

APPROVED
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2013



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 2013 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2013 budget was formally adopted by the Assembly on May 14, 2012. 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 2013, 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 seven 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. Also, it includes two new funds for the new Station 5-1 and an addition at Station 6-2. This will include ambulance and rescue operations and the operations of Wasilla Lakes Fire Service Area. This is discussed in more detail under the section for Fire Service Areas. Additionally, a fund has been established for the proposed debt service for the Road Bonds.

The Capital Projects/Grants/Pass-Through section includes approved capital projects for Borough facilities, infrastructure, indoor/outdoor recreation, community center/library, 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 Knik Museum, Municipal Entitlement Surveys, and various Information Technology projects.

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 2013 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 17, 2012 the Borough Manager introduced the proposed budget. Prior to introduction, the administration held a work session with the Assembly to review the proposed budget. Public hearings were held by the Assembly on the proposed fiscal year 2013 budget on May 2nd and May 3rd. The Assembly began deliberation on the budget on May 7, 2012. Deliberations continued on May 8th. The proposed budget as amended was adopted on May 8, 2012. On May 14th the budget ordinance was reconsidered, amended and subsequently adopted. On May 15th, the Mayor vetoed certain sections of the budget. The Assembly took up the vetoes at the same meeting. All vetoes, were overridden by the Assembly.

The fiscal year 2013 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. There were no technical amendments to the budget. However, the Assembly approved 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 2013 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$25,047,100.

Upon approval of the amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.691 mills and the nonareawide fund was approved at a rate of .489 mills. In addition to the amendments to these mill levies, the following summarizes the other major amendments to the Manager's Proposed Budget.

Assembly Amendments:

- Reduction of the Mill levies in Butte, Sutton, and Greater Palmer Fire Service Areas and South Colony, Lazy Mountain, Big Lake, Gold Trail and Alpine Road Service Areas.
- Addition of \$4,000,000 for State Shared Revenue.
- Reduction of \$1,711,800 in reserves which was utilized to lower the mill levy.
- Addition of six new positions (\$564,846) plus increase in the hours of the Sutton Library Assistant (\$18,619).
- Addition of funds for a Natural Gas Crossing and Real Estate Development Plan in the Hatcher Pass Area (\$307,000).
- Addition of funds for design of Talkeenta Library and Community Center (\$385,000).
- Addition of Dispatch Governance and Implementation Plan and an EMS Management and Performance Study (\$350,000).
- Reduction of the other contractual line items by 20% in the Areawide Fund (\$212,845).
- Reduction of overtime line items in all funds with the exception of the Clerk, Law, Revenue and Budget, Assessments, and Emergency Services (\$181,497).
- Reduction of Expense Reimbursement Outside Borough, Travel Tickets and Training line items in all funds by 25% (\$246,727).
- Increase of wages and benefits for on call responders for a \$3 an hour wage increase (\$1,015,876).
- Addition of funds for other contractual within the Port Enterprise Fund (\$282,000).

FISCAL YEAR 2013 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES, PARKS AND RECREATION, ROADS AND AN ANIMAL CARE FACILITY, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS AND MAINTAINANCE OF THE MINIMUM FUND BALANCE RESERVE.

The fiscal year 2013 assembly adopted comprehensive budget is approximately \$19 million more than the 2012 revised budget. A major increase was for education. For education operations the increase amounted to approximately \$6.2 million. Additionally, debt service for school bonds increased, almost \$6.9 million for the first debt service payment on the educational and related capital improvement bonds. There was also increases in the fire service area operating budgets of approximately \$1.7 million. Additionally the budgets for the road service areas increased approximately \$1.9 million. The remaining increase related to Borough operations as well as the new debt service for the Transportation System Bonds and for two Emergency Service Buildings. The increases in operations related namely to contractual obligations.

FISCAL YEAR 2013 BUDGET TOTALS \$395,744,336.

Overview The adopted comprehensive budget for fiscal year 2013 totals \$395.7 million. Included in this total is \$265.8 million for school operations, \$30.0 million for debt service, \$49.0 million for Borough operations, \$8.4 million for fire service area operations, \$11.3 million for road service area operations, \$13.6 million for enterprise operations, \$13.2 million for capital projects, \$1.0 million for the dust control program, \$2.0 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 2013 that amount was \$24,086,928.

The School Administration gave a presentation on their budget during the Joint School Board/Assembly meeting on March 20, 2012. They requested \$49,797,786 as the local contribution for education. The Assembly approved this amount.

In addition to the direct contribution to the school district from local sources, \$27,896,857 must be provided for school construction debt service and related expenses. Of the \$27,896,857 in debt service payments and related costs, it is estimated that the Borough will receive \$18,931,817 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2013 is budgeted at \$8,965,040. The total local appropriation for education related costs, including operations and gross debt service, is \$293,652,875. The total appropriation amounts to 75 percent of all fiscal year 2013 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	32,598,437	181,759,795	1,600,000	49,797,786	265,756,018
Debt Service		18,931,817		8,965,040	27,896,857
Total	32,598,437	200,691,612	1,600,000	58,762,826	293,652,875

TABLE 2

	Amount	Mill Rate Equivalent
School debt service	\$27,896,857	3.70
State reimbursement	18,931,817	2.51
Local portion of non-reimbursed school debt	\$ 8,965,040	1.19

The adopted budget for the school district for operations for the fiscal year 2013 budget is \$265,756,018 as compared to the budget for the district for fiscal year 2012 of \$259,547,183. 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 \$26,160 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, 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 2013 budget shows a decrease of approximately \$2.1 million in total taxes. This relates to a decrease in the mill rate, an increase in the exemption for personal property taxes and the expected reduction in Tobacco taxes.

Although there was a decrease in expected tax revenues, assessed value did increase. Overall, the Borough experienced an increase in assessed value of approximately 1.78 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
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
2011*	560	79,657,900	29	33,949,756

*The numbers for 2011 are estimated as the tax roll is not yet certified.

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 2013 alone, assessed valuations for these properties increased by \$45 million. Whereas, the increase in these properties in fiscal year 2012 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
2010	7,529,667	-0-	7,529,667
2011	7,926,134	-0-	7,926,134
2012	8,480,927	-0-	8,480,927
2013	8,728,600	-0-	8,728,600

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .81 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 preparing for ISO Community Fire Protection Classification Audits to save taxpayers money, completion of the LiDAR project, 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 Revenues and Operations The majority of the Revenues in the Areawide Fund are from taxes. The mill rate for the Areawide Fund was amended and subsequently approved at 9.691 mills. These taxes predominately fund Education. Below is a table which identifies the funding allocation of the mill rate.

TABLE 5

FUNDING ALLOCATION	MILLAGE
Contribution to Education	6.558 mills
New Voter Approved net debt service for School Bonds	.280 mills
Net debt service on all other Bonds	1.190 mills
New Voter Approved net debt service for Transportation System Bonds	.050 mills
Debt Service on all other bonds	.092 mills
Borough Operations and Capital	.711 mills
Unfunded Mandates	.810 mills
Areawide Mill Rate	9.691 mills

Overall the general fund expenditures and transfers increased by \$3.6 million from the revised 2012 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. This includes adding funds to obtain right-of-ways and easements for construction of multiuse trails. Additionally funds are included for a Port Study. Funds were also added to increase wages for Emergency Responders, hourly rate \$3 per hour. Additionally, the budget includes funds to develop a business plan for the port.

This year the emphasis in the Information Technology Department (IT) will be focused around improving services for citizens, continuing to modernize operations to improve efficiency, increasing the stability of systems and enhancing our information for decision making. IT will focus on improving services for citizens with online payments, increasing Borough efficiency by continuing to speed up technical performance and streamlining operations and enhancing the quality and availability of our data and information with efforts such as LiDAR and parcel alignment projects.

The Finance Department will be continuing to work with IT and Govern to restore automation and streamline new processes in the Accounts Receivable and Collections system. Additionally, in 2013 we will be implementing the Local Improvement District module that we have been developing with Govern. This will improve the customer experience and staff efficiency.

Another project that is included in the Finance Department is for the replacement of the APEX drawings in Govern (our CAMA system). Additionally funds are included for a temporary employee within Assessments to convert the division to paperless files.

Within Emergency Services one focus for next year will be on preparing for ISO Community Fire Protection Classification Audits. The audit would classify the level of fire protection for the

community. The lower the number the less risk of fire loss. For the insurance companies this equates to a lower premium. Meaning property owners within the Borough will achieve annual savings on the premiums for their properties.

In 2013, Community Development budgeted funds to provide recreational services such as clean, safe, efficient community pool and ice rink access. These indoor recreational venues will offer many programs for all ages and skill levels, as well as full and priority access for our school district's club programs. Trails Maintenance and Parks and Recreational will be obtaining right-of-ways and easements for, and construction and maintenance of, our many borough multi use trails. Parks will be an emphasis. Parks include trailheads, water access, campgrounds, picnic and day use areas. These provide not only a good quality of life but support economic development as they are a factor in the decision of many companies to move their offices and headquarters to this area.

Approved in the capital projects/grant budget was \$750,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. \$600,000 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 \$150,000 as a grant match for the Human Services Grant.

Besides funds for matching grants, there was approved \$100,000 for an operational analysis and \$849,000 for Information Technology projects including a Project Management System, Softphone Manager Software and Voice-Over-Internet Protocol. Other major projects approved was \$100,000 for major repair and renovation to Knik Museum, \$275,000 for trails, \$316,000 for Hatcher Pass Recreational Area, \$385,000 for Talkeetna Library and Community Center, \$125,000 for Municipal Entitlement Survey and \$350,000 for Dispatch Governance and Implementation Plan as well as an EMS Management and Performance Study. Lastly, \$910,000 was approved for various pieces of equipment. The equipment includes Biomedical Equipment, equipment monitors, radios and Personal Protective equipment and USAR Gear.

The dust control road matching funds program was approved at \$1,049,750. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2013. If amounts are received in excess of \$1,049,750, 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, \$1,340,000 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 \$350,000 as compared to fiscal year 2012. This increase relates to the transfer of a portion of a position to Economic Development from the Areawide Fund, the increasing demands on Animal Care, the need for equipment and new software for the inter-library technology and the new capital project for the design of the Talkeetna Library and Community Center.

Fund 202: Enhanced-911 With this budget, as proposed by the Enhanced 911 Advisory Board, the Assembly approved the fee to remain at \$.75. Following adoption of the budget, a resolution will be forwarded to the Assembly setting that fee. The budgeted expenditures were approved as recommended by the Advisory Board. The Board consists of a representative from the Borough,

the Cities of Palmer, Wasilla and Houston and the Alaska State Troopers. Also added was \$500,000 for an E-911 Parcel Spatial Data Acquisition project.

Fund 203: Land Management Operations The budget for the Land Management Fund shows an overall increase of \$100,000 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 property right-of-way acquisition for road projects was transferred to the Public Works Department.

Funds 248-259: Fire Service Areas Two major projects are being proposed in the 2013 budget for two new buildings in the Wasilla-Lakes Fire Service Area. These buildings will be used for fire, ambulance and rescue operations. The current Station 5-1 structure is not adequate for the current or future needs of the Department. The proposed new station is currently sited to be near the Mat-Su Regional Medical complex in order to maintain an aerial apparatus within the maximum credited response distance. It is proposed to issue Lease, Certificates of Participation in the amount of \$3,850,000. Annual debt service payments are projected at \$405,000 per year which the Fire Service Area would pay 49.4% and the Areawide fund would pay 50.6%. For purposes of this budget, the first payment would be for interest only. It is projected at \$125,000.

The second facility, Station 6-2, will be located at Milepost 6.9 on Knik-Goose Bay Road. This new structure will be built adjacent to the existing station 6-2. The existing facility can no longer house the resources, personnel, equipment and apparatus that is needed to meet the increasing demands in that rapidly growing area. It is proposed to issue Lease, Certificates of Participation in the amount of \$5,500,000. Annual debt service is projected at \$575,000 of which the Fire Service Area would pay 53.7% and the Areawide fund would pay 46.3%. Projected in this budget is the first interest payment of \$180,000.

In addition to the buildings and 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 West Lakes was \$450,000 for a Fire Engine. Approved for Wasilla Lakes was \$1,500,000 in funding for an Engine Tanker and related equipment and a Tanker/Water Tender. Also approved for Wasilla Lakes was \$1,200,000 for road work and a water system at the training complex. For Sutton \$90,000 was approved for land acquisition for Substation I. Lastly, for Greater Palmer Fire Service Area, \$450,000 was approved for Fire Tanker 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 2013, we have incorporated the transfer totaling \$3.7 million for road capital projects totaling million within the budget. The specific projects were identified in Assembly Memorandum 12-001 and approved by the Assembly on February 7, 2012.

Other Service Areas: The other service areas are status quo with the exception of Talkeetna Water and Sewer. That fund had a 2013 deficit of \$120,000. This must be addressed. As such, this budget includes a rate hike of \$50 per month.

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 proposed rate increase of \$20 per ton. This is the second 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 has been approved to revise the Central Landfill Development Plan, \$30,000 was approved for fencing and \$25,000 each were approved for shop lights and a fueling system for heavy equipment.

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 expenditures that were approved in the Port Enterprise Fund of approximately \$240,000. This relates mainly to the amendment made by an Assemblymember to add those funds to the budget for other contractual. This added back the budget reductions requested by the manager.

A large portion of the Port Enterprise budget is for interest expense (\$250,023). 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 \$236,079 and \$6,665,000 respectively.

Fund 530: M/V SUSITNA ENTERPRISE FUND A new enterprise fund was created in fiscal year 2012 for the operation of the M/V Susitna. The ferry remained in Ketchikan during fiscal year 2012. The largest components of expenditures within the fund for fiscal year 2013 are for utilities, insurance, maintenance, fuel and depreciation.

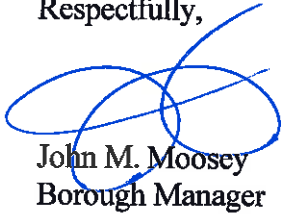
PERSONNEL

In the Manager's proposed budget, no new positions were proposed. Amendments were made by Assemblymembers and approved to add 6.25 full time equivalent (FTE) positions in this budget. Five new positions were added in Emergency Services and one new position was added in Information Technology. Additionally, a position in Community Development was increased .25 FTE or 10 hours per week.

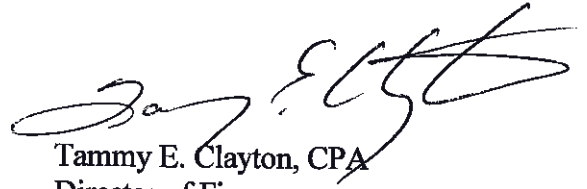
The five new positions in Emergency Services the Assembly added were in Wasilla Lakes Fire Service Area. This included a Deputy Fire Chief and four Fire Fighter/Fire Engineers. Additionally the Assembly added a new Help Desk Specialist. With that amendment they eliminated three 1,000 temporary positions. Lastly, an amendment was made and approved by the Assembly to increase the hours of the Librarian Assistant at the Sutton Library from 20 hours per week to 30 hours.

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, Talia Derner and Katie Robinson, in addition to Tosha Colwell for the long hours they have put in either working on or preparing this document. As always, we are available to assist you in reviewing and evaluating this budget.

Respectfully,



John M. Moosey
Borough Manager



Tammy E. Clayton, CPA
Director of Finance

MATANUSKA-SUSITNA BOROUGH

PRINCIPAL OFFICIALS

MAYOR AND ASSEMBLY

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

Larry DeVilbiss, Mayor
Ron Arvin, Deputy Mayor

Warren Keogh
Noel Woods
Steve Colligan

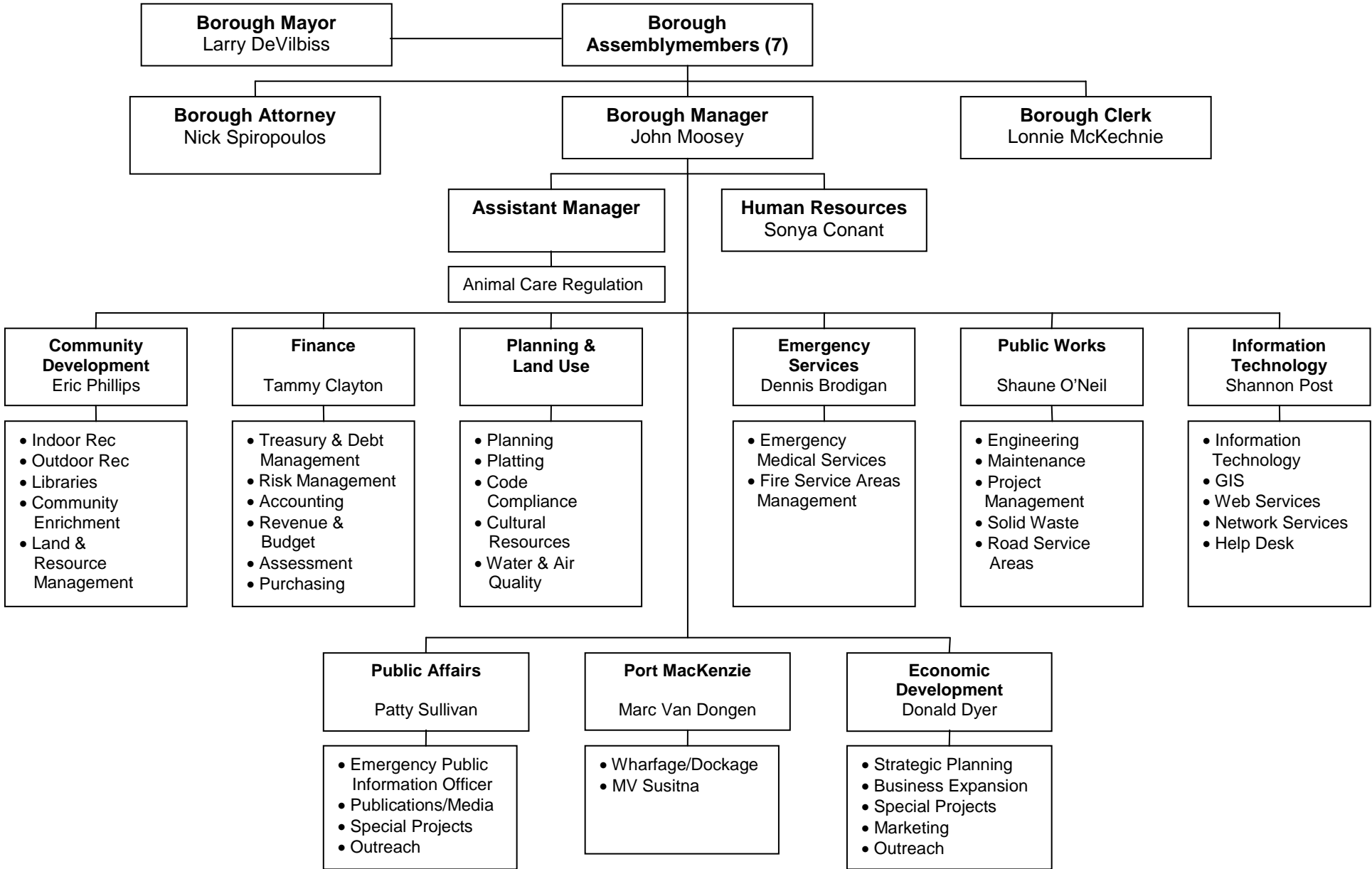
Darcie Salmon
Jim Colver
Vern Halter



BOROUGH STAFF

John Moosey
Nicholas Spiropoulos
Lonnie R. McKechnie
Tammy E. Clayton
Shaune O'Neal
Dennis Brodigan
Shannon Post
Eric Phillips
Dave Dunivan
Cheyenne Heindel

Borough Manager
Borough Attorney
Borough Clerk
Director of Finance
Director of Public Works
Director of Emergency Services
Chief Information Officer
Community Development Director
Borough Assessor
Revenue & Budget Manager



Non-code Ordinance

By: Borough Manager
 Introduced: 04/17/12
 Public Hearing: 05/02/12
 Public Hearing: 05/03/12
 Amended: 05/07/12
 Amended: 05/08/12
 Adopted: 05/08/12
 Reconsideration Filed: 05/09/12
 Reconsideration Passed: 05/14/12
 Amended: 05/14/12
 Adopted: 05/14/12
 Vetoes filed: 05/15/12
 Vetoes Overriden: 05/15/12

**MATANUSKA-SUSITNA BOROUGH
 ORDINANCE SERIAL NO. 12-012**

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, 2012 AND ENDING JUNE 30, 2013.

