
EX75	Organizations Admin Fees		
		475.000	Organizations' Admin Fees
EX81	Areawide Fund (101)		



Matanuska-Susitna Borough Chart of Accounts EXPENSE ACCOUNTS

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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX81	Areawide Fund (101)	481.000	Areawide Fund (101)
EX82	Grant Clearing Fund	482.000	Grant Clearing Fund (800)
EX83	Capital Project Funds	483.000	Cap Proj Interfund Transf