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.....	44,067,765
200	Non-Areawide.....	4,077,969
202	Enhanced 911.....	890,363
203	Land Management.....	873,626
248	Caswell Fire Service Area.....	120,816
249	West Lakes Fire Service Area.....	1,491,647

250 Wasilla-Lakes Fire Service Area5,238,925
 251 Butte Fire Service Area456,437
 253 Sutton Fire Service Area166,387
 254 Talkeetna Fire Service Area244,312
 258 Willow Fire Service Area350,195
 259 Gr. Palmer Consol. Fire Service Area334,657
 265 Road Service Area: Administration1,796,003
 266 Grid Roller Maintenance13,500
 270 Midway Road Service Area489,993
 271 Fairview Road Service Area546,314
 272 Caswell Lakes Road Service Area420,232
 273 South Colony Road Service Area924,887
 274 Knik Road Service Area1,593,019
 275 Lazy Mountain Road Service Area143,643
 276 Greater Willow Road Service Area489,684
 277 Big Lake Road Service Area731,343
 278 North Colony Road Service Area110,904
 279 Bogard Road Service Area902,105
 280 Greater Butte Road Service Area440,913
 281 Meadow Lakes Road Service Area881,106
 282 Gold Trail Road Service Area1,070,937
 283 Gr. Talkeetna Road Service Area440,887
 284 Trapper Creek Road Service Area164,587
 285 Alpine Road Service Area177,451
 290 Talkeetna Flood Control22,698
 291 Garden Terrace Service Area81,350
 292 Point MacKenzie Service Area67,243
 293 Talkeetna Water/Sewer Service Area310,169
 294 Freedom Hills Road10,000
 295 Circle View/Stampede Estates E.C.S.A.1,373
 296 Chase Trail Service Area2,495
 297 Roads Outside Service Areas231
 300 Debt Service-Schools27,896,857
 315 Debt Service-Station 6-1519,075
 316 Debt Service-Station 5-1125,000
 317 Debt Service-Station 6-2180,000
 320 Debt Service-Parks & Recreation339,200
 325 Debt Service-Nonareawide A/C565,055
 330 Debt Service-Road Bonds370,000

Subtotal - Borough Operating Funds100,141,353

510 Solid Waste Enterprise Fund5,951,447
 520 Port Enterprise Fund2,164,768
 530 M/V Susitna Enterprise Fund5,471,800

Subtotal - Borough Enterprise Funds13,588,015

204 Education Operating265,756,018

Subtotal - Education Operating265,756,018

*** Areawide Capital Projects3,817,100
*** Areawide-Dust Control Program1,049,750
*** Areawide-MSCVB90,000
*** Areawide-MSCVB650,000
*** Areawide-Tourism Infrastructure350,000
*** Areawide-Grant Match FTA/FHWA/USFWS/STATE600,000
*** Areawide-Human Services Grant Match150,000
*** City of Palmer Block Grant65,000
*** City of Wasilla Block Grant75,000
*** City of Houston Block Grant35,000
*** Areawide-Youth Court75,000
*** Nonareawide Capital Project85,000
*** Enhanced 911 Capital Projects500,000
*** West Lakes FSA Capital Projects592,500
*** Wasilla-Lakes FSA Capital Projects3,420,000
*** Sutton FSA Capital Projects90,000
*** Gr. Palmer Consolidated FSA Capital Projects ...450,000
*** RSA Administration205,600
*** Midway RSA Capital Projects775,000
*** Fairview RSA Capital Projects145,000
*** Caswell Lakes RSA Capital Projects50,000
*** South Colony RSA Capital Projects250,000
*** Knik RSA Capital Projects400,000
*** Lazy Mountain RSA Capital Projects50,000
*** Greater Willow RSA Capital Projects200,000
*** Big Lake RSA Capital Projects250,000
*** North Colony RSA Capital Projects25,000
*** Bogard RSA Capital Projects325,000
*** Greater Butte RSA Capital Projects280,000
*** Meadow Lakes RSA Capital Projects575,000
*** Gold Trails RSA Capital Projects300,000
*** Trapper Creek RSA Capital Projects25,000
*** Alpine RSA Capital Projects50,000
*** Solid Waste Enterprise Fund Capital Projects ...259,000

Subtotal - Borough Capital Projects16,258,950

TOTAL APPROPRIATION \$395,744,336

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, 2012 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 2013.

Section 6. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$25,047,100 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 2013 budget, excluding the budgeted expenditures of the school district.

Section 7. Reappropriation from the Reserve for Major Repairs and Renovation to reduce the mill rate for fiscal year 2013.

There is hereby reappropriated from the reserve for Major Repair and Renovations an additional sum of \$1,188,752 to reduce the mill rate for fiscal year 2013.

Section 8. Reappropriation from a Reserve for Emergency Response to reduce the mill rate for 2013. There is hereby reappropriated from a reserve for Emergency Response an additional sum of \$250,000 to reduce the mill rate for fiscal year 2013.

Section 9. Reappropriation from a Reserve for Capital to reduce the mill rate for 2013. There is hereby reappropriated from a reserve for capital an additional sum of \$250,000 to reduce the mill rate for fiscal year 2013.

Section 10. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2013. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 11. 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	9.691
Non-Areawide	0.489
Butte Fire Service Area #2	3.05
Sutton Fire Service Area #4	4.06
Talkeetna Flood Control #7	1.39
Garden Terrace Service Area #8	4.00
Midway Road Service Area #9	2.78
Fairview Road Service Area #14	1.77

Caswell Lakes Road Service Area #15	4.10
South Colony Road Service Area #16	1.50
Knik Road Service Area #17	2.92
Lazy Mountain Road Service Area #19	2.51
Greater Willow Road Service Area #20	3.86
Big Lake Road Service Area #21	2.57
North Colony Road Service Area #23	4.59
Talkeetna Fire Service Area #24	1.95
Bogard Road Service Area #25	1.73
Greater Butte Road Service Area #26	3.45
Meadow Lakes Road Service Area #27	3.48
Gold Trails Road Service Area #28	2.00
Gr. Talkeetna Road Service Area #29	2.89
Trapper Creek Road Service Area #30	4.41
Alpine Road Service Area #31	3.68
Willow Fire Service Area #35	1.37
Point MacKenzie Service Area #69	9.12
Wasilla-Lakes FSA #130	1.97
Circle View/Stampede Estates	
Erosion Control Service Area #131	4.13
Gr. Palmer Consolidated FSA #132	0.88
Caswell Fire Service Area #135	2.96
West Lakes Fire Service Area #136	1.67
Palmer, City of	3.00
Wasilla, City of	0.00
Houston, City of	3.00

Section 12. 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 13. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 14. 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 15. 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 16. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2012, for the first installment, and February 15, 2013, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 17. Effective date. Ordinance Serial No. 12-012 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 14 day
of May, 2012.


LARRY DEVILBISS, Borough Mayor

ATTEST:


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

05/15/12 Motion to Override Mayoral Vetoes

Veto No. 1

YES: Keogh, Woods, Colligan, Salmon, Colver, and halter

NO: Arvin

Veto No. 2

PASSED UNANIMOUSLY: Woods, Arvin, Colligan, Salmon, Colver, and
Halter (*Keogh recused*)

Veto No. 3

YES: Woods, Arvin, Colligan, Salmon, Colver, and Halter

NO: Keogh

05/14/12 Vote on Main Motion

YES: Woods, Arvin, Colligan, Salmon, Colver, and Halter

NO: Keogh

05/14/12 Reconsideration

YES: Woods, Arvin, Colligan and Colver

NO: Halter, Salmon, and Keogh

05/08/12 Vote on Main Motion

YES: Woods, Arvin, Colligan, Salmon, Colver, and Halter

NO: Keogh

Non-Code Ordinance

By: Finance
Introduced: April 9, 2012
Public Hearing: April 23, 2012
Amended: April 23, 2012
Adopted: April 23, 2012

Vote: Harris, Holler, Katkus, Sullivan-Leonard, Wall and Woodruff in favor

**City of Wasilla
Ordinance Serial No. 12-12(AM)**

An ordinance of the Wasilla City Council providing for the adoption of the Annual Budget for the Fiscal Year 2013 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 2013 as presented by the Mayor and introduced on April 9, 2012.

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, 2013 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, 2013 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, 2013 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, 2012, the sum of \$22,464,822, which includes \$1,694,488 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:

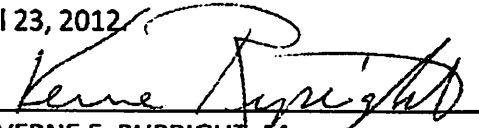
General Fund	
Legislative	
Clerk	\$ 372,696
Records Management	86,508
Council	150,100
Mayor	
Administration	301,560
General Administration	292,454
Human Resources	205,662
Planning	290,938
Finance	
Finance	1,033,553
MIS	266,941
Public Safety	
Administration	615,885
Multi Task Drug Enforcement	145,116
Investigation	328,398
Police - Patrol	2,859,325
COPS-SRO	152,565
Dispatch	2,318,544
Code Compliance	160,594
Public Works	
Administration	463,972
Roads	1,079,957
Property Maintenance	575,095
Meta Rose	106,438
Cultural & Recreation	
Museum	205,244
Library	977,319
Parks Maintenance	693,971
Recreation Services	78,055
Non-Departmental	
Non-Departmental	81,000
Debt Service	422,744
Transfers	1,322,488
Total General Fund	\$ 15,585,122


Capital Fund	\$ 1,412,000
Vehicle Fund	\$ 235,000
Right-Of-Way Fund	\$ 25,000
Roads Fund	\$ 100,000
Technology Replacement Fund	
Debt Service	\$ 10,504
Capital	45,600
	<u>\$ 56,104</u>
Special Revenue Funds	
Youth Court	161,649
Enterprise Funds*	
Sewer	
Operations & Transfers	\$ 1,049,683
Debt Service	20,127
Capital	500,000
Total Sewer Funds	<u>\$ 1,569,810</u>
Water	
Operations & Transfers	\$ 769,105
Debt Service	250,657
Capital	135,000
Total Water Funds	<u>\$ 1,154,762</u>
Airport	
Operations & Transfers	\$ 181,537
Capital	700,000
Total Airport	<u>\$ 881,537</u>
Curtis D. Menard Memorial Sports Center (CMMSC):	
Operations & Transfers	\$ 1,183,838
Capital	100,000
Total CMMSC Fund	<u>\$ 1,283,838</u>
*Does not include depreciation.	
Debt Service Funds	None for FY 2013.
Permanent Funds	
Cametary	None for FY 2013.
Total FY2013 Appropriation:	<u><u>\$ 22,484,822</u></u>

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

Section 6. Effective date. This ordinance shall take effect July 1, 2012.

ADOPTED by the Wasilla City Council on April 23, 2012


 VERNE E. RUPRIGHT, Mayor

ATTEST:

 KRISTIE SMITHERS, MMC, City Clerk

[SEAL]

Introduced by: City Manager Griffin
 Date: November 22, 2011
 Public Hearing (1 of 2): November 22, 2011
 Public Hearing (2 of 2): December 13, 2011
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Best	
Vanover	
Combs	
DeVries	
Hanson	
Johnson	

CITY OF PALMER, ALASKA

RESOLUTION NO. 12-001

A RESOLUTION OF THE PALMER CITY COUNCIL ADOPTING A BUDGET FOR THE CITY OF PALMER, ALASKA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012, AND ENDING DECEMBER 31, 2012, 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 2012 Budget was held on Tuesday, November 22, 2011 and continued on Tuesday, December 13, 2011; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2012 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 2012 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)	\$ 10,480,921
Enterprise Fund	
Water/Sewer (02)	\$ 1,977,500
Airport (03)	\$ 191,063
Solid Waste (05)	\$ 443,500
Golf Course (15)	\$ 881,200
Capital Projects	
Projects (08)	\$ 45,000
Equipment (09)	\$ 344,100
Special Revenue	
Police Grants (52)	\$ 179,763
Narcotics Grants (53)	\$ 98,105
Total Revenues	\$ 14,641,152

Expenditures	
General Fund (01)	\$ 10,217,097
Water/Sewer Fund (02)	\$ 1,624,835
Airport Fund (03)	\$ 203,422
Solid Waste Collection Fund (05)	\$ 789,393
Golf Course (15)	\$ 853,788
Police Grants (52)	\$ 180,974
Narcotics Grant (53)	\$ 99,013
Subtotal Expenditures	\$ 13,968,522
Capital Improvements	
Capital Projects (08)	\$ 45,000
Capital Equipment (09)	\$ 344,100
Total Expenditures	\$ 14,357,622

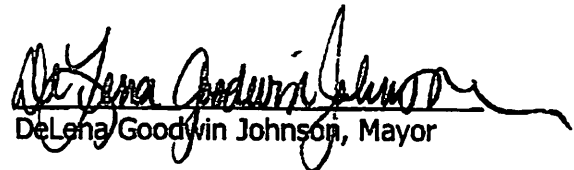
Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2012 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.

Section 4. That the 2012 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 2012 operating budget is adopted for a period of one (1) year, that being from January 1, 2012, through December 31, 2012.

Section 6. That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2012, through December 31, 2012.

Passed and approved by the City Council of the City of Palmer, Alaska, this thirteenth day of December, 2011.


 DeLena Goodwin Johnson, Mayor


 Janette M. Bower, MMC, City Clerk

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**HOUSTON, ALASKA
RESOLUTION 12-08**

**A RESOLUTION OF THE HOUSTON CITY COUNCIL SETTING THE RATE
LEVY AT 3 MILS FOR A TAX ON REAL PROPERTY FOR 2012.**

WHEREAS, the Houston City Council has approved the levy of a Real 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:

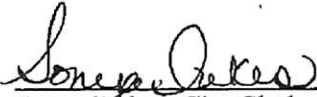
The City of Houston shall levy a tax of three (3.0) Mils of the 2012 assessed value of all property taxed by the Matanuska-Susitna Borough within the City of Houston, Alaska. As stated in HMC 4.16.010(D), the City Council is authorized and shall, by June 15th of each year, present to the Matanuska-Susitna 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 10th day of May 2012.

THE CITY OF HOUSTON, ALASKA


Virgie Thompson, Mayor

ATTEST:


Sonya Dykes, City Clerk



MATANUSKA-SUSITNA BOROUGH
2013 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. 12-012 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 2013. 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 2011 expenditures and the 2012 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 2013 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 14th.

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

FUND STRUCTURE

The accounts of the borough are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in this report into seven generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund: The general fund, more commonly known as the areawide fund, is the general operating fund of the borough. This fund accounts for all transactions not recorded in other funds and receives financial support from such sources as general property taxes, fees and intergovernmental revenues. Expenditures are authorized in the general budget and include such areas as mayor, assembly, administration, law, finance, assessment, emergency services, public works, planning and zoning and community services.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Examples of these specific revenue sources include property taxes within a service area and state grants. Included in the special revenue funds are the non-areawide fund, Enhanced 911, land management fund, fire service areas, road service areas, special service areas and education operating.

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

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

PROPRIETARY FUNDS

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

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

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

FIDUCIARY FUNDS

Agency Funds: The borough maintains two agency funds. One of the funds, the tax agency fund, is used to account for resources received by the borough as an agent for other governmental units. The borough is responsible for the collection and disbursement of taxes levied by the cities located within the borough. These cash receipts and disbursements are recorded in the tax fund. The other agency funds were established for recording the activities of the natural gas local improvement districts and road local improvement districts.

FINANCIAL POLICIES

The fiscal philosophy of the borough incorporates the concept that the taxpayers in different areas or taxing districts pay only for those services which they receive. The borough form of government is designed to provide maximum local self-government with a minimum of local governmental units and to prevent duplication of tax-levying jurisdictions. In Alaska, the borough is a political subdivision of the state which corresponds generally to a county in other states.

The Matanuska-Susitna Borough was incorporated as a second class borough on January 1, 1964. Alaska State law mandates that second class boroughs have to provide certain services on an areawide basis to all taxpayers (e.g. property assessment, tax collection, education and planning). All other services have to be voted on and approved by the taxpayers who are to receive the services. This gives the taxpayers control over the type and level of service for which they are willing to pay. The Matanuska-Susitna Borough governmental unit is charged with providing a full range of community services that includes fire service, emergency medical service, road maintenance and construction, planning and zoning, solid waste disposal, assessment and collection of property taxes. Funding for the borough, by order of importance, is provided from state revenue, property tax, federal revenue, interest earnings and other sources.

The assembly has the responsibility to set the budget and establish mill rates of the borough, the school district and the service areas. The school district is governed by an elected school board. The service areas have appointed boards. The general government operations of the borough are currently carried out through a borough manager, attorney, clerk and six department directors in the areas of emergency services, finance, planning and land use, public works, community development and information technology. The borough has complete responsibility for the levy and collection of taxes supporting all of these entities, as well as providing administrative support for the service areas.

The need to demonstrate compliance with regulations governing the funding sources for those services requires a complex and advanced accounting system. To fulfill this need, the National Council of Governmental Accounting recommended the use of fund accounting by state and local governments. A description of the fund types is presented in the fund structure section of this document. Depending on the type of fund referred to, the basis of accounting may be different. The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The budgetary basis is the same as the Generally Accepted Accounting Principles (GAAP) basis, where encumbrances outstanding at year end in Capital Funds are not treated as expenditures but as reservations of fund balance. Encumbrances for Operating Funds lapse at fiscal year end. The borough's budget and accounting systems are operated on the modified accrual basis for governmental fund types (this includes the general, special revenue, capital projects and debt service funds) and the agency funds. Revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

The Matanuska-Susitna Borough's financial policies set forth the basic framework for the overall fiscal management of the borough. The established long-range policies regarding financial management have been to take a conservative approach on forecasting revenues due to the

uncertainty of the revenue source, particularly state revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain financial stability.

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

Prudent budgeting and effective budgetary control. This budget follows the sound fiscal management policies adopted in prior years. This includes a reservation to establish a minimum fund balance. The minimum fund balance is equal to 25% of all budgeted operating fund expenditures, excluding the operating expenditures of the school district. Additionally, policies previously adopted have allowed for three other reservations. One is for a reserve account within the areawide fund to cover unanticipated expenditures resulting from natural or human caused disaster response expenses. The reserve can only be expended after the issuance of the formal declaration of emergency. Also within the areawide fund a reserve is allowed for one-time capital expenditures or site acquisition costs. The reserve can only be expended upon Assembly approval. Lastly, borough code allows for a reserve for major repair and renovation within the Areawide Fund. Annual contributions to the reserve cannot exceed \$1,000,000 and expenditures can only be for qualified projects as determined in accordance with Action Memorandum 04-042. In addition to designated, appropriated reservations, there may be reserves for major future equipment purchases or other items. These types of reserves significantly reduce the likelihood of the borough ever needing short-term debt to cover cash shortages.

Formal budgetary integration is employed as a management control device during the year for the areawide fund, special revenue funds and capital projects funds through the use of an encumbrance accounting system, under which purchase orders, contracts and other forms of legal commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. At year end all encumbrances lapse with the exception of capital funds.

Efficient safeguarding of borough assets. Management of the borough is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the borough are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Authorization, through purchase orders, is required for the encumbrance and expenditure of funds. An encumbrance is the reservation of the funds necessary to pay for the purchase. The proper account must have adequate appropriations available prior to approval of the purchase order. Formal bids are required for purchases exceeding \$25,000.

Debt administration procedures that include the scheduling of bond payments spread over the life of the issue producing a total debt service schedule that is manageable. Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. Debt repayment is timed to correspond to expected cash inflows. The state of Alaska reimburses municipalities for expenditures incurred for school debt from 60 percent to 70 percent depending on whether the project has been reviewed (60

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

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

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

- | | |
|-------------------------------|-----|
| ➤ Standard & Poor's | AA+ |
| ➤ Fitch Rating Service | AA |
| ➤ Moody's Investor's Services | Aa2 |

FISCAL YEAR 2013
APPROVED
MILL LEVIES FOR BOROUGH SERVICES

CODE	FUND	DESCRIPTION	FY2013 APPROVED MILL LEVY
	100	Areawide	9.691
	200	Non-Areawide	0.489
FSA 2	251	Butte Fire Service Area	3.05
FSA 4	253	Sutton Fire Service Area	4.06
SSA 7	290	Talkeetna Flood Control	1.39
SSA 8	291	Garden Terrace Area	4.00
RSA 9	270	Midway Road Service Area	2.78
RSA 14	271	Fairview Road Service Area	1.77
RSA 15	272	Caswell Road Service Area	4.10
RSA 16	273	South Colony Road Service Area	1.50
RSA 17	274	Knik Road Service Area	2.92
RSA 19	275	Lazy Mountain Road Service Area	2.51
RSA 20	276	Greater Willow Road Service Area	3.86
RSA 21	277	Big Lake Road Service Area	2.57
RSA 23	278	North Colony Road Service Area	4.59
FSA 24	254	Talkeetna Fire Service Area	1.95
RSA 25	279	Bogard Road Service Area	1.73
RSA 26	280	Greater Butte Road Service Area	3.45
RSA 27	281	Meadow Lakes Road Service Area	3.48
RSA 28	282	Gold Trails Road Service Area	2.00
RSA 29	283	Greater Talkeetna Road Service Area	2.89
RSA 30	284	Trapper Creek Road Service Area	4.41
RSA 31	285	Alpine Road Service Area	3.68
FSA 35	258	Willow Fire Service Area	1.37
SSA 69	292	Pt. MacKenzie Service Area	9.12
FSA 130	250	Wasilla Lakes Fire Service Area	1.97
SSA 131	295	Circle View / Stampede Estates	4.13
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.88
FSA 135	248	Caswell Fire Service Area	2.96
FSA 136	249	West Lakes Fire Service Area	1.67

CITYAPPROVED 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, 2012	Estimated Revenue 2012-2013	Transfers In	Transfers Out	Estimated Expenditures 2012-2013	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2013
100	Areawide General	41,097,121	117,162,807	1,979,431	85,520,284	44,067,765	30,645,250	6,060
200	Non-Areawide	404,203	4,444,142		735,000	4,077,969	30,000	5,376
202	Enhanced 911	1,929,082	902,400		500,000	890,363	1,000,000	441,119
203	Land Management	818,343	709,700		43,500	873,626	125,000	485,917
204	Education-Operating	-	215,958,232	49,797,786		265,756,018		-
248	Caswell Lakes FSA	76,868	265,650		18,732	120,816		202,970
249	West Lakes FSA	984,113	1,854,860	23,000	785,804	1,491,647		584,522
250	Wasilla-Lakes Fire Service Area	4,573,925	7,728,460		4,399,143	5,238,925		2,664,317
251	Butte FSA	557,048	731,950		83,671	456,437		748,890
253	Sutton FSA	185,990	207,300	5,000	130,251	166,387		101,652
254	Talkeetna FSA	143,786	302,820	13,000	54,747	244,312		160,547
258	Willow FSA	402,593	360,390		56,661	350,195		356,127
259	Gr Palmer FSA	2,877,224	950,230		475,474	334,657		3,017,323
265	RSA Admin	108,702		1,932,434	222,200	1,796,003		22,933
266	Grid Roller Maintenance	39,080	10,050			13,500		35,630
270	Midway RSA	1,132,114	1,465,020		970,195	489,993	1,832	1,135,114
271	Fairview RSA	189,472	784,380		235,322	546,314	1,077	191,139
272	Caswell Lakes RSA	100,637	578,800		150,197	420,232		109,008
273	South Colony RSA	1,142,560	1,249,200		405,377	924,887	3,940	1,057,556
274	Knik RSA	376,929	2,276,880		669,063	1,593,019		391,727
275	Lazy Mtn RSA	323,550	230,240		75,962	143,643	23	334,162
276	Greater Willow RSA	191,284	842,830		312,709	489,684		231,721
277	Big Lake RSA	558,115	1,123,280		417,687	731,343		532,365
278	North Colony RSA	102,162	161,040		46,807	110,904	488	105,003
279	Bogard RSA	806,782	1,420,360		485,750	902,105	3,661	835,626
280	Gr Butte RSA	746,798	854,860		384,332	440,913	206	776,207
281	Meadow Lakes RSA	956,164	1,687,480		791,394	881,106		971,144
282	Gold Trail RSA	499,174	1,481,220		480,335	1,070,937	2,207	426,915
283	Greater Talkeetna RSA	98,913	513,320		77,249	440,887		94,097
284	Trapper Creek RSA	78,624	215,800		48,189	164,587		81,648
285	Alpine RSA	137,345	256,140		81,866	177,451	99	134,069
290	Talkeetna Flood	25,835	16,330			22,698		19,467
291	Garden Terrace Water	98,093	33,720			81,350		50,463
		61,762,629	366,779,891	53,750,651	98,657,901	335,510,673	31,813,783	16,310,814

Consolidated Reconciliation of Unreserved Borough Funds, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2012	Estimated Revenue 2012-2013	Transfers In	Transfers Out	Estimated Expenditures 2012-2013	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2013
	SUBTOTAL FORWARD	61,762,629	366,779,891	53,750,651	98,657,901	335,510,673	31,813,783	16,310,814
292	Point Mackenzie Service Area	273,377	62,070			67,243		268,204
293	Talkeetna Water & Sewer Service Area	(66,298)	330,440			310,169	16,791	(62,818)
294	Freedom Hills	23,646	40			10,000		13,686
295	Circle View/Stampede	(102,650)	17,030			1,373	6,000	(92,993)
296	Chase Trail	2,005	490			2,495		-
297	Road Outside S.A.	231	-			231		-
300	Debt Service-School	327,573		27,650,000		27,896,857		80,716
315	Debt Service-COP's	37,944		520,000		519,075		38,869
316	Debt Service-COP's Station 51	14,500		130,000		125,000		19,500
317	Debt Service-COP's Station 62	-		185,000		180,000		5,000
320	Debt Service Parks & Rec	35,651		340,000		339,200		36,451
325	NAW Debt	19,807		565,000		565,055		19,752
330	Road Service Debt	-		375,000		370,000		5,000
510	Solid Waste	(4,805,874)	5,477,000		324,300	5,951,447	(412,000)	(5,192,621)
520	Port	(5,557,010)	821,263		22,000	2,164,768	(950,000)	(5,972,515)
530	MV Susitna	(1,401,800)	-	-	-	5,471,800	(3,700,000)	(3,173,600)
600	Revolving Loan Funds	400			400			-
	Capital Appropriations:							
***	Areawide Capital Projects	770,000		3,817,100	770,000	3,817,100		-
***	Areawide: MSCVB & Infrastructure			1,000,000		1,000,000		-
***	A/W-Road Program			1,049,750		1,049,750		-
***	A/W - Grants			1,090,000		1,090,000		-
***	Non-Areawide Capital Projects			85,000		85,000		-
***	Enhanced 911 Capital			500,000		500,000		-
***	Land Mngmnt Capital Projects							-
***	Fire Service Area Capital Projects			4,552,500		4,552,500		-
***	Road Service Area Capital Projects			3,905,600		3,905,600		-
***	Other Capital Projects							-
***	Solid Waste Capital			259,000		259,000		-
***	Port Projects							-
***	Prison Projects							-
	TOTAL	51,334,131	373,488,224	99,774,601	99,774,601	395,744,336	26,774,574	2,303,445

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2013 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	84,986,690	223,000	4,219,100	24,389,017	3,315,000	30,000	117,162,807
200	Non-Areawide	3,338,000	290	227,500	782,000	-	96,352	4,444,142
202	Enhanced 911	-	2,400	900,000	-	-	-	902,400
203	Land Management	-	61,500	11,200	-	-	637,000	709,700
204	Education-Operating				181,759,795	32,598,437	1,600,000	215,958,232
248	Caswell Lakes FSA	265,390	260	-	-	-	-	265,650
249	West Lakes FSA	1,853,260	1,600	-	-	-	-	1,854,860
250	Wasilla-Lakes FSA	7,619,660	6,300	102,500	-	-	-	7,728,460
251	Butte FSA	731,180	770	-	-	-	-	731,950
253	Sutton FSA	207,010	290	-	-	-	-	207,300
254	Talkeetna FSA	302,580	240	-	-	-	-	302,820
258	Willow FSA	359,830	560	-	-	-	-	360,390
259	Gr Palmer Consolidated FSA	946,830	3,400	-	-	-	-	950,230
265	RSA Administration	-	-	-	-	-	-	-
266	Grid Roller Maintenance	-	50	10,000	-	-	-	10,050
270	Midway RSA	1,463,820	1,200	-	-	-	-	1,465,020
271	Fairview RSA	783,950	430	-	-	-	-	784,380
272	Caswell Lakes RSA	578,440	360	-	-	-	-	578,800
273	South Colony RSA	1,247,600	1,600	-	-	-	-	1,249,200
274	Knik RSA	2,276,160	720	-	-	-	-	2,276,880
275	Lazy Mountain RSA	229,880	360	-	-	-	-	230,240
276	Greater Willow RSA	842,500	330	-	-	-	-	842,830
277	Big Lake RSA	1,122,370	910	-	-	-	-	1,123,280
278	North Colony RSA	160,920	120	-	-	-	-	161,040
279	Bogard RSA	1,419,390	970	-	-	-	-	1,420,360
280	Greater Butte RSA	854,030	830	-	-	-	-	854,860
281	Meadow Lakes RSA	1,686,380	1,100	-	-	-	-	1,687,480
282	Gold Trail RSA	1,480,430	790	-	-	-	-	1,481,220
283	Greater Talkeetna RSA	513,030	290	-	-	-	-	513,320

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2013 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	215,650	150	-	-	-	-	215,800
285	Alpine RSA	255,950	190	-	-	-	-	256,140
290	Talkeetna Flood Control	16,280	50	-	-	-	-	16,330
291	Garden Terrace Water	33,560	160	-	-	-	-	33,720
292	Point MacKenzie SA	61,700	370	-	-	-	-	62,070
293	Talkeetna Water & Sewer	-	40	330,400	-	-	-	330,440
294	Freedom Hills	-	40	-	-	-	-	40
295	Circle View/Stampede Estates	16,990	40	-	-	-	-	17,030
296	Chase Trail Service Area	460	30	-	-	-	-	490
510	Solid Waste Enterprise Fund	-	3,000	5,474,000	-	-	-	5,477,000
520	Port Enterprise Fund	-	-	71,000	750,263	-	-	821,263
	TOTALS	115,869,920	314,740	11,345,700	207,681,075	35,913,437	2,363,352	373,488,224

FISCAL YEAR 2013 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2010-2011 Actual Expenditures	2011-2012 Revised Budget	2012-2013 Approved
100	Areawide General	40,720,188	40,167,014	44,067,765
200	Non-Areawide	3,314,554	3,724,169	4,077,969
202	Enhanced 911	717,008	890,363	890,363
203	Land Management	539,404	770,866	873,626
248	Caswell FSA	64,199	162,424	120,816
249	West Lakes FSA	1,011,797	1,186,967	1,491,647
250	Wasilla-Lakes FSA	3,173,707	3,914,842	5,238,925
251	Butte FSA	313,088	422,413	456,437
253	Sutton FSA	71,883	156,034	166,387
254	Talkeetna FSA	112,620	220,250	244,312
258	Willow FSA	240,693	287,664	350,195
259	Gr Palmer Consolidated FSA	325,818	358,521	334,657
265	Road Service Areas Admin	1,368,301	1,525,129	1,796,003
266	RSA Grid Roller Maintenance	6,202	11,000	13,500
270	Midway RSA	262,017	401,443	489,993
271	Fairview RSA	353,795	434,944	546,314
272	Caswell Lakes RSA	347,653	374,506	420,232
273	South Colony RSA	662,835	756,314	924,887
274	Knik RSA	889,529	1,110,693	1,593,019
275	Lazy Mountain RSA	84,274	135,762	143,643
276	Greater Willow RSA	436,964	495,781	489,684
277	Big Lake RSA	573,838	647,439	731,343
278	North Colony RSA	79,677	110,694	110,904
279	Bogard RSA	526,127	725,942	902,105
280	Greater Butte RSA	237,901	334,832	440,913
281	Meadow Lakes RSA	508,640	726,895	881,106
282	Gold Trail RSA	622,842	930,842	1,070,937
283	Greater Talkeetna RSA	383,486	443,806	440,887
284	Trapper Creek RSA	112,668	135,414	164,587
285	Alpine RSA	109,282	173,732	177,451
290	Talkeetna Flood Control	8,959	15,280	22,698
291	Garden Terrace Water	37,174	117,270	81,350
292	Point MacKenzie Service Area	8,870	83,153	67,243
293	Talkeetna Water & Sewer	229,901	279,906	310,169

FISCAL YEAR 2013 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2010-2011 Actual Expenditures	2011-2012 Revised Budget	2012-2013 Approved
294	Freedom Hills Road	-	10,000	10,000
295	Circle View/Stampede Estates	540	3,300	1,373
296	Chase Trail Service Area	1,530	3,500	2,495
297	Roads Outside Service Area	1,500	1,500	231
300	Debt Service-Schools	18,394,139	21,009,184	27,896,857
315	Debt Service Station 6-1 COP'S	518,063	521,788	519,075
316	Debt Service Station 5-1 COP'S	-	399,500	125,000
317	Debt Service Station 6-2 COP'S	-	-	180,000
320	Debt Service Parks & Rec	338,940	339,305	339,200
325	Debt Service - Animal Care COPs	564,855	562,655	565,055
330	Road Service Debt	-	-	370,000
	Borough Operating Sub-Total	78,275,461	85,083,036	100,141,353
510	Solid Waste Enterprise Fund	4,611,958	5,527,448	5,951,447
520	Port Enterprise Fund	3,051,971	1,923,784	2,164,768
530	M/V Susitna Enterprise Fund	-	4,951,800	5,471,800
	Enterprise Fund Subtotal	7,663,929	12,403,032	13,588,015
204	Education-Operating	220,720,810	259,547,183	265,756,018
	Education-Operating Sub-Total	220,720,810	259,547,183	265,756,018
	Areawide Capital Projects	4,776,500	3,556,500	3,817,100
	Areawide Road Program	1,165,000	1,132,260	1,049,750
	Areawide-Palmer Block Grant	59,227	59,227	65,000
	Areawide-Wasilla Block Grant	72,089	72,089	75,000
	Areawide-Houston Block Grant	-	25,000	35,000
	Areawide Grants/Match	325,000	1,365,000	740,000
	Areawide Fed Transit Grant Match	1,200,000	700,000	100,000
	Areawide MSCVB & Infrastructure	900,000	900,000	1,000,000
	Areawide Youth Programs	25,000	-	75,000
	Non-Areawide Capital Proj.	263,090	48,000	85,000
	Enhanced 911 Capital	450,000	-	500,000
	Land Mangmt Capital Proj.	348,000	318,465	-
	Caswell Lakes FSA	47,694	200,493	-
	West Lakes FSA	684,000	532,850	592,500

FISCAL YEAR 2013 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2010-2011 Actual Expenditures	2011-2012 Revised Budget	2012-2013 Approved
	Wasilla-Lakes FSA Cap.	2,154,000	3,371,600	3,420,000
	Butte FSA Cap.	723,712	43,711	-
	Sutton FSA Cap.	126,480	6,411	90,000
	Talkeetna FSA Cap.	55,692	91,209	-
	Willow FSA Cap.	1,089	26,492	-
	Gr Palmer FSA Cap.	349,407	457,250	450,000
	Admin RSA Cap.	20,000	235,000	205,600
	Midway RSA Cap.	478,000	800,000	775,000
	Fairview RSA Cap.	160,000	330,000	145,000
	Caswell Lakes RSA Cap.	18,000	220,000	50,000
	South Colony RSA Cap.	400,000	340,000	250,000
	Knik RSA Cap.	855,194	810,000	400,000
	Lazy Mountain RSA Cap.	8,000	70,000	50,000
	Greater Willow RSA Cap.	89,000	295,000	200,000
	Big Lake RSA Cap.	290,000	476,000	250,000
	North Colony RSA Cap.	8,000	18,000	25,000
	Bogard RSA Cap.	250,000	440,000	325,000
	Greater Butte RSA Cap.	178,000	360,000	280,000
	Meadow Lakes RSA Cap.	624,000	630,000	575,000
	Gold Trail RSA Cap.	476,360	430,000	300,000
	Greater Talkeetna RSA Cap.	5,000	35,000	-
	Trapper Creek RSA Cap.	39,000	65,000	25,000
	Alpine RSA Cap.	29,000	60,000	50,000
	Talkeetna Flood Control	30,000	-	-
	Talkeetna Water & Sewer S.A. Cap.	89,211	2,052	-
	Chase Trail Service Area	0	16,400	-
	Solid Waste Capital	699,956	687,000	259,000
	Borough/Other Capital Sub-Total	18,472,701	19,226,009	16,258,950
	GRAND TOTALS	325,132,901	376,259,260	395,744,336

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2010	2011	2012	APPROVED 2013	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	23.55	23.75	24.90	24.80	(0.10)
	Non-Areawide Fund	200	13.95	13.65	13.70	13.95	0.25
			37.50	37.40	38.60	38.75	0.15
Information Technology:	Areawide Fund	100	17.75	18.75	18.75	19.75	1.00
	Non-Areawide Fund	200	1.00	1.00	1.00	1.00	0.00
			18.75	19.75	19.75	20.75	1.00
Finance:	Areawide Fund	100	56.80	59.00	59.00	59.00	0.00
	Non-Areawide Fund	200	0.20	0.00	0.00	0.00	0.00
			57.00	59.00	59.00	59.00	0.00
Planning & Land Use:	Areawide Fund	100	27.00	28.20	26.20	26.20	0.00
			27.00	28.20	26.20	26.20	0.00
Comm. Development:	Areawide Fund	100	21.75	22.50	23.10	23.85	0.75
	Non-Areawide Fund	200	7.64	7.64	7.64	7.89	0.25
	Land Management	203	9.30	4.45	2.75	2.00	(0.75)
			38.69	34.59	33.49	33.74	0.25
Emergency Services:	Areawide Fund	100	21.41	22.01	28.09	27.57	(0.52)
	Enhanced 911	202	1.50	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	12.09	12.49	12.41	17.78	5.37
			35.00	36.00	42.00	46.85	4.85
Public Works:	Areawide Fund	100	25.80	24.30	27.95	27.92	(0.03)
	Non-Areawide Fund	200	0.00	0.10	0.10	0.10	0.00
	Road & Other S.A.	2XX	10.10	10.70	11.05	11.08	0.03
	Solid Waste	510	16.10	15.90	14.90	14.90	0.00
			52.00	51.00	54.00	54.00	0.00
Port:		520	2.00	2.00	2.20	2.20	0.00
			2.00	2.00	2.20	2.20	0.00
TOTAL OPERATING FTE			267.94	267.94	275.24	281.49	6.25
PROJECT FTE			7.00	8.00	9.00	9.00	0.00
GRAND TOTAL			274.94	275.94	284.24	290.49	6.25

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2010	2011	2012	APPROVED 2013	INC/(DEC)
FUND 100							
MAYOR:	Mayor	110-104	0.20	0.20	0.20	0.00	(0.20)
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	5.55	6.70	6.65	(0.05)
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	4.00	4.00	4.00	4.15	0.15
	TOTAL - ASSEMBLY & MAYOR			23.55	23.75	24.90	24.80
INFORMATION	GIS	115-116	6.00	7.00	7.00	7.00	0.00
TECHNOLOGY:	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	11.00	1.00
TOTAL - INFORMATION TECHNOLOGY			17.75	18.75	18.75	19.75	1.00
FINANCE:	Finance-Administration	120-120	1.80	3.00	3.00	3.00	0.00
	Revenue/Budget	120-119	10.00	11.00	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	59.00	59.00	59.00
PLANNING AND LAND USE:	Planning	130-130	8.50	8.70	5.20	6.20	1.00
	Platting	130-131	8.00	8.00	5.00	6.00	1.00
	Cultural Resources	130-132	1.00	1.00	1.00	1.00	0.00
	Planning-Administration	130-133	1.50	1.50	5.00	2.00	(3.00)
	Code Compliance	130-134	5.00	6.00	3.00	0.00	(3.00)
	Environmental	130-137	1.00	1.00	1.00	1.00	0.00
	Transportation	130-138	2.00	2.00	0.00	0.00	0.00
	Development Services	130-139	0.00	0.00	6.00	10.00	4.00
	TOTAL - PLANNING			27.00	28.20	26.20	26.20
PUBLIC WORKS:	Public Works-Administration	150-150	1.80	1.80	1.20	1.20	0.00
	Facility Maintenance	150-151	10.25	9.85	9.50	9.32	(0.18)
	Operations	150-155	0.95	0.75	0.75	0.75	0.00
	Community Clean-up	150-158	0.00	0.10	0.10	0.10	0.00
	Project Management / Engineering	150-159	9.85	11.80	11.50	11.65	0.15
	Permits & Inspections	150-250	2.95	0.00	0.00	0.00	0.00
	Transportation	150-251	0.00	0.00	4.90	4.90	0.00
TOTAL - PUBLIC WORKS			25.80	24.30	27.95	27.92	(0.03)
EMERGENCY SERVICES:	Telecommunications	100-126	0.50	0.50	0.50	0.50	0.00
	Public Safety-Administration	160-300	12.38	12.38	12.61	11.76	(0.85)
	Fleet Maintenance	160-310	0.00	0.00	0.00	1.74	1.74
	Rescue	160-330	0.10	0.10	0.20	0.21	0.01
	Ambulance - Core	160-336	0.00	0.00	0.00	12.30	12.30
	Ambulance - West Lakes/Houston	160-337	0.00	0.74	2.62	0.00	(2.62)
	Ambulance - Willow	160-338	0.00	0.09	0.08	0.26	0.18
	Ambulance - Caswell	160-339	0.00	0.00	0.00	0.01	0.01
	Ambulance - Central	160-341	6.76	6.76	8.66	0.00	(8.66)
	Ambulance - West Lakes	160-342	0.14	0.00	0.00	0.00	0.00
	Ambulance - Palmer	160-343	1.29	1.29	3.28	0.00	(3.28)
	Ambulance - T/S/TC	160-344	0.07	0.07	0.07	0.27	0.20
	Ambulance - Willow/Houston	160-345	0.09	0.00	0.00	0.00	0.00
	Ambulance - Sutton	160-346	0.04	0.04	0.03	0.26	0.23
	Ambulance - Butte	160-347	0.04	0.04	0.03	0.26	0.23
	Lake Louise First Response	160-349	0.00	0.00	0.01	0.00	(0.01)
	TOTAL - EMERGENCY SERVICES			21.41	22.01	28.09	27.57
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	1.95	1.90	(0.05)
	Community Pools	170-136	11.05	11.05	11.05	11.05	0.00
	Outdoor Recreation	170-142	2.70	2.70	2.70	2.70	0.00
	Administration	170-145	1.70	1.45	2.10	2.90	0.80
	Recreation Infrastructure	170-147	0.30	0.30	0.30	0.30	0.00
	Trails	170-148	0.00	1.00	1.00	1.00	0.00
TOTAL - COMMUNITY DEVELOPMENT			21.75	22.50	23.10	23.85	0.75
TOTAL PERSONNEL - FUND 100			194.06	198.51	207.99	209.09	1.10

DEPARTMENT	DIVISION		2010	2011	2012	APPROVED 2013	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	2.20	2.00	1.75	2.00	0.25
	Animal Care	100-606	11.75	11.65	11.95	11.95	0.00
TOTAL - ASSEMBLY & MAYOR			13.95	13.65	13.70	13.95	0.25
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	0.00	0.00	0.00	0.00
TOTAL - FINANCE			0.20	0.00	0.00	0.00	0.00
Community Development:							
	Sutton Library	170-503	1.50	1.50	1.50	1.75	0.25
	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	7.89	0.25
Public Works	Vehicle Removal Program	150-415	0.00	0.10	0.10	0.10	0.00
TOTAL - PUBLIC WORKS			0.00	0.10	0.10	0.10	0.00
TOTAL PERSONNEL - FUND 200			22.79	22.39	22.44	22.94	0.50
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	3.90	1.95	1.40	(0.55)
	Administration	170-145	1.30	0.55	0.80	0.60	(0.20)
TOTAL - COMMUNITY DEVELOPMENT			9.30	4.45	2.75	2.00	(0.75)
TOTAL PERSONNEL - FUND 203			9.30	4.45	2.75	2.00	(0.75)
FIRE SERVICE AREAS							
Emergency Services:	Caswell Fire Service Area	248-000	0.00	0.00	0.02	0.04	0.02
	West Lakes Fire Service Area	249-000	1.42	1.82	1.71	2.20	0.49
	Wasilla-Lakes Fire Service Area	250-000	10.27	10.27	10.16	15.22	5.06
	Butte Fire Service Area	251-000	0.20	0.20	0.36	0.16	(0.20)
	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	0.06	0.08	0.02
	Willow Fire Service Area	258-000	0.08	0.08	0.06	0.04	(0.02)
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			12.09	12.49	12.41	17.78	5.37
TOTAL PERSONNEL - FIRE SERVICE AREAS			12.09	12.49	12.41	17.78	5.37
OTHER FUNDS							
Public Works:	Garden Terrace Estates Svc. Areas	291-000	0.15	0.05	0.00	0.00	0.00
	Talkeetna Sewer/Water Svc. Area	293-000	0.65	0.75	1.15	1.23	0.08
	Road Service Areas-Admin	265-000	9.30	9.90	9.90	9.85	(0.05)
TOTAL - PUBLIC WORKS			10.10	10.70	11.05	11.08	0.03
TOTAL PERSONNEL - OTHER FUNDS			10.10	10.70	11.05	11.08	0.03
FUND 510							
Public Works:	Sanitary Landfills -- Central	150-401	5.50	5.45	4.95	4.95	0.00
	Sanitary Landfills -- Transfer Sites	150-402	8.00	7.85	7.35	7.35	0.00
	Hazardous Waste	150-416	2.60	2.60	2.60	2.60	0.00
TOTAL - SOLID WASTE ENTERPRISE FUND			16.10	15.90	14.90	14.90	0.00
FUND 520							
	Port	100-112	2.00	2.00	2.20	2.20	0.00
TOTAL - PORT ENTERPRISE FUND			2.00	2.00	2.20	2.20	0.00
TOTAL PERSONNEL - ENTERPRISE FUNDS			18.10	17.90	17.10	17.10	0.00

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY FUND
PROJECT FUNDED EMPLOYEES

FUND	Project		2010	2011	2012	APPROVED 2013	INC/(DEC)
FUND 400							
	School Projects		4.00	4.00	5.00	5.00	0.00
TOTAL PERSONNEL - FUND 400			4.00	4.00	5.00	5.00	0.00
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	1.00	1.00	1.00	0.00
TOTAL PERSONNEL - FUND 480			3.00	4.00	4.00	4.00	0.00
TOTAL PERSONNEL - PROJECT FUNDED			7.00	8.00	9.00	9.00	0.00

RECONCILIATION OF FUND BALANCE: 100

GENERAL FUND

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	117,722,220	112,792,297	119,142,238
TOTAL EXPENDITURES	109,697,893	132,929,306	129,588,049

Fund balance 6/30/2011 64,354,554

2012 fiscal year revenues and transfers	112,792,297
Transfers from Capital Projects	131,080
2012 fiscal year expenditures and transfers	(132,929,306)
Grant Matches	(2,689,597)
Adjusted Reserves, GASB 31, & MV Allocation	(561,907)

Estimated Adjustment to Fund Balance (23,257,433)

Estimated total fund balance 6/30/2012 41,097,121

Fiscal Year 2013 operations:

Estimated operating revenues	117,162,807
Recoveries/Other	1,979,031
Transfers In	400
Estimated operating expenditures	(44,067,765)
Grants/Pass Through	(2,090,000)
Transfers out:	
Education operating	(49,797,786)
Education debt service	(27,650,000)
Parks & Recreation debt service	(340,000)
Certificates of Participation	(359,648)
Roads debt service	(375,000)
Capital projects	(3,817,100)
Dust Control program	(1,049,750)
FSA's (Ambulance Bld Rental)	(41,000)

Estimated FY2013 adjustment to fund balance (10,445,811)

Estimated total fund balance 6/30/2013 30,651,310

Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance	(25,047,100)
Reserve for Self Insurance	(150,000)
Reserve for Compensated absences	(250,000)
Reserve for Assembly project	(57,217)
Reserve for Major repairs and renovations	(879,248)
Reserve for Capital	(500,000)
Reserve for Emergency response	(500,000)
Reserve for School site acquisitions	(3,261,685)

Estimated adjustment to fund balance (30,645,250)

Estimated undesignated fund balance 6/30/2013 6,060

FY 2013 REVENUE SUMMARY: FUND 100

AREAWIDE

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
PROPERTY TAXES	79,427,431	79,238,660	79,372,690
EXCISE TAXES	4,723,063	4,558,500	4,609,000
SPECIAL ASSESSMENT REVENUE	-	-	-
FEDERAL PAYMENTS	5,327,786	3,080,000	3,315,000
STATE GRANTS & SHARED REVENUES	17,231,974	19,412,842	24,389,017
FEES	3,808,011	3,662,550	4,219,100
TRANSIENT ACCOMMODATIONS TAX	957,363	908,000	1,005,000
INTEREST EARNINGS	446,760	300,000	223,000
RECOVERIES & TRANSFERS	5,733,923	1,611,745	1,979,431
OTHER	65,909	20,000	30,000
TOTAL REVENUES	117,722,220	112,792,297	119,142,238

REVENUE DETAIL: FUND 100		AREAWIDE		
ACCOUNT	CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	71,915,917	72,875,700	73,079,000
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Prop Taxes - Delinquent	2,459,049	1,800,000	2,000,000
311 200	Personal Property Taxes	636,836	684,000	510,000
311 202	Personal Prop Taxes - Delinquent	71	600	-
311 300	Aircraft Registration	81,378	66,000	-
311 302	Aircraft Registration - Delinquent	2,614	200	-
311 400	Penalty & Interest on Delinquent Ta	1,384,712	900,000	900,000
311 500	Vehicle Tax/State Collected	2,946,854	2,912,160	2,883,690
	Total 311	79,427,431	79,238,660	79,372,690
	EXCISE TAXES:			
315 100	Tobacco Tax	4,713,963	4,550,000	4,600,000
315 200	Excise License	9,100	8,500	9,000
	Total 315	4,723,063	4,558,500	4,609,000
	FEDERAL PAYMENTS:			
331 000	Federal Grants	2,114,255	50,000	35,000
333 000	Federal PILOT	3,181,312	3,000,000	3,250,000
333 100	National Forestry Rec.	32,219	30,000	30,000
	Total 33X	5,327,786	3,080,000	3,315,000
	STATE SHARED REVENUE:			
335 350	State Shared Revenue Areawide	3,888,243	5,300,000	5,450,000
335 900	Miscellaneous State Revenue	127	200	200
	Total 335	3,888,370	5,300,200	5,450,200
	OTHER STATE REVENUE:			
337 100	School Debt Service Reimbursemen	12,280,710	14,105,642	18,931,817
337 800	State PERS Releif	1,054,176	-	-
337 900	Misc State Revenue	943	-	-
	Total 337	13,335,829	14,105,642	18,931,817
	PILOT			
338 100	Miscellaneous PILOT	7,775	7,000	7,000
	Total 338	7,775	7,000	7,000

REVENUE DETAIL: FUND 100		AREAWIDE		
ACCOUNT	CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
	GENERAL GOVERNMENT:			
341 000	Various Fees	289,805	217,250	214,500
341 920	LID Fees	(709)	5,000	1,000
341 940	Foreclosure Fees	167,257	120,000	75,000
341 980	Liquor License Fees	2,000	1,500	1,500
341 990	Business License Fees	252,930	80,000	200,000
	Total 341	711,283	423,750	492,000
	OTHER GENERAL GOVERNMENT:			
342 000	Ambulance EMS Fees	2,157,593	2,326,300	2,781,000
343 000	Park & Rec Fees	66,952	57,500	66,100
346 000	Brett Memorial Ice Arena Fees	393,760	370,000	400,000
347 000	Community Pool Fees	478,423	485,000	480,000
	Total 34X	3,096,728	3,238,800	3,727,100
	TRANSIENT ACCOMMODATION TAX:			
348 100	Transient Accommodation Tax	952,469	900,000	1,000,000
348 200	Penalty & Interest	4,894	8,000	5,000
	Total 348	957,363	908,000	1,005,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	446,760	300,000	223,000
	Total 361	446,760	300,000	223,000
	TRANSFERS FROM OTHER FUNDS:			
367 110	Areawide	2,800	-	-
367 400	Capital Projects	2,141,604	-	-
367 510	Revolving Loan	766	2,000	400
	Total 367	2,145,170	2,000	400
	RECOVERY OF WAGES & FRINGES			
368 XXX	Service Areas and Other Projects	2,177,561	200,200	242,300
368 130	School - Projects	117,427	301,400	420,000
368 150	Borough - Projects	334,963	90,000	195,000
368 210	Land Management Fund	45,000	41,500	43,500
368 220	Service Area Funds	825,202	891,645	993,231
368 230	Nonareawide Fund	88,600	85,000	85,000
	Total 368	3,588,753	1,609,745	1,979,031
	MISCELLANEOUS			
3xx xxx	Other Revenue Sources	65,909	20,000	30,000
	TOTAL REVENUES	117,722,220	112,792,297	119,142,238

311 000 GENERAL PROPERTY TAXES

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$8,561,717,680 for areawide purposes. A mill rate of 9.691 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	7,814,419,430	75,729,500	0	2,650,500	73,079,000
Sr Cit/Vets	635,717,770	6,160,700	6,160,700	0	0
Farm	57,046,380	0	0	0	0
Personal	54,534,100	528,400	0	18,400	510,000
Total	8,561,717,680	81,890,200	6,160,700	2,650,500	73,589,000

311 100	Real Property Taxes-Current	73,079,000
311 102	Real Property Taxes-Delinquent	2,000,000
311 200	Personal Property Taxes-Current	510,000
311 202	Personal Property Taxes-Delinquent	0
311 300	Aircraft Registration Tax-Current	0
311 302	Aircraft Registration Tax-Delinquent	0

311 400 PENALTY AND INTEREST ON DELINQUENT TAXES: State statutes require penalty and interest charges on delinquent taxes. The rates are as follows:

Penalty on Delinquent Accounts:

1-30 days delinquent	5% of tax due
31-60 days delinquent	10% of tax due
Over 61 days	15% of tax due

Interest:

Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2013 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 \$2,883,690 are estimated for fiscal year 2013. Of that amount, \$1,049,750 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 \$4,600,000 are estimated for fiscal year 2013.
- 315 200 A license is required to purchase cigarettes or any other tobacco products within the borough. Receipts of \$9,000 are estimated for fiscal year 2013.

33X 000 FEDERAL PAYMENTS

- 331 000 Federal grants in fiscal year 2013 are expected to be at least \$35,000.
- 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 \$3,250,000 for fiscal year 2013.
- 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 \$5,450,000 is projected for fiscal year 2013.
- 335.900 Miscellaneous State revenues in the amount of \$200 are projected for fiscal year 2013.

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:

Debt Service Reimbursement

1999 Series A	\$3,177,575 x 97.4116% @ 70%	\$2,166,729
2004 Series A	\$774,938 @ 60%	464,963
2004 Series B	\$307,488 @ 70%	215,242
2004 Series D	\$6,096,300 @ 69.1056%	4,212,885
2005 Series A	\$1,307,288 @ 60%	784,373
2006 Series A	\$1,644,494 @ 70%	1,151,146
2006 Series B	\$1,541,850 @ 60%	925,110
2007 Series A	\$1,631,750 @ 64.0076%	1,044,444
2009 Series A	\$1,503,225 @ 70%	1,052,257
2011 Series A	\$2,613,300 @ 70%	1,829,310
2012 Series A	\$6,945,484 @ 70%	4,861,839
2012 Series A	\$353,165 @ 63.2902%	<u>223,519</u>
	Total Reimbursement	<u>\$18,931,817</u>

338 000 PILOT

338-100 Payment in lieu of taxes from miscellaneous sources is estimated to be \$7,000 in fiscal year 2013.

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 \$492,000 for fiscal year 2013.

342 000 EMERGENCY SERVICES

342-xxx \$2,781,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2013.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2013 it is estimated that \$30,000 is projected to be collected in fees from Matanuska River Park, \$1,100 from Deshka Park and \$3,000 from Christensen Lake Park. Also, an additional \$32,000 is budgeted for other park related fees.

346 000 ICE ARENA FEES

Including rentals, concessions, skating, lessons, etc., \$400,000 is estimated to be generated from the ice arena operation.

347 000 COMMUNITY POOLS

Estimated revenues of \$480,000 from concessions, swimming, lessons, etc., is expected to be generated from the pool operations.

348 000 TRANSIENT ACCOMMODATIONS TAX

It is estimated that \$1,000,000 will be received in fiscal year 2013 from bed taxes collected. Additionally, \$5,000 in late payment penalties are expected to be received.

361 000 INTEREST EARNINGS

Interest earned from investments is estimated at \$223,000.

367 000 TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$400 for fiscal year 2013. 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 \$1,979,031 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2013 are projected to equal \$30,000.

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
000	Non Departmental	74,821,157	92,718,792	85,479,284
101	Assembly	419,468	491,000	443,440
102	Assembly Reserve	-	40,000	40,000
103	Borough Clerk	416,394	472,605	509,796
105	Elections	394,018	446,280	463,246
106	Records Management	293,559	343,019	390,347
110	Administration	1,295,805	1,573,961	1,600,537
115	Human Resources	577,922	657,370	746,612
111	Law	1,025,257	1,208,219	1,285,198
116	GIS	882,138	1,137,545	1,256,346
117	Information Technology Admin	362,246	364,848	397,772
121	Information Technology	2,294,051	2,274,950	2,678,325
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	150	5,800	5,600
611	Board of Ethics	308	36	-
612	Bid Review Committee	4,267	18,400	33,400
104	Mayor	74,477	91,658	73,667
113	Common Contractual	1,305,100	1,807,000	2,061,500
119	Revenue and Budget	1,307,773	1,423,290	1,523,503
120	Finance Admin	778,646	1,045,139	1,041,686
125	Accounting	1,796,766	1,928,290	2,057,227
128	Purchasing	767,734	773,657	858,112
140	Assessment	2,401,425	2,604,029	2,859,356
130	Planning	1,171,178	955,616	1,097,636
131	Platting	820,765	578,203	723,806
132	Cultural Resources	238,461	225,963	253,925
133	Planning Admin	302,958	688,713	412,549
134	Code Compliance	741,839	390,942	-
137	Environmental	243,391	248,330	263,983

EXPENDITURE DETAIL: FUND 100 AREAWIDE

Division	Division Name	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
138	Transportation	287,966	-	-
139	Development Services	-	864,031	1,477,401
150	Public Works Admin	275,324	218,642	233,346
151	Facility Maintenance	1,624,673	1,747,645	1,895,089
155	Operations	108,705	133,489	140,136
158	Community Clean Up	58,595	72,216	73,025
159	Project Management / Engineering	1,616,138	1,726,605	1,856,831
250	Permits & Inspections	1,571	-	-
251	Pre-Design	-	691,074	763,406
126	Telecommunication	824,745	1,106,181	1,243,892
300	Emergency Services	2,089,390	2,033,141	2,060,427
301	Emergency Medical Service Board	-	950	950
310	Fleet Maintenance	-	-	338,095
330	Rescue Units	424,474	689,175	710,418
336	Ambulance-Core	-	-	4,187,660
337	Ambulance - West Lakes/Houston	729,383	992,128	-
338	Ambulance - Willow	214,350	301,673	443,341
339	Ambulance - Caswell	58	-	49,278
341	Ambulance - Central	1,858,426	2,136,313	-
343	Ambulance District- Palmer	696,265	909,939	-
344	Ambulance - Talk/Sun/Trprr Ck	413,403	457,525	572,328
346	Ambulance - Sutton	152,585	158,937	298,760
347	Ambulance - Butte	205,487	207,337	316,592
349	Lake Louise	23,931	64,015	73,774
350	Emergency Services	84,867	156,855	181,204
360	Local Emerg. Planning Board	951	5,530	5,350
123	Outdoor Ice Rinks	2,108	1,562	6,900
124	Brett Memorial Ice Arena	706,059	757,122	787,530
129	Recreational Services	134,679	198,398	258,659

EXPENDITURE DETAIL: FUND 100 AREA WIDE

Division	Division Name	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
136	Community Pools	1,350,532	1,524,479	1,650,922
142	Parks & Recreation	469,802	557,970	575,499
145	Community Development Admin	283,406	365,764	484,041
146	Community Enrichment	30,350	33,200	26,160
147	Recreation Infrastructure	45,290	95,281	101,648
148	Trails	247,127	202,924	212,984
	FUND 100 TOTAL	109,697,893	132,929,306	129,588,049



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	71,915,917	72,875,700	73,079,000
311.102	Real Property-Delinquent	2,459,049	1,800,000	2,000,000
311.200	Personal Property	636,836	684,000	510,000
311.202	Personal Property-Delinq	71	600	0
311.300	Aircraft Registration Tax	81,378	66,000	0
311.302	Aircraft Reg-Delinquent	2,614	200	0
311.400	Penalty & Interest	1,384,712	900,000	900,000
311.500	Vehicle Tax State Collec	2,946,854	2,912,160	2,883,690
Total	General Property Taxes	79,427,431	79,238,660	79,372,690
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	4,713,963	4,550,000	4,600,000
315.200	Excise License	9,100	8,500	9,000
Total	Excise Taxes	4,723,063	4,558,500	4,609,000
RE31-Federal Grants				
331.000	Federal Grants	2,114,255	50,000	35,000
Total	Federal Grants	2,114,255	50,000	35,000
RE33-Federal Pilot				
333.000	Federal Pilot	3,181,312	3,000,000	3,250,000
333.100	National Forest Income	32,219	30,000	30,000
Total	Federal Pilot	3,213,531	3,030,000	3,280,000
RE35-State Shared Revenue				
335.350	State Shared A/W	3,888,243	5,300,000	5,450,000
335.900	Misc. State Revenue	127	200	200
Total	State Shared Revenue	3,888,370	5,300,200	5,450,200
RE37-Other State Revenue				
337.100	Debt Service Reimb	12,280,710	14,105,642	18,931,817
337.800	State PERS Relief	1,054,176	0	0
337.900	Misc. State Revenue	943	0	0
Total	Other State Revenue	13,335,829	14,105,642	18,931,817
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	7,775	7,000	7,000
Total	Other Pilot Revenue	7,775	7,000	7,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	2,089	2,000	2,000
341.200	Recording Fees	10,506	15,000	5,000
341.210	Borough Gym Fees	10,443	8,000	12,000
341.230	Computer Pub Access Fees	100	100	100
341.300	Planning Recording Fees	150	100	100
341.350	Land Use & Zoning Permits	7,100	8,000	7,000
341.351	Mandatory LUP	31,430	25,000	25,000
341.352	Liquor License Referral	7,900	5,000	5,000
341.355	Sutton CUP	2,000	1,000	1,000
341.356	Core Area LUP	225	500	500
341.357	Core Area CUP	1,600	500	1,000
341.359	Multi-Family LUP	1,475	0	0
341.360	Special Events Fee	500	0	0
341.370	Community Enrichmnt Fees	1,000	1,000	1,000
341.400	Subdivision Fees	115,813	80,000	80,000
341.500	Clerk'S Office Fees	14	50	0
341.550	Candidate Filing Fees	525	300	300
341.600	Historical Fees	426	500	500
341.700	Eng. Inspection Fees	14,005	15,000	10,000
341.720	Utility Permit App Fee	29,315	25,000	30,000
341.740	Rght Of Way Prmit App Fee	17,389	10,000	10,000
341.750	Public Works,Plans/Specs	1,325	1,000	1,000
341.900	Miscellaneous Fees	29,674	15,000	20,000
341.905	Sale of Maps	2,710	3,000	2,000
341.906	Sale-Query,Subd Index&Oth	216	0	0
341.908	Sale-Miscellaneous Items	570	0	0
341.910	Sale-Asesmnt/Recvble Roll	1,305	1,000	1,000
341.920	Lid Fee'S	(709)	5,000	1,000
341.940	Foreclosure Fees	144,146	100,000	60,000
341.945	Foreclosure Sale Fees	23,111	20,000	15,000
341.980	Liquor License Fees	2,000	1,500	1,500
341.990	Business License Fee	252,930	80,000	200,000
341.996	Assessments Filing Fees	0	200	0
Total General Government		711,283	423,750	492,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.010	Amb Dist #1 (C)	1,064,467	1,202,067	1,400,000
342.020	Amb Dist #2 (BL/MS)	343,834	262,067	500,000
342.030	Amb Dist #3 (P)	419,793	502,066	500,000
342.040	Amb Dist #4 (T/S/TC)	147,984	155,000	175,000
342.050	Amb Dist #5 (W/H)	66,160	55,000	75,000
342.060	Amb Dist #6 (S)	39,895	50,000	40,000
342.070	Amb Dist #7 (B)	64,242	90,000	80,000
342.100	EMS Rescue	8,683	10,000	10,000
342.600	Ems - Donations	2,535	100	1,000
Total Public Safety		2,157,593	2,326,300	2,781,000
RE43-Parks & Recreation Fees				
343.320	Park Fees-Palmer	31,729	25,000	30,000
343.360	Park Fees-Deshka Park	2,915	1,100	1,100
343.365	Park fees-Talkeetna	2,996	4,200	3,000
343.400	Trailhead Parking Fees	26,504	25,000	30,000
343.700	Boat Launch Fees	2,658	2,200	2,000
343.800	Alcantra Usage Fees	100	0	0
343.900	Miscellaneous	50	0	0
Total Parks & Recreation Fees		66,952	57,500	66,100
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	3,564	0	0
346.100	Ice Arena Fees	390,196	370,000	400,000
Total Ice Arena Fees		393,760	370,000	400,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	(76)	0	0
347.100	Palmer Pool Revenues	270,787	255,000	250,000
347.200	Wasilla Pool Revenues	207,712	230,000	230,000
Total Community Pool Revenues		478,423	485,000	480,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	952,469	900,000	1,000,000
348.200	Penalty & Interest	4,894	8,000	5,000
Total Transient Accommodation Tax		957,363	908,000	1,005,000
RE61-Interest Earnings				
361.100	Interest On Investments	446,760	300,000	223,000
Total Interest Earnings		446,760	300,000	223,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	2,800	0	0
367.400	Capital Projects	2,141,604	0	0
367.510	Revolving Loan	766	2,000	400
Total	Transfer From Other Funds	2,145,170	2,000	400
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	178,040	70,000	90,000
368.130	Schools- Fund 400	117,427	301,400	420,000
368.150	Boro/415/425/430/435/440	334,963	90,000	195,000
368.170	Port Enterprise - Fund 450	38,115	0	0
368.190	Infrastructure - Fund 490	1,793,490	25,000	25,000
368.195	Prison - Fund 495	43,569	20,000	0
368.210	Land Management	45,000	41,500	43,500
368.220	Service Areas	825,202	891,645	993,231
368.230	Non-Areawide	88,600	85,000	85,000
368.240	Solid Waste Fund	66,420	63,600	65,300
368.250	Port Fund Transfer	21,200	21,600	22,000
368.300	Grant Projects- Fund 480	36,727	0	40,000
Total	Recovery Wage,Fringe,Exp	3,588,753	1,609,745	1,979,031
RE69-Other Revenue Sources				
369.100	Miscellaneous	56,742	15,000	25,000
369.300	Insurance Claim Proceeds	2,775	0	0
369.400	Legal Settlement Proceeds	7	0	0
369.500	Cash Balance/Collections	(110)	0	0
369.700	Credit Card Discounts	(6,986)	0	0
369.800	Fines	360	0	0
369.900	Donations	200	0	0
Total	Other Revenue Sources	52,988	15,000	25,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	12,921	5,000	5,000
Total	Proceeds Of Gfs Disposal	12,921	5,000	5,000
Division Total:	Non-Departmental	117,722,220	\$112,792,297	\$119,142,238
Department Total:	Non-Departmental	117,722,220	\$112,792,297	\$119,142,238
Fund Total:	AREAWIDE	117,722,220	\$112,792,297	\$119,142,238



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	18,400,000	21,000,000	27,650,000
445.141	Trnfr To- Debt Svc (P&R)	345,000	345,000	340,000
445.142	Trnfr To- Debt Svc (COPs)	202,000	417,758	359,648
445.144	Trnfr To-Debt Svc (Roads)	0	0	375,000
445.210	Transfer To- Land Mgmt	0	35,000	0
445.220	Trnfr To- Education Oprtg	48,078,906	48,347,365	49,797,786
Total Operating Fund Transfers		67,025,906	70,145,123	78,522,434
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	0	1,183,812	0
446.400	Transfer To- Fund 405/410	1,240,000	7,749,334	6,706,850
446.500	Transfer To- Fund 480	2,459,840	20,000	0
446.700	Tfr415/425/430/435/440/47	3,739,095	5,688,570	0
446.810	Transfer To- Fund 490	200,000	0	0
Total Capital Project Transfers		7,638,935	14,641,716	6,706,850
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	59,227	59,227	65,000
449.200	Transfers-City Of Wasilla	72,089	72,089	75,000
449.210	Transfers-Youth Programs	25,000	0	75,000
449.300	Transfers-City Of Houston	0	25,000	35,000
449.900	Transfers-Other Agencies	0	15,639	0
Total Transfers/Pass Throughs		156,316	171,955	250,000
EX57-Property Tax Relief				
457.100	Areawide Tax Relief	0	7,759,998	0
Total Property Tax Relief		0	7,759,998	0
Division Total: Non-Departmental		74,821,157	92,718,792	85,479,284
Department Total: Non-Departmental		74,821,157	92,718,792	85,479,284



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	94,973	94,900	94,900
Total	Salaries & Wages	94,973	94,900	94,900
EX12-Benefits				
412.100	Insurance Contrib	139,106	139,650	163,100
412.190	Life Insurance	0	0	1,001
412.200	Unemployment Contrib	2	0	0
412.300	Medicare	1,378	1,377	1,377
412.400	Retirement Contrib. - DB Plan	23,037	29,192	34,013
412.410	PERS Tier IV - DC Plan	(756)	0	0
412.411	PERS Tier IV - Health Plan	(77)	0	0
412.412	PERS Tier IV - HRA	(1,189)	0	0
412.413	PERS Tier IV - OD&D	(28)	0	0
412.600	Workers Compensation	1,085	1,138	1,253
412.700	Sbs Contribution	5,823	5,818	5,818
Total	Benefits	168,381	177,175	206,562
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	8,056	11,500	11,500
413.200	Expense Reimb-Within Boro	0	800	800
Total	Expenses Within Borough	8,056	12,300	12,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	645	3,000	3,000
414.200	Exp Reimb- Outside Boro	8,236	16,384	12,750
414.400	Travel Tickets	5,636	11,000	11,250
Total	Expenses Outside Of Boro	14,517	30,384	27,000
EX21-Communications				
421.100	Telephone	0	600	600
421.200	Postage	310	550	550
Total	Communications	310	1,150	1,150
EX23-Printing				
423.000	Printing	195	625	625
Total	Printing	195	625	625
EX25-Rental/Lease				
425.200	Building Rental	150	1,200	1,200
425.300	Equipment Rental	0	100	100
Total	Rental/Lease	150	1,300	1,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX26-Professional Charges				
426.100	Auditing & Accounting	66,750	69,500	0
426.200	Legal	0	5,000	5,000
426.300	Dues & Fees	39,548	41,500	44,803
426.600	Computer Software	0	910	0
426.900	Other Professional Chgs	0	90	1,000
Total Professional Charges		106,298	117,000	50,803
EX28-Maintenance Services				
428.300	Equipment Maint Services	2,214	1,300	1,300
428.920	Other Maintenance Service	65	100	0
Total Maintenance Services		2,279	1,400	1,300
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,495	5,616	3,750
429.210	Training/Instructor Fees	1,325	5,000	5,000
429.900	Other Contractual	7,539	28,300	20,000
Total Other Contractual		11,359	38,916	28,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	467	1,050	1,550
Total Office Supplies		467	1,050	1,550
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	800	800
431.900	Other Maint. Supplies	0	900	900
Total Maintenance Supplies		0	1,700	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	5,534	7,500	7,250
433.110	Clothing	210	100	250
433.300	Books/Subscriptions	339	1,000	1,000
433.900	Other Supplies	2,905	2,000	2,000
Total Misc Supplies		8,988	10,600	10,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,000	2,000
434.100	Other Equip under \$5,000	530	0	0
434.300	Furniture Under \$5,000	2,965	500	3,000
Total Equipment Under \$5,000		3,495	2,500	5,000
Division Total: Assembly		419,468	491,000	443,440



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	40,000	40,000
Total	Other Contractual	0	40,000	40,000
Division Total:	Assembly Reserve	0	40,000	40,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	219,035	223,994	236,853
411.200	Temp Wages & Adjmts	26	4,000	5,000
411.300	Overtime Wages	12,318	11,000	11,000
Total Salaries & Wages		231,379	238,994	252,853
EX12-Benefits				
412.100	Insurance Contrib	72,088	72,818	85,045
412.190	Life Insurance	0	0	522
412.200	Unemployment Contrib	1,389	1,434	1,518
412.300	Medicare	3,355	3,466	3,667
412.400	Retirement Contrib. - DB Plan	64,169	72,285	88,831
412.410	PERS Tier IV - DC Plan	5,030	0	0
412.411	PERS Tier IV - Health Plan	148	0	0
412.412	PERS Tier IV - HRA	643	0	0
412.413	PERS Tier IV - OD&D	84	0	0
412.600	Workers Compensation	2,572	2,866	3,338
412.700	Sbs Contribution	14,184	14,648	15,500
Total Benefits		163,662	167,517	198,421
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	410	364	400
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		410	514	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	127	400	400
414.200	Exp Reimb- Outside Boro	3,730	5,880	4,410
414.400	Travel Tickets	1,989	3,400	2,550
Total Expenses Outside Of Boro		5,846	9,680	7,360
EX21-Communications				
421.100	Telephone	1,079	1,300	1,150
421.200	Postage	1,908	1,850	2,000
Total Communications		2,987	3,150	3,150
EX23-Printing				
423.000	Printing	60	500	500
Total Printing		60	500	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 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	899	1,000	1,000
426.600	Computer Software	(886)	1,700	1,700
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		(47)	11,200	11,200
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,369	1,500	1,500
Total Maintenance Services		1,369	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,095	5,353	3,862
429.210	Training/Instructor Fees	39	97	300
429.900	Other Contractual	4,180	18,034	17,000
Total Other Contractual		6,314	23,484	21,162
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,458	5,000	5,000
Total Office Supplies		2,458	5,000	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	64	150	150
Total Maintenance Supplies		64	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	941	1,390	1,300
433.110	Clothing	0	160	0
433.200	Medical Supplies	49	102	100
433.300	Books/Subscriptions	146	448	450
433.900	Other Supplies	695	1,000	700
Total Misc Supplies		1,831	3,100	2,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,778	1,400
434.100	Other Equip under \$5,000	(187)	2,888	2,500
434.300	Furniture Under \$5,000	248	650	1,000
Total Equipment Under \$5,000		61	7,316	4,900
Division Total:	Borough Clerk	416,394	472,605	509,796



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	113,198	112,335	118,130
411.200	Temp Wages & Adjmts	0	4,000	2,000
411.300	Overtime Wages	3,111	5,000	5,000
411.400	Nonemployee Compensation	62,233	80,000	80,000
Total Salaries & Wages		178,542	201,335	205,130
EX12-Benefits				
412.100	Insurance Contrib	36,538	36,908	43,105
412.190	Life Insurance	0	0	265
412.200	Unemployment Contrib	702	728	751
412.250	Fica	768	4,960	4,960
412.300	Medicare	1,884	2,919	2,975
412.400	Retirement Contrib. - DB Plan	17,304	36,092	44,130
412.410	PERS Tier IV - DC Plan	10,232	0	0
412.411	PERS Tier IV - Health Plan	310	0	0
412.412	PERS Tier IV - HRA	1,653	0	0
412.413	PERS Tier IV - OD&D	174	0	0
412.600	Workers Compensation	1,987	1,455	1,652
412.700	Sbs Contribution	7,230	7,438	7,671
Total Benefits		78,782	90,500	105,509
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	6,821	6,000	7,000
413.200	Expense Reimb-Within Boro	7	800	800
Total Expenses Within Borough		6,828	6,800	7,800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	144	400	400
414.200	Exp Reimb- Outside Boro	57	2,300	975
414.400	Travel Tickets	0	1,500	1,125
Total Expenses Outside Of Boro		201	4,200	2,500
EX21-Communications				
421.200	Postage	1,547	5,100	5,100
Total Communications		1,547	5,100	5,100
EX22-Advertising				
422.000	Advertising	8,758	17,627	19,000
Total Advertising		8,758	17,627	19,000
EX23-Printing				
423.000	Printing	87,910	77,000	77,000
Total Printing		87,910	77,000	77,000



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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	388	600	600
425.300	Equipment Rental	0	200	200
Total Rental/Lease		388	800	800
EX26-Professional Charges				
426.300	Dues & Fees	270	635	270
426.600	Computer Software	0	500	500
426.900	Other Professional Chgs	0	360	500
Total Professional Charges		270	1,495	1,270
EX28-Maintenance Services				
428.300	Equipment Maint Services	294	1,725	1,000
Total Maintenance Services		294	1,725	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	612	1,601	1,237
429.210	Training/Instructor Fees	39	49	0
429.900	Other Contractual	18,461	25,925	26,150
Total Other Contractual		19,112	27,575	27,387
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,753	1,900	1,900
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		1,753	2,100	2,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	248	200	200
433.300	Books/Subscriptions	231	250	250
433.900	Other Supplies	6,154	5,800	5,800
Total Misc Supplies		6,633	6,250	6,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,373	0
434.100	Other Equip under \$5,000	3,000	1,547	1,500
434.300	Furniture Under \$5,000	0	753	800
Total Equipment Under \$5,000		3,000	3,673	2,300
Division Total: Elections		394,018	446,280	463,246



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	127,586	139,335	157,982
411.200	Temp Wages & Adjmts	0	2,500	2,000
411.300	Overtime Wages	4,384	5,000	5,000
Total Salaries & Wages		131,970	146,835	164,982
EX12-Benefits				
412.100	Insurance Contrib	49,375	49,875	58,250
412.190	Life Insurance	0	0	358
412.200	Unemployment Contrib	792	881	990
412.300	Medicare	1,914	2,129	2,393
412.400	Retirement Contrib. - DB Plan	34,992	44,398	58,413
412.410	PERS Tier IV - DC Plan	4,031	0	0
412.411	PERS Tier IV - Health Plan	132	0	0
412.412	PERS Tier IV - HRA	1,034	0	0
412.413	PERS Tier IV - OD&D	74	0	0
412.600	Workers Compensation	1,507	1,761	2,178
412.700	Sbs Contribution	8,090	9,001	10,114
Total Benefits		101,941	108,045	132,696
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
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	156	500	500
414.200	Exp Reimb- Outside Boro	792	4,055	1,912
414.400	Travel Tickets	864	3,000	1,500
Total Expenses Outside Of Boro		1,812	7,555	3,912
EX26-Professional Charges				
426.300	Dues & Fees	885	925	925
426.600	Computer Software	1,166	5,499	5,499
426.900	Other Professional Chgs	0	3,500	3,500
Total Professional Charges		2,051	9,924	9,924
EX28-Maintenance Services				
428.300	Equipment Maint Services	18,219	17,100	19,056
Total Maintenance Services		18,219	17,100	19,056



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,766	5,076	3,750
429.210	Training/Instructor Fees	0	174	250
429.900	Other Contractual	30,650	39,660	39,660
Total	Other Contractual	32,416	44,910	43,660
EX30-Office Supplies				
430.100	Office Supplies < \$500	60	400	400
Total	Office Supplies	60	400	400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	1,608	2,000	2,000
Total	Maintenance Supplies	1,608	2,000	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	141	200	200
433.300	Books/Subscriptions	0	400	400
433.900	Other Supplies	2,151	1,835	2,400
Total	Misc Supplies	2,292	2,435	3,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,809	9,467
434.100	Other Equip under \$5,000	1,190	1,456	700
Total	Equipment Under \$5,000	1,190	3,265	10,167
Division Total:	Records Management	293,559	343,019	390,347



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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	458,185	554,013	604,778
411.200	Temp Wages & Adjmts	69,504	92,500	25,000
411.300	Overtime Wages	1,778	2,500	1,875
Total Salaries & Wages		529,467	649,013	631,653
EX12-Benefits				
412.100	Insurance Contrib	109,613	133,665	154,945
412.190	Life Insurance	0	0	951
412.200	Unemployment Contrib	3,177	3,857	3,794
412.300	Medicare	7,704	9,321	9,169
412.400	Retirement Contrib. - DB Plan	66,493	183,840	217,649
412.410	PERS Tier IV - DC Plan	36,755	0	0
412.411	PERS Tier IV - Health Plan	1,045	0	0
412.412	PERS Tier IV - HRA	3,525	0	0
412.413	PERS Tier IV - OD&D	581	0	0
412.600	Workers Compensation	5,377	7,708	8,347
412.700	Sbs Contribution	30,384	39,405	38,759
Total Benefits		264,654	377,796	433,614
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,125	1,200	1,500
413.200	Expense Reimb-Within Boro	2,969	2,000	3,000
413.900	Other Exp - Within Boro	765	1,000	500
Total Expenses Within Borough		4,859	4,200	5,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,694	950	1,000
414.200	Exp Reimb- Outside Boro	12,002	22,500	9,375
414.400	Travel Tickets	14,429	12,000	15,000
414.800	Moving Expenses	384	19,000	5,000
414.900	Other Exp-Outside Boro	952	0	0
Total Expenses Outside Of Boro		29,461	54,450	30,375
EX21-Communications				
421.100	Telephone	6,011	6,780	6,500
421.200	Postage	984	2,720	3,000
421.300	Communication Network	913	5,000	550
Total Communications		7,908	14,500	10,050
EX22-Advertising				
422.000	Advertising	20,395	15,000	15,000
Total Advertising		20,395	15,000	15,000



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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX23-Printing				
423.000	Printing	9,474	15,000	15,000
Total Printing		9,474	15,000	15,000
EX25-Rental/Lease				
425.200	Building Rental	75	2,300	500
425.300	Equipment Rental	0	10,000	0
Total Rental/Lease		75	12,300	500
EX26-Professional Charges				
426.200	Legal	151,665	33,900	50,000
426.300	Dues & Fees	20,355	14,000	20,000
426.600	Computer Software	857	5,500	3,000
426.900	Other Professional Chgs	134,208	220,000	275,000
Total Professional Charges		307,085	273,400	348,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	321	2,815	2,000
428.920	Other Maintenance Service	0	85	0
Total Maintenance Services		321	2,900	2,000
EX29-Other Contractual				
429.100	Contingency-Other Contract	0	200	200
429.200	Training Reimb/Conf Fees	11,725	14,000	15,000
429.210	Training/Instructor Fees	219	4,305	5,000
429.900	Other Contractual	82,221	68,000	55,245
Total Other Contractual		94,165	86,505	75,445
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,685	6,000	6,500
Total Office Supplies		3,685	6,000	6,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	98	2,180	2,000
Total Maintenance Supplies		98	2,180	2,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	194	100	150
Total Fuel/Oil-Vehicle Use		194	100	150



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX33-Misc Supplies				
433.100	Personnel Supplies	5,127	8,700	6,500
433.110	Clothing	0	345	0
433.200	Medical Supplies	49	255	250
433.300	Books/Subscriptions	796	10,500	3,000
433.500	Training Supplies	0	195	1,000
433.900	Other Supplies	6,080	8,850	7,000
Total	Misc Supplies	12,052	28,845	17,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,757	12,107	3,000
434.100	Other Equip under \$5,000	1,448	8,390	1,500
434.300	Furniture Under \$5,000	8,707	4,425	3,000
Total	Equipment Under \$5,000	11,912	24,922	7,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,850	0
Total	Equipment Over \$5000	0	6,850	0
Division Total:	Administration	1,295,805	1,573,961	1,600,537



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	488,241	516,951	535,855
411.300	Overtime Wages	174	5,000	5,000
Total Salaries & Wages		488,415	521,951	540,855
EX12-Benefits				
412.100	Insurance Contrib	118,500	119,700	139,800
412.190	Life Insurance	0	0	858
412.200	Unemployment Contrib	2,931	3,132	3,246
412.300	Medicare	7,082	7,568	7,843
412.400	Retirement Contrib. - DB Plan	116,981	159,014	192,051
412.410	PERS Tier IV - DC Plan	23,103	0	0
412.411	PERS Tier IV - Health Plan	682	0	0
412.412	PERS Tier IV - HRA	3,148	0	0
412.413	PERS Tier IV - OD&D	381	0	0
412.600	Workers Compensation	3,693	6,258	7,140
412.700	Sbs Contribution	29,102	31,996	33,155
Total Benefits		305,603	327,668	384,093
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	407	400	400
Total Expenses Within Borough		407	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	769	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,658	11,000	7,500
414.400	Travel Tickets	4,177	6,000	7,500
Total Expenses Outside Of Boro		9,604	18,000	16,000
EX21-Communications				
421.100	Telephone	2,009	1,700	2,900
421.200	Postage	288	700	1,000
Total Communications		2,297	2,400	3,900
EX23-Printing				
423.000	Printing	460	600	600
Total Printing		460	600	600



Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	118,491	249,700	250,000
426.300	Dues & Fees	3,547	4,000	4,000
426.500	Recording Fees	220	1,200	800
426.600	Computer Software	0	2,500	2,500
426.900	Other Professional Chgs	18,632	4,400	10,000
Total Professional Charges		140,890	261,800	267,300
EX27-Insurance & Bond				
427.500	Liability Insurance	8,515	9,500	9,100
Total Insurance & Bond		8,515	9,500	9,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	594	200	1,500
Total Maintenance Services		594	200	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,366	7,000	5,250
429.210	Training/Instructor Fees	39	2,500	1,500
429.900	Other Contractual	14,840	20,500	20,500
Total Other Contractual		18,245	30,000	27,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,781	5,000	5,000
Total Office Supplies		1,781	5,000	5,000
EX33-Misc Supplies				
433.100	Personnel Supplies	517	1,000	1,000
433.200	Medical Supplies	49	100	0
433.300	Books/Subscriptions	18,745	24,500	24,500
433.900	Other Supplies	241	300	300
Total Misc Supplies		19,552	25,900	25,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,803	3,400	2,000
434.100	Other Equip under \$5,000	92	0	0
434.300	Furniture Under \$5,000	0	1,000	1,000
Total Equipment Under \$5,000		4,895	4,400	3,000
EX51-Equipment Over \$5000				
451.200	Vehicles	23,999	0	0
Total Equipment Over \$5000		23,999	0	0
Division Total: Law		1,025,257	1,208,219	1,285,198



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	251,059	264,242	312,933
411.200	Temp Wages & Adjmts	29,471	50,000	50,000
411.300	Overtime Wages	2,065	2,500	1,875
Total Salaries & Wages		282,595	316,742	364,808
EX12-Benefits				
412.100	Insurance Contrib	79,000	79,800	96,696
412.190	Life Insurance	0	0	594
412.200	Unemployment Contrib	1,696	1,901	2,193
412.300	Medicare	4,098	4,593	5,299
412.400	Retirement Contrib. - DB Plan	36,357	82,050	113,052
412.410	PERS Tier IV - DC Plan	26,465	0	0
412.411	PERS Tier IV - Health Plan	772	0	0
412.412	PERS Tier IV - HRA	3,276	0	0
412.413	PERS Tier IV - OD&D	432	0	0
412.600	Workers Compensation	3,228	3,798	4,824
412.700	Sbs Contribution	17,324	19,417	22,402
412.800	Wellness/Other	9,100	11,000	10,900
Total Benefits		181,748	202,559	255,960
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	806	1,400	1,400
413.200	Expense Reimb-Within Boro	351	1,000	1,000
Total Expenses Within Borough		1,157	2,400	2,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	759	1,000	1,000
414.200	Exp Reimb- Outside Boro	2,807	9,704	6,000
414.400	Travel Tickets	1,678	4,596	4,500
Total Expenses Outside Of Boro		5,244	15,300	11,500
EX21-Communications				
421.100	Telephone	2,497	4,500	4,000
421.200	Postage	1,586	1,700	1,700
Total Communications		4,083	6,200	5,700
EX23-Printing				
423.000	Printing	286	618	1,300
Total Printing		286	618	1,300



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX26-Professional Charges				
426.200	Legal	3,329	12,000	12,000
426.300	Dues & Fees	1,161	1,370	1,500
426.600	Computer Software	1,485	1,000	1,000
426.900	Other Professional Chgs	35,867	30,245	34,000
Total Professional Charges		41,842	44,615	48,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,089	2,800	1,500
Total Maintenance Services		1,089	2,800	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	13,265	16,141	12,000
429.210	Training/Instructor Fees	2,800	5,000	2,000
429.900	Other Contractual	3,179	12,400	8,000
Total Other Contractual		19,244	33,541	22,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,500	9,610	6,000
Total Office Supplies		7,500	9,610	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	350	350
Total Maintenance Supplies		0	350	350
EX33-Misc Supplies				
433.100	Personnel Supplies	202	500	1,200
433.110	Clothing	0	650	0
433.200	Medical Supplies	0	240	0
433.300	Books/Subscriptions	88	500	500
433.500	Training Supplies	8,449	9,131	10,000
433.900	Other Supplies	14,460	6,847	5,500
Total Misc Supplies		23,199	17,868	17,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,428	6,619
434.100	Other Equip under \$5,000	6,864	3,339	1,775
434.300	Furniture Under \$5,000	3,071	0	1,000
Total Equipment Under \$5,000		9,935	4,767	9,394
Division Total:	Human Resources	577,922	657,370	746,612



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>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	150	2,500	2,500
Total Expenses Within Borough		150	2,900	2,900
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	0	1,000	800
Total Other Contractual		0	1,000	800
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	150	5,800	5,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 611-Board Of Ethics				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	36	0
Total	Expenses Within Borough	0	36	0
EX33-Misc Supplies				
433.900	Other Supplies	308	0	0
Total	Misc Supplies	308	0	0
Division Total:	Board Of Ethics	308	36	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total Expenses Within Borough		0	400	400
EX26-Professional Charges				
426.200	Legal	3,885	18,000	33,000
Total Professional Charges		3,885	18,000	33,000
EX29-Other Contractual				
429.900	Other Contractual	382	0	0
Total Other Contractual		382	0	0
Division Total:	Bid Appeals Committee	4,267	18,400	33,400



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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	4,427,148	5,262,240	5,523,726



Matanuska-Susitna Borough
Financial Management Budget Listing
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6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	29,120	34,006	19,325
411.300	Overtime Wages	6	500	0
Total Salaries & Wages		29,126	34,506	19,325
EX12-Benefits				
412.100	Insurance Contrib	23,700	23,940	23,300
412.190	Life Insurance	0	0	143
412.200	Unemployment Contrib	91	92	0
412.300	Medicare	423	501	281
412.400	Retirement Contrib. - DB Plan	8,394	10,614	6,927
412.600	Workers Compensation	296	414	256
412.700	Sbs Contribution	1,786	2,116	1,185
Total Benefits		34,690	37,677	32,092
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,521	2,050	3,500
413.200	Expense Reimb-Within Boro	304	500	1,000
413.900	Other Exp - Within Boro	36	600	0
Total Expenses Within Borough		1,861	3,150	4,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	914	1,600	3,500
414.200	Exp Reimb- Outside Boro	3,781	1,000	1,500
414.400	Travel Tickets	(430)	3,000	1,875
Total Expenses Outside Of Boro		4,265	5,600	6,875
EX21-Communications				
421.100	Telephone	1,494	1,400	2,200
421.200	Postage	201	2,550	500
421.300	Communication Network	0	300	0
Total Communications		1,695	4,250	2,700
EX22-Advertising				
422.000	Advertising	900	700	500
Total Advertising		900	700	500
EX23-Printing				
423.000	Printing	234	300	1,000
Total Printing		234	300	1,000
EX26-Professional Charges				
426.300	Dues & Fees	829	400	1,000
426.600	Computer Software	0	500	0
426.900	Other Professional Chgs	0	700	700
Total Professional Charges		829	1,600	1,700



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX29-Other Contractual				
429.900	Other Contractual	195	200	1,600
Total	Other Contractual	195	200	1,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	375	600	500
Total	Office Supplies	375	600	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	250	0
Total	Maintenance Supplies	0	250	0
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	125
433.300	Books/Subscriptions	0	500	0
433.900	Other Supplies	307	700	250
Total	Misc Supplies	307	1,325	375
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,500
434.100	Other Equip under \$5,000	0	1,500	0
Total	Equipment Under \$5,000	0	1,500	2,500
Division Total:	Mayor	74,477	91,658	73,667
Department Total:	Mayor	74,477	91,658	73,667



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	422,548	507,813	511,364
411.200	Temp Wages & Adjmts	11,743	51,914	69,150
411.300	Overtime Wages	5,562	6,000	11,250
Total Salaries & Wages		439,853	565,727	591,764
EX12-Benefits				
412.100	Insurance Contrib	136,985	139,650	163,100
412.190	Life Insurance	0	0	1,001
412.200	Unemployment Contrib	2,640	3,395	3,574
412.300	Medicare	6,378	8,203	8,635
412.400	Retirement Contrib. - DB Plan	122,061	157,699	188,649
412.410	PERS Tier IV - DC Plan	8,526	0	0
412.411	PERS Tier IV - Health Plan	266	0	0
412.412	PERS Tier IV - HRA	1,762	0	0
412.413	PERS Tier IV - OD&D	147	0	0
412.600	Workers Compensation	4,995	8,804	10,226
412.700	Sbs Contribution	26,963	34,367	36,505
Total Benefits		310,723	352,118	411,690
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	221	300	250
414.200	Exp Reimb- Outside Boro	3,285	6,469	6,168
414.400	Travel Tickets	1,917	5,141	3,375
Total Expenses Outside Of Boro		5,423	11,910	9,793
EX21-Communications				
421.100	Telephone	1,219	1,300	2,000
421.200	Postage	9	19	0
Total Communications		1,228	1,319	2,000
EX22-Advertising				
422.000	Advertising	665	0	0
Total Advertising		665	0	0
EX23-Printing				
423.000	Printing	120	3,750	0
423.100	Resale/Printed Maps	0	990	0
Total Printing		120	4,740	0
EX25-Rental/Lease				
425.300	Equipment Rental	0	3,600	0
Total Rental/Lease		0	3,600	0



Matanuska-Susitna Borough
Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX26-Professional Charges				
426.300	Dues & Fees	930	1,540	1,540
426.600	Computer Software	69,712	91,259	122,375
426.900	Other Professional Chgs	0	11,741	24,892
Total Professional Charges		70,642	104,540	148,807
EX28-Maintenance Services				
428.300	Equipment Maint Services	3,742	2,635	1,975
Total Maintenance Services		3,742	2,635	1,975
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,805	16,088	10,796
429.210	Training/Instructor Fees	340	3,179	930
429.900	Other Contractual	25,151	14,104	59,621
Total Other Contractual		32,296	33,371	71,347
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	6,080	0
430.200	Copier/Fax Supplies	0	100	0
Total Office Supplies		0	6,180	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	189	750	750
Total Maintenance Supplies		189	750	750
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	3,000	0
Total Fuel/Oil-Vehicle Use		0	3,000	0
EX33-Misc Supplies				
433.100	Personnel Supplies	309	560	500
433.300	Books/Subscriptions	623	500	500
433.500	Training Supplies	0	200	0
433.900	Other Supplies	527	345	250
Total Misc Supplies		1,459	1,605	1,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	11,152	12,220	15,420
434.100	Other Equip under \$5,000	2,433	1,800	1,000
434.300	Furniture Under \$5,000	2,213	6,350	550
Total Equipment Under \$5,000		15,798	20,370	16,970
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,730	0
Total Equipment Over \$5000		0	10,730	0
Division Total: Geographic Info Systems		882,138	1,122,595	1,256,346



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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	167,953	154,615	162,249
411.200	Temp Wages & Adjmts	9,944	25,000	42,000
411.300	Overtime Wages	102	1,200	75
Total Salaries & Wages		177,999	180,815	204,324
EX12-Benefits				
412.100	Insurance Contrib	39,606	34,913	40,775
412.190	Life Insurance	0	0	251
412.200	Unemployment Contrib	1,069	1,086	1,227
412.300	Medicare	2,581	2,622	2,964
412.400	Retirement Contrib. - DB Plan	43,680	47,833	58,186
412.410	PERS Tier IV - DC Plan	2,335	0	0
412.411	PERS Tier IV - Health Plan	81	0	0
412.412	PERS Tier IV - HRA	729	0	0
412.413	PERS Tier IV - OD&D	45	0	0
412.600	Workers Compensation	1,822	2,168	2,698
412.700	Sbs Contribution	10,912	11,084	12,527
Total Benefits		102,860	99,706	118,628
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	189	200	200
414.200	Exp Reimb- Outside Boro	5,105	2,556	2,833
414.400	Travel Tickets	2,969	2,800	1,350
Total Expenses Outside Of Boro		8,263	5,556	4,383
EX21-Communications				
421.100	Telephone	2,750	2,191	1,200
421.200	Postage	0	329	600
Total Communications		2,750	2,520	1,800
EX22-Advertising				
422.000	Advertising	0	449	2,500
Total Advertising		0	449	2,500
EX23-Printing				
423.000	Printing	0	100	720
Total Printing		0	100	720
EX26-Professional Charges				
426.300	Dues & Fees	1,012	675	500
426.600	Computer Software	99	2,335	130
Total Professional Charges		1,111	3,010	630



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,660	11,060	4,194
429.210	Training/Instructor Fees	3,180	3,360	3,360
429.900	Other Contractual	47,454	48,822	44,600
Total Other Contractual		58,294	63,242	52,154
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,495	6,000	5,883
Total Office Supplies		3,495	6,000	5,883
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	3,800
Total Maintenance Supplies		0	0	3,800
EX33-Misc Supplies				
433.100	Personnel Supplies	1,986	2,950	2,950
433.200	Medical Supplies	67	500	0
433.300	Books/Subscriptions	2	0	0
433.900	Other Supplies	459	0	0
Total Misc Supplies		2,514	3,450	2,950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,947	0	0
434.100	Other Equip under \$5,000	3,013	0	0
Total Equipment Under \$5,000		4,960	0	0
Division Total:	IT Administration	362,246	364,848	397,772



Matanuska-Susitna Borough
Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	622,704	699,290	820,025
411.200	Temp Wages & Adjmts	97,514	147,948	98,415
411.300	Overtime Wages	24,241	24,900	18,600
Total Salaries & Wages		744,459	872,138	937,040
EX12-Benefits				
412.100	Insurance Contrib	197,500	191,902	256,300
412.190	Life Insurance	0	0	1,573
412.200	Unemployment Contrib	4,467	5,232	5,660
412.300	Medicare	10,795	12,642	13,677
412.400	Retirement Contrib. - DB Plan	166,376	212,630	302,787
412.410	PERS Tier IV - DC Plan	22,866	0	0
412.411	PERS Tier IV - Health Plan	683	0	0
412.412	PERS Tier IV - HRA	3,444	0	0
412.413	PERS Tier IV - OD&D	382	0	0
412.600	Workers Compensation	8,401	10,465	12,451
412.700	Sbs Contribution	45,635	53,775	57,821
Total Benefits		460,549	486,646	650,269
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	599	0	0
Total Expenses Within Borough		599	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	122	0	650
414.200	Exp Reimb- Outside Boro	7,618	7,559	14,021
414.400	Travel Tickets	6,183	4,100	8,775
Total Expenses Outside Of Boro		13,923	11,659	23,446
EX21-Communications				
421.100	Telephone	15,536	16,834	16,500
421.200	Postage	50	12	0
421.300	Communication Network	88,028	113,000	159,000
Total Communications		103,614	129,846	175,500
EX22-Advertising				
422.000	Advertising	1,393	301	0
Total Advertising		1,393	301	0
EX23-Printing				
423.000	Printing	40	500	0
Total Printing		40	500	0



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX26-Professional Charges				
426.300	Dues & Fees	7,472	575	3,075
426.600	Computer Software	507,341	342,833	405,391
Total Professional Charges		514,813	343,408	408,466
EX28-Maintenance Services				
428.300	Equipment Maint Services	40,870	65,059	64,096
Total Maintenance Services		40,870	65,059	64,096
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	46,581	20,335	35,910
429.210	Training/Instructor Fees	6,840	21,536	2,325
429.900	Other Contractual	56,977	197,167	171,840
Total Other Contractual		110,398	239,038	210,075
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	3,963	950	350
Total Maintenance Supplies		3,963	950	350
EX33-Misc Supplies				
433.120	Tools under \$500	72	0	0
433.300	Books/Subscriptions	2,016	1,848	1,800
433.500	Training Supplies	109	2,100	0
433.900	Other Supplies	7,478	20,820	5,573
Total Misc Supplies		9,675	24,768	7,373
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	10,078	14,370	9,574
434.100	Other Equip under \$5,000	21,462	59,597	15,136
434.300	Furniture Under \$5,000	3,798	3,010	0
Total Equipment Under \$5,000		35,338	76,977	24,710
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	254,417	38,610	177,000
Total Equipment Over \$5000		254,417	38,610	177,000
Division Total: Office of Information Technology		2,294,051	2,289,900	2,678,325
Department Total: Information Technology		3,538,435	3,777,343	4,332,443



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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX21-Communications				
421.100	Telephone	38,089	50,000	45,000
421.200	Postage	10,198	40,000	42,500
Total Communications		48,287	90,000	87,500
EX22-Advertising				
422.000	Advertising	147,633	190,000	215,000
Total Advertising		147,633	190,000	215,000
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		0	5,000	5,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	111,817	175,000	200,000
424.200	Water & Sewer	8,820	20,000	22,500
424.300	Natural Gas	58,170	100,000	110,000
424.500	Garbage Pickups	7,292	20,000	22,500
424.550	Recycling Pickups	1,300	5,000	5,500
424.600	Heating Fuel-Oil	0	4,000	4,500
Total Utilities-Building Oprtns		187,399	324,000	365,000
EX25-Rental/Lease				
425.200	Building Rental	0	0	50,000
425.300	Equipment Rental	79,551	120,000	120,000
Total Rental/Lease		79,551	120,000	170,000
EX26-Professional Charges				
426.100	Auditing & Accounting	0	0	90,000
426.200	Legal	250,000	100,000	100,000
426.300	Dues & Fees	228	1,000	1,000
426.600	Computer Software	0	50,000	30,000
426.900	Other Professional Chgs	104,775	60,000	100,000
Total Professional Charges		355,003	211,000	321,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	104,087	190,000	190,000
427.200	Vehicle Insurance	7,308	10,000	11,500
427.300	Crime Insurance	0	2,000	2,000
427.500	Liability Insurance	46,147	115,000	115,000
427.510	Umbrella Liability Ins	0	30,000	30,000
427.520	Professional Liab Insur	2,400	2,000	2,500
427.600	Insurance Consulting Fee	103,700	135,000	145,000
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	0	40,000	40,000
427.900	Insurance Deductible	862	20,000	20,000
Total Insurance & Bond		264,504	549,000	561,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	70,807	78,000	85,000
428.500	Commun Equip Maint Servic	0	15,000	15,000
Total Maintenance Services		70,807	93,000	100,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	23,099	25,000	25,000
429.900	Other Contractual	100,883	100,000	92,000
Total Other Contractual		123,982	125,000	117,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,026	12,000	12,000
430.200	Copier/Fax Supplies	14,690	23,000	25,000
Total Office Supplies		18,716	35,000	37,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	3	3,000	3,000
Total Maintenance Supplies		3	3,000	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	5,729	8,000	15,000
433.200	Medical Supplies	242	2,500	15,000
433.900	Other Supplies	1,523	2,500	3,000
Total Misc Supplies		7,494	13,000	33,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	8,000	7,000
434.300	Furniture Under \$5,000	0	6,000	5,000
Total Equipment Under \$5,000		0	14,000	12,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	1,721	10,000	35,000
Total Equipment Over \$5000		1,721	10,000	35,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
Division Total:	Common Contractual	<u>1,305,100</u>	<u>1,782,000</u>	<u>2,061,500</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	651,833	656,838	675,388
411.200	Temp Wages & Adjmts	13,739	20,000	20,000
411.300	Overtime Wages	13,479	20,000	20,000
Total Salaries & Wages		679,051	696,838	715,388
EX12-Benefits				
412.100	Insurance Contrib	217,250	219,450	256,300
412.190	Life Insurance	0	0	1,573
412.200	Unemployment Contrib	4,075	4,181	4,293
412.300	Medicare	9,847	10,105	10,374
412.400	Retirement Contrib. - DB Plan	159,556	208,195	249,227
412.410	PERS Tier IV - DC Plan	25,096	0	0
412.411	PERS Tier IV - Health Plan	782	0	0
412.412	PERS Tier IV - HRA	5,009	0	0
412.413	PERS Tier IV - OD&D	437	0	0
412.600	Workers Compensation	7,433	8,355	9,444
412.700	Sbs Contribution	41,626	42,716	43,854
Total Benefits		471,111	493,002	575,065
EX21-Communications				
421.200	Postage	70,366	65,000	75,000
Total Communications		70,366	65,000	75,000
EX22-Advertising				
422.000	Advertising	586	1,200	1,200
422.010	Foreclosure Advertising	12,017	22,300	20,000
Total Advertising		12,603	23,500	21,200
EX23-Printing				
423.000	Printing	18,881	45,000	30,000
Total Printing		18,881	45,000	30,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	0
Total Rental/Lease		0	500	0
EX26-Professional Charges				
426.300	Dues & Fees	315	500	700
426.500	Recording Fees	3,620	10,000	10,000
426.600	Computer Software	233	1,000	1,000
426.900	Other Professional Chgs	24,830	39,500	40,000
Total Professional Charges		28,998	51,000	51,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX28-Maintenance Services				
428.300	Equipment Maint Services	3,392	5,000	5,000
Total	Maintenance Services	3,392	5,000	5,000
EX29-Other Contractual				
429.900	Other Contractual	3,142	10,000	8,000
Total	Other Contractual	3,142	10,000	8,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	9,283	15,000	15,000
430.200	Copier/Fax Supplies	0	300	500
Total	Office Supplies	9,283	15,300	15,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	486	500	500
Total	Maintenance Supplies	486	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	60	500	500
433.300	Books/Subscriptions	28	500	500
433.500	Training Supplies	0	150	150
433.900	Other Supplies	623	1,500	1,500
Total	Misc Supplies	711	2,650	2,650
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	5,500
434.100	Other Equip under \$5,000	6,762	8,000	8,000
434.300	Furniture Under \$5,000	2,987	4,000	4,000
Total	Equipment Under \$5,000	9,749	15,000	17,500
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	0	6,000
Total	Equipment Over \$5000	0	0	6,000
Division Total:	Revenue & Budget	1,307,773	1,423,290	1,523,503



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	202,867	249,899	257,790
411.200	Temp Wages & Adjmts	2,487	20,000	20,000
411.300	Overtime Wages	341	5,000	7,500
Total Salaries & Wages		205,695	274,899	285,290
EX12-Benefits				
412.100	Insurance Contrib	59,250	59,850	69,900
412.190	Life Insurance	0	0	429
412.200	Unemployment Contrib	1,235	1,500	1,727
412.300	Medicare	3,291	3,986	4,173
412.400	Retirement Contrib. - DB Plan	43,031	78,407	95,976
412.410	PERS Tier IV - DC Plan	8,915	0	0
412.411	PERS Tier IV - Health Plan	274	0	0
412.412	PERS Tier IV - HRA	1,624	0	0
412.413	PERS Tier IV - OD&D	153	0	0
412.600	Workers Compensation	2,116	3,296	3,799
412.700	Sbs Contribution	9,752	16,851	17,642
Total Benefits		129,641	163,890	193,646
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	52	400	400
413.200	Expense Reimb-Within Boro	225	3,000	2,500
Total Expenses Within Borough		277	3,400	2,900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	4,420	6,000	6,000
414.200	Exp Reimb- Outside Boro	32,290	49,000	37,500
414.400	Travel Tickets	26,040	41,000	33,750
Total Expenses Outside Of Boro		62,750	96,000	77,250
EX21-Communications				
421.100	Telephone	1,204	3,000	3,000
421.200	Postage	413	1,200	1,000
421.300	Communication Network	231	2,000	1,500
Total Communications		1,848	6,200	5,500
EX22-Advertising				
422.000	Advertising	147	0	0
Total Advertising		147	0	0
EX23-Printing				
423.000	Printing	0	20,000	25,000
Total Printing		0	20,000	25,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	3,500	10,000	15,000
426.200	Legal	206,131	108,000	75,000
426.300	Dues & Fees	3,528	5,500	5,000
426.500	Recording Fees	0	250	500
426.600	Computer Software	580	70,000	65,000
426.900	Other Professional Chgs	28,250	92,500	85,000
Total Professional Charges		241,989	286,250	245,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	447	2,000	1,500
Total Maintenance Services		447	2,000	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	27,590	30,000	26,250
429.210	Training/Instructor Fees	(100)	39,500	25,000
429.900	Other Contractual	93,186	75,000	104,000
Total Other Contractual		120,676	144,500	155,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,222	11,000	5,000
430.200	Copier/Fax Supplies	0	1,000	1,000
Total Office Supplies		3,222	12,000	6,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	424	1,000	1,000
Total Maintenance Supplies		424	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,827	3,500	3,500
433.300	Books/Subscriptions	1,457	3,000	2,500
433.900	Other Supplies	385	500	750
Total Misc Supplies		4,669	7,000	6,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,294	4,000	4,000
434.100	Other Equip under \$5,000	449	7,000	8,000
434.300	Furniture Under \$5,000	2,118	5,000	10,000
Total Equipment Under \$5,000		6,861	16,000	22,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,000	5,100
451.300	Furniture over \$5,000	0	6,000	9,000
Total Equipment Over \$5000		0	12,000	14,100
Division Total: Admin-Finance		778,646	1,045,139	1,041,686



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	994,088	978,702	996,377
411.200	Temp Wages & Adjmts	0	10,000	10,000
411.300	Overtime Wages	3,807	38,000	17,500
Total Salaries & Wages		997,895	1,026,702	1,023,877
EX12-Benefits				
412.100	Insurance Contrib	343,889	339,150	396,100
412.190	Life Insurance	0	0	2,431
412.200	Unemployment Contrib	5,988	6,161	6,189
412.300	Medicare	14,470	14,888	14,955
412.400	Retirement Contrib. - DB Plan	269,079	312,738	366,062
412.410	PERS Tier IV - DC Plan	22,304	0	0
412.411	PERS Tier IV - Health Plan	733	0	0
412.412	PERS Tier IV - HRA	5,962	0	0
412.413	PERS Tier IV - OD&D	408	0	0
412.600	Workers Compensation	11,015	12,311	13,615
412.700	Sbs Contribution	61,172	62,937	63,224
Total Benefits		735,020	748,185	862,576
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	0	150	150
Total Expenses Outside Of Boro		0	150	150
EX21-Communications				
421.100	Telephone	626	0	0
421.200	Postage	17,693	31,040	33,217
Total Communications		18,319	31,040	33,217
EX23-Printing				
423.000	Printing	8,204	22,260	23,653
Total Printing		8,204	22,260	23,653
EX26-Professional Charges				
426.300	Dues & Fees	17	4,550	4,550
426.600	Computer Software	2,409	10,500	10,500
426.900	Other Professional Chgs	0	8,250	14,025
Total Professional Charges		2,426	23,300	29,075



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX28-Maintenance Services				
428.100	Building Maint Services	0	3,500	3,500
428.300	Equipment Maint Services	1,088	8,306	8,306
Total	Maintenance Services	1,088	11,806	11,806
EX29-Other Contractual				
429.900	Other Contractual	1,427	9,400	7,520
Total	Other Contractual	1,427	9,400	7,520
EX30-Office Supplies				
430.100	Office Supplies < \$500	9,654	17,100	22,100
430.200	Copier/Fax Supplies	0	1,500	1,500
Total	Office Supplies	9,654	18,600	23,600
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	700	700
431.300	Equipment Maint Supplies	298	3,287	3,287
Total	Maintenance Supplies	298	3,987	3,987
EX33-Misc Supplies				
433.200	Medical Supplies	220	320	320
433.300	Books/Subscriptions	4,858	7,000	9,800
433.900	Other Supplies	1,026	1,250	1,250
Total	Misc Supplies	6,104	8,570	11,370
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	13,235	7,140	5,246
434.100	Other Equip under \$5,000	2,271	8,500	12,500
434.300	Furniture Under \$5,000	825	8,500	8,500
Total	Equipment Under \$5,000	16,331	24,140	26,246
Division Total:	Accounting	1,796,766	1,928,290	2,057,227



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	430,486	430,253	441,116
411.300	Overtime Wages	566	1,250	1,125
Total Salaries & Wages		431,052	431,503	442,241
EX12-Benefits				
412.100	Insurance Contrib	139,035	139,650	163,100
412.190	Life Insurance	0	0	1,001
412.200	Unemployment Contrib	2,587	2,590	2,656
412.300	Medicare	6,251	6,257	6,418
412.400	Retirement Contrib. - DB Plan	125,342	132,731	158,634
412.410	PERS Tier IV - DC Plan	5,584	0	0
412.411	PERS Tier IV - Health Plan	190	0	0
412.412	PERS Tier IV - HRA	1,722	0	0
412.413	PERS Tier IV - OD&D	106	0	0
412.600	Workers Compensation	4,813	5,174	5,843
412.700	Sbs Contribution	26,424	26,452	27,133
Total Benefits		312,054	312,854	364,785
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	16	0	0
Total Expenses Within Borough		16	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,453	0	0
Total Expenses Outside Of Boro		1,453	0	0
EX21-Communications				
421.100	Telephone	906	1,500	1,500
421.200	Postage	3,137	2,200	5,000
Total Communications		4,043	3,700	6,500
EX22-Advertising				
422.000	Advertising	1,439	500	1,000
Total Advertising		1,439	500	1,000
EX23-Printing				
423.000	Printing	1,952	1,300	1,000
Total Printing		1,952	1,300	1,000
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	68	1,200	2,000
Total Utilities-Building Oprtns		68	1,200	2,000



Matanuska-Susitna Borough
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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX26-Professional Charges				
426.300	Dues & Fees	649	1,500	1,500
426.600	Computer Software	0	1,000	1,000
426.900	Other Professional Chgs	0	0	5,000
Total	Professional Charges	649	2,500	7,500
EX28-Maintenance Services				
428.100	Building Maint Services	300	0	0
428.300	Equipment Maint Services	984	500	500
Total	Maintenance Services	1,284	500	500
EX29-Other Contractual				
429.900	Other Contractual	1,678	785	8,000
Total	Other Contractual	1,678	785	8,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,465	5,835	6,000
430.200	Copier/Fax Supplies	0	500	1,000
Total	Office Supplies	2,465	6,335	7,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	224	800	1,500
Total	Maintenance Supplies	224	800	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	1,225	1,000	1,000
433.120	Tools under \$500	0	250	250
433.200	Medical Supplies	174	500	500
433.300	Books/Subscriptions	186	750	750
433.500	Training Supplies	0	0	1,000
433.900	Other Supplies	446	1,000	1,000
Total	Misc Supplies	2,031	3,500	4,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,235	4,280	5,086
434.100	Other Equip under \$5,000	2,909	2,000	2,500
434.300	Furniture Under \$5,000	2,182	1,900	4,000
Total	Equipment Under \$5,000	7,326	8,180	11,586
Division Total:	Purchasing	767,734	773,657	858,112



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,265,458	1,326,543	1,357,822
411.200	Temp Wages & Adjmts	21,003	52,500	75,800
411.300	Overtime Wages	38,859	34,500	34,500
Total Salaries & Wages		1,325,320	1,413,543	1,468,122
EX12-Benefits				
412.100	Insurance Contrib	414,750	418,950	489,300
412.190	Life Insurance	0	0	3,003
412.200	Unemployment Contrib	7,953	8,482	8,809
412.300	Medicare	18,251	20,497	21,288
412.400	Retirement Contrib. - DB Plan	396,934	418,657	499,008
412.410	PERS Tier IV - DC Plan	5,456	0	0
412.411	PERS Tier IV - Health Plan	269	0	0
412.412	PERS Tier IV - HRA	2,043	0	0
412.413	PERS Tier IV - OD&D	151	0	0
412.600	Workers Compensation	51,714	56,644	64,485
412.700	Sbs Contribution	81,243	86,651	89,996
Total Benefits		978,764	1,009,881	1,175,889
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,068	1,200	1,320
413.500	Meeting Comp - W/I Boro	5,300	6,000	6,000
Total Expenses Within Borough		6,368	7,200	7,320
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	367	0	0
Total Expenses Outside Of Boro		367	0	0
EX21-Communications				
421.100	Telephone	2,993	4,200	5,000
421.200	Postage	25,977	47,490	70,000
Total Communications		28,970	51,690	75,000
EX23-Printing				
423.000	Printing	8,422	12,000	12,000
Total Printing		8,422	12,000	12,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	4,750	20,000
Total Rental/Lease		0	4,750	20,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX26-Professional Charges				
426.300	Dues & Fees	1,375	1,200	1,500
426.500	Recording Fees	50	250	250
426.600	Computer Software	1,317	0	1,000
426.900	Other Professional Chgs	0	1,000	4,000
Total Professional Charges		2,742	2,450	6,750
EX28-Maintenance Services				
428.300	Equipment Maint Services	2,772	5,000	6,000
Total Maintenance Services		2,772	5,000	6,000
EX29-Other Contractual				
429.900	Other Contractual	6,294	14,310	16,800
Total Other Contractual		6,294	14,310	16,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,244	10,000	10,000
430.200	Copier/Fax Supplies	0	1,800	2,100
Total Office Supplies		2,244	11,800	12,100
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	630	500
431.300	Equipment Maint Supplies	884	5,250	4,000
Total Maintenance Supplies		884	5,880	4,500
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	40	525	525
433.120	Tools under \$500	0	1,050	1,050
433.200	Medical Supplies	145	300	500
433.300	Books/Subscriptions	431	3,675	3,675
433.900	Other Supplies	3,176	4,200	4,200
Total Misc Supplies		3,792	9,750	9,950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	19,701	10,000	14,000
434.100	Other Equip under \$5,000	14,785	10,590	5,000
434.300	Furniture Under \$5,000	0	2,000	5,000
Total Equipment Under \$5,000		34,486	22,590	24,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	25,260	10,000
451.300	Furniture over \$5,000	0	5,000	8,000
Total Equipment Over \$5000		0	30,260	18,000
Division Total: Assessment		2,401,425	2,604,029	2,859,356
Department Total: Finance		8,357,444	9,556,405	10,401,384



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	569,400	362,262	434,041
411.200	Temp Wages & Adjmts	20,376	0	0
411.300	Overtime Wages	13,631	24,000	15,000
Total Salaries & Wages		603,407	386,262	449,041
EX12-Benefits				
412.100	Insurance Contrib	173,019	103,740	144,460
412.190	Life Insurance	0	0	887
412.200	Unemployment Contrib	3,621	2,318	2,725
412.300	Medicare	8,750	5,601	6,584
412.400	Retirement Contrib. - DB Plan	135,085	118,815	162,729
412.410	PERS Tier IV - DC Plan	32,007	0	0
412.411	PERS Tier IV - Health Plan	885	0	0
412.412	PERS Tier IV - HRA	4,918	0	0
412.413	PERS Tier IV - OD&D	495	0	0
412.600	Workers Compensation	7,911	5,217	6,658
412.700	Sbs Contribution	36,990	23,678	27,833
Total Benefits		403,681	259,369	351,876
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,042	2,400	2,400
413.200	Expense Reimb-Within Boro	73	200	150
413.500	Meeting Comp - W/I Boro	7,027	8,000	8,000
413.900	Other Exp - Within Boro	0	250	100
Total Expenses Within Borough		9,142	10,850	10,650
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	123	0	300
414.200	Exp Reimb- Outside Boro	292	0	150
Total Expenses Outside Of Boro		415	0	450
EX21-Communications				
421.100	Telephone	6,960	5,700	6,000
421.200	Postage	6,643	6,400	4,000
Total Communications		13,603	12,100	10,000
EX22-Advertising				
422.000	Advertising	2,531	4,850	5,000
Total Advertising		2,531	4,850	5,000
EX23-Printing				
423.000	Printing	314	9,000	10,000
Total Printing		314	9,000	10,000



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX25-Rental/Lease				
425.200	Building Rental	0	800	800
425.300	Equipment Rental	0	0	300
Total Rental/Lease		0	800	1,100
EX26-Professional Charges				
426.300	Dues & Fees	2,433	4,099	3,000
426.500	Recording Fees	544	200	300
426.600	Computer Software	2,972	5,000	8,000
426.900	Other Professional Chgs	34,138	12,000	40,000
Total Professional Charges		40,087	21,299	51,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	2,922	500	1,000
Total Maintenance Services		2,922	500	1,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	6,000	0
429.300	Planning Studies	29,221	135,000	135,000
429.900	Other Contractual	40,852	85,000	48,000
Total Other Contractual		70,073	226,000	183,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	13,366	9,500	10,000
Total Office Supplies		13,366	9,500	10,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	278	400	400
Total Maintenance Supplies		278	400	400
EX33-Misc Supplies				
433.200	Medical Supplies	0	0	200
433.300	Books/Subscriptions	2,317	1,200	1,500
433.900	Other Supplies	3,445	4,786	4,000
Total Misc Supplies		5,762	5,986	5,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,700	4,119
434.100	Other Equip under \$5,000	1,468	4,900	3,000
434.300	Furniture Under \$5,000	4,129	1,200	1,000
Total Equipment Under \$5,000		5,597	7,800	8,119
Division Total: Planning		1,171,178	954,716	1,097,636



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	454,122	311,222	375,088
411.300	Overtime Wages	1,531	5,000	3,750
Total Salaries & Wages		455,653	316,222	378,838
EX12-Benefits				
412.100	Insurance Contrib	158,742	99,750	139,800
412.190	Life Insurance	0	0	858
412.200	Unemployment Contrib	2,735	1,898	2,281
412.300	Medicare	5,618	4,586	5,512
412.400	Retirement Contrib. - DB Plan	97,717	97,270	136,224
412.410	PERS Tier IV - DC Plan	24,796	0	0
412.411	PERS Tier IV - Health Plan	777	0	0
412.412	PERS Tier IV - HRA	5,154	0	0
412.413	PERS Tier IV - OD&D	435	0	0
412.600	Workers Compensation	5,059	3,792	5,018
412.700	Sbs Contribution	27,932	19,385	23,300
Total Benefits		328,965	226,681	312,993
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	2,225	2,100	2,500
413.200	Expense Reimb-Within Boro	18	100	100
413.500	Meeting Comp - W/I Boro	8,359	7,900	8,500
413.900	Other Exp - Within Boro	0	250	0
Total Expenses Within Borough		10,602	10,350	11,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	50	400	200
414.200	Exp Reimb- Outside Boro	34	200	75
Total Expenses Outside Of Boro		84	600	275
EX21-Communications				
421.100	Telephone	0	300	500
421.200	Postage	7,575	9,100	8,000
Total Communications		7,575	9,400	8,500
EX22-Advertising				
422.000	Advertising	93	250	150
Total Advertising		93	250	150
EX23-Printing				
423.000	Printing	391	300	150
Total Printing		391	300	150



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX26-Professional Charges				
426.300	Dues & Fees	1,175	1,100	900
426.500	Recording Fees	405	400	200
426.600	Computer Software	508	3,000	500
426.900	Other Professional Chgs	0	650	500
Total Professional Charges		2,088	5,150	2,100
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,433	1,000	500
Total Maintenance Services		1,433	1,000	500
EX29-Other Contractual				
429.900	Other Contractual	25	150	400
Total Other Contractual		25	150	400
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,706	2,200	4,000
Total Office Supplies		2,706	2,200	4,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	392	0	0
Total Maintenance Supplies		392	0	0
EX33-Misc Supplies				
433.300	Books/Subscriptions	521	500	300
433.900	Other Supplies	939	1,000	1,000
Total Misc Supplies		1,460	1,500	1,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,019	5,000	1,500
434.100	Other Equip under \$5,000	3,279	0	0
Total Equipment Under \$5,000		9,298	5,000	1,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	1,000
451.300	Furniture over \$5,000	0	0	1,000
Total Equipment Over \$5000		0	0	2,000
Division Total: Platting		820,765	578,803	723,806



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	84,178	77,893	79,674
411.200	Temp Wages & Adjmts	46,850	47,000	59,040
411.300	Overtime Wages	4,098	5,000	3,937
Total Salaries & Wages		135,126	129,893	142,651
EX12-Benefits				
412.100	Insurance Contrib	19,973	19,950	23,300
412.190	Life Insurance	0	0	143
412.200	Unemployment Contrib	811	780	864
412.300	Medicare	1,960	1,884	2,088
412.400	Retirement Contrib. - DB Plan	28,581	25,498	30,437
412.410	PERS Tier IV - DC Plan	6,257	0	0
412.412	PERS Tier IV - HRA	1	0	0
412.600	Workers Compensation	6,295	6,830	8,330
412.700	Sbs Contribution	8,284	7,963	8,825
Total Benefits		72,162	62,905	73,987
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
413.200	Expense Reimb-Within Boro	0	200	250
413.900	Other Exp - Within Boro	0	44	100
Total Expenses Within Borough		0	744	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	360	300	300
414.200	Exp Reimb- Outside Boro	0	200	187
Total Expenses Outside Of Boro		360	500	487
EX21-Communications				
421.100	Telephone	830	2,656	2,000
421.200	Postage	318	500	500
Total Communications		1,148	3,156	2,500
EX22-Advertising				
422.000	Advertising	0	400	500
Total Advertising		0	400	500
EX23-Printing				
423.000	Printing	302	2,000	2,000
Total Printing		302	2,000	2,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	99	500	0
424.600	Heating Fuel-Oil	1,251	3,000	3,000
Total Utilities-Building Oprtns		1,350	3,500	3,000



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX25-Rental/Lease				
425.300	Equipment Rental	871	1,500	2,000
Total	Rental/Lease	871	1,500	2,000
EX26-Professional Charges				
426.300	Dues & Fees	383	700	800
426.600	Computer Software	0	1,700	1,000
Total	Professional Charges	383	2,400	1,800
EX28-Maintenance Services				
428.100	Building Maint Services	927	500	500
428.300	Equipment Maint Services	710	1,000	1,200
428.400	Vehicle Maint Services	0	86	0
Total	Maintenance Services	1,637	1,586	1,700
EX29-Other Contractual				
429.710	Testing	0	750	750
429.900	Other Contractual	7,149	9,479	6,400
Total	Other Contractual	7,149	10,229	7,150
EX30-Office Supplies				
430.100	Office Supplies < \$500	977	700	2,000
430.200	Copier/Fax Supplies	223	1,500	0
Total	Office Supplies	1,200	2,200	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	50	0	500
431.300	Equipment Maint Supplies	0	350	350
Total	Maintenance Supplies	50	350	850
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	100	0
Total	Fuel/Oil-Vehicle Use	0	100	0
EX33-Misc Supplies				
433.100	Personnel Supplies	297	400	400
433.110	Clothing	0	300	0
433.120	Tools under \$500	15	1,000	500
433.200	Medical Supplies	0	300	300
433.300	Books/Subscriptions	417	250	250
433.900	Other Supplies	1,488	1,000	1,000
Total	Misc Supplies	2,217	3,250	2,450



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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	4,362	0	7,000
434.100	Other Equip under \$5,000	4,774	1,850	1,000
434.300	Furniture Under \$5,000	1,390	500	2,000
Total	Equipment Under \$5,000	10,526	2,350	10,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	3,980	0	0
Total	Small Bldg Const/Imprv	3,980	0	0
Division Total:	Cultural Resources	238,461	227,063	253,925



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	133,393	308,864	155,863
411.200	Temp Wages & Adjmts	0	6,000	17,000
411.300	Overtime Wages	1,660	5,000	3,000
Total Salaries & Wages		135,053	319,864	175,863
EX12-Benefits				
412.100	Insurance Contrib	29,933	99,750	46,600
412.190	Life Insurance	0	0	286
412.200	Unemployment Contrib	811	1,920	1,062
412.300	Medicare	1,959	4,639	2,565
412.400	Retirement Contrib. - DB Plan	10,283	97,444	57,295
412.410	PERS Tier IV - DC Plan	19,597	0	0
412.411	PERS Tier IV - Health Plan	554	0	0
412.412	PERS Tier IV - HRA	1,729	0	0
412.413	PERS Tier IV - OD&D	309	0	0
412.600	Workers Compensation	1,516	3,836	2,335
412.700	Sbs Contribution	8,279	19,608	10,842
Total Benefits		74,970	227,197	120,985
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	277	250	250
413.200	Expense Reimb-Within Boro	1,529	950	1,500
413.900	Other Exp - Within Boro	0	2,000	1,000
Total Expenses Within Borough		1,806	3,200	2,750
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	664	800	750
414.200	Exp Reimb- Outside Boro	16,534	29,000	15,000
414.400	Travel Tickets	7,554	25,000	13,237
Total Expenses Outside Of Boro		24,752	54,800	28,987
EX21-Communications				
421.100	Telephone	1,088	1,000	1,200
421.200	Postage	723	1,000	2,000
Total Communications		1,811	2,000	3,200
EX22-Advertising				
422.000	Advertising	0	150	200
Total Advertising		0	150	200
EX23-Printing				
423.000	Printing	144	500	1,000
Total Printing		144	500	1,000



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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX25-Rental/Lease				
425.200	Building Rental	50	250	500
Total Rental/Lease		50	250	500
EX26-Professional Charges				
426.300	Dues & Fees	1,371	715	1,500
426.600	Computer Software	0	1,658	1,500
426.900	Other Professional Chgs	0	242	500
Total Professional Charges		1,371	2,615	3,500
EX28-Maintenance Services				
428.100	Building Maint Services	0	500	0
428.300	Equipment Maint Services	1,486	2,000	1,500
Total Maintenance Services		1,486	2,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	22,579	30,900	28,564
429.210	Training/Instructor Fees	7,859	10,000	10,000
429.900	Other Contractual	2,667	2,485	6,400
Total Other Contractual		33,105	43,385	44,964
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,437	7,000	8,000
430.200	Copier/Fax Supplies	0	690	6,000
Total Office Supplies		7,437	7,690	14,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	1,498	1,500	1,500
Total Maintenance Supplies		1,498	1,500	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,056	2,500	2,500
433.120	Tools under \$500	0	100	100
433.200	Medical Supplies	138	300	500
433.300	Books/Subscriptions	3,289	1,000	2,000
433.500	Training Supplies	245	0	0
433.900	Other Supplies	4,350	3,000	3,000
Total Misc Supplies		10,078	6,900	8,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,757	5,650	1,500
434.100	Other Equip under \$5,000	2,625	7,810	3,000
434.300	Furniture Under \$5,000	5,015	1,902	1,000
Total Equipment Under \$5,000		9,397	15,362	5,500
Division Total: Planning-Admin		302,958	687,913	412,549



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX11-Salaries & Wages				
411.100	Permanent Wages	380,864	193,641	0
411.200	Temp Wages & Adjmts	10,443	245	0
411.300	Overtime Wages	3,432	3,500	0
Total Salaries & Wages		394,739	197,386	0
EX12-Benefits				
412.100	Insurance Contrib	118,500	59,850	0
412.200	Unemployment Contrib	2,369	1,184	0
412.300	Medicare	5,724	2,863	0
412.400	Retirement Contrib. - DB Plan	122,227	60,639	0
412.600	Workers Compensation	17,028	10,369	0
412.700	Sbs Contribution	24,196	12,101	0
Total Benefits		290,044	147,006	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	13	100	0
413.200	Expense Reimb-Within Boro	0	600	0
413.900	Other Exp - Within Boro	0	150	0
Total Expenses Within Borough		13	850	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	74	50	0
414.200	Exp Reimb- Outside Boro	124	200	0
Total Expenses Outside Of Boro		198	250	0
EX21-Communications				
421.100	Telephone	3,423	3,000	0
421.200	Postage	2,107	3,000	0
Total Communications		5,530	6,000	0
EX22-Advertising				
422.000	Advertising	3,353	3,000	0
Total Advertising		3,353	3,000	0
EX23-Printing				
423.000	Printing	60	1,500	0
Total Printing		60	1,500	0
EX25-Rental/Lease				
425.200	Building Rental	100	0	0
Total Rental/Lease		100	0	0



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 134-Code Compliance				
EX26-Professional Charges				
426.300	Dues & Fees	1,484	1,000	0
426.600	Computer Software	0	600	0
426.900	Other Professional Chgs	1,000	5,000	0
Total Professional Charges		2,484	6,600	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	465	1,000	0
Total Maintenance Services		465	1,000	0
EX29-Other Contractual				
429.900	Other Contractual	27,337	23,750	0
Total Other Contractual		27,337	23,750	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,542	2,000	0
Total Office Supplies		2,542	2,000	0
EX33-Misc Supplies				
433.100	Personnel Supplies	211	200	0
433.120	Tools under \$500	156	200	0
433.300	Books/Subscriptions	0	400	0
433.900	Other Supplies	843	300	0
Total Misc Supplies		1,210	1,100	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,591	0	0
434.100	Other Equip under \$5,000	944	500	0
434.300	Furniture Under \$5,000	2,244	0	0
Total Equipment Under \$5,000		7,779	500	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,985	0	0
Total Equipment Over \$5000		5,985	0	0
Division Total: Code Compliance		741,839	390,942	0



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	67,344	74,689	76,521
411.200	Temp Wages & Adjmts	43,243	47,000	47,000
411.300	Overtime Wages	1,754	2,000	1,500
Total Salaries & Wages		112,341	123,689	125,021
EX12-Benefits				
412.100	Insurance Contrib	19,750	19,950	23,300
412.190	Life Insurance	0	0	143
412.200	Unemployment Contrib	675	742	754
412.300	Medicare	1,629	1,794	1,821
412.400	Retirement Contrib. - DB Plan	22,373	23,590	28,142
412.600	Workers Compensation	3,312	1,483	1,657
412.700	Sbs Contribution	6,887	7,582	7,695
Total Benefits		54,626	55,141	63,512
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	163	200	200
413.200	Expense Reimb-Within Boro	0	0	200
413.900	Other Exp - Within Boro	0	1,000	500
Total Expenses Within Borough		163	1,200	900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	300
414.200	Exp Reimb- Outside Boro	35	200	150
Total Expenses Outside Of Boro		35	400	450
EX21-Communications				
421.100	Telephone	834	1,500	2,000
421.200	Postage	0	300	200
Total Communications		834	1,800	2,200
EX22-Advertising				
422.000	Advertising	0	300	200
Total Advertising		0	300	200
EX23-Printing				
423.000	Printing	1,463	1,000	2,000
Total Printing		1,463	1,000	2,000
EX26-Professional Charges				
426.300	Dues & Fees	5,735	400	400
426.600	Computer Software	619	500	500
426.900	Other Professional Chgs	0	12,000	10,000
Total Professional Charges		6,354	12,900	10,900



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX28-Maintenance Services				
428.300	Equipment Maint Services	941	4,000	5,000
428.920	Other Maintenance Service	0	100	100
Total	Maintenance Services	941	4,100	5,100
EX29-Other Contractual				
429.300	Planning Studies	1	0	20,000
429.710	Testing	14,625	17,000	17,000
429.900	Other Contractual	38,938	13,700	4,000
Total	Other Contractual	53,564	30,700	41,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	94	1,500	500
Total	Office Supplies	94	1,500	500
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	300	200
433.900	Other Supplies	3,649	4,500	5,000
Total	Misc Supplies	3,649	4,800	5,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,181	3,500	0
434.100	Other Equip under \$5,000	7,146	5,500	5,000
434.300	Furniture Under \$5,000	0	500	2,000
Total	Equipment Under \$5,000	9,327	9,500	7,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	1,300	0
Total	Small Bldg Const/Imprv	0	1,300	0
Division Total:	Environmental	243,391	248,330	263,983



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX11-Salaries & Wages				
411.100	Permanent Wages	118,818	0	0
411.300	Overtime Wages	6,016	0	0
Total Salaries & Wages		124,834	0	0
EX12-Benefits				
412.100	Insurance Contrib	39,500	0	0
412.200	Unemployment Contrib	750	0	0
412.300	Medicare	1,811	0	0
412.400	Retirement Contrib. - DB Plan	40,440	0	0
412.600	Workers Compensation	6,276	0	0
412.700	Sbs Contribution	7,653	0	0
Total Benefits		96,430	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	2	0	0
414.200	Exp Reimb- Outside Boro	89	0	0
Total Expenses Outside Of Boro		91	0	0
EX21-Communications				
421.100	Telephone	1,666	0	0
Total Communications		1,666	0	0
EX23-Printing				
423.000	Printing	42	0	0
Total Printing		42	0	0
EX26-Professional Charges				
426.300	Dues & Fees	260	0	0
426.900	Other Professional Chgs	3,840	0	0
Total Professional Charges		4,100	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	200	0	0
428.300	Equipment Maint Services	375	0	0
Total Maintenance Services		575	0	0
EX29-Other Contractual				
429.900	Other Contractual	34,712	0	0
Total Other Contractual		34,712	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	267	0	0
Total Office Supplies		267	0	0



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 138-Transportation				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	745	0	0
Total	Maintenance Supplies	745	0	0
EX33-Misc Supplies				
433.900	Other Supplies	4,869	0	0
Total	Misc Supplies	4,869	0	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	18,950	0	0
434.300	Furniture Under \$5,000	685	0	0
Total	Equipment Under \$5,000	19,635	0	0
Division Total:	Transportation	287,966	0	0



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	395,309	676,237
411.200	Temp Wages & Adjmts	0	107,755	125,000
411.300	Overtime Wages	0	20,000	21,750
Total Salaries & Wages		0	523,064	822,987
EX12-Benefits				
412.100	Insurance Contrib	0	119,700	233,000
412.190	Life Insurance	0	0	1,430
412.200	Unemployment Contrib	0	3,139	4,982
412.300	Medicare	0	7,584	12,039
412.400	Retirement Contrib. - DB Plan	0	128,405	252,757
412.600	Workers Compensation	0	12,027	26,587
412.700	Sbs Contribution	0	32,064	50,894
Total Benefits		0	302,919	581,689
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	350
413.200	Expense Reimb-Within Boro	0	150	500
413.900	Other Exp - Within Boro	0	800	500
Total Expenses Within Borough		0	1,200	1,350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	1,500
414.200	Exp Reimb- Outside Boro	0	200	1,125
Total Expenses Outside Of Boro		0	500	2,625
EX21-Communications				
421.100	Telephone	0	6,800	10,000
421.200	Postage	0	1,200	3,000
Total Communications		0	8,000	13,000
EX22-Advertising				
422.000	Advertising	0	3,000	5,000
Total Advertising		0	3,000	5,000
EX23-Printing				
423.000	Printing	0	1,000	4,000
Total Printing		0	1,000	4,000
EX26-Professional Charges				
426.300	Dues & Fees	0	2,000	3,000
426.500	Recording Fees	0	500	500
426.600	Computer Software	0	4,000	2,600
426.900	Other Professional Chgs	0	100	10,000
Total Professional Charges		0	6,600	16,100



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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	50	800
Total	Maintenance Services	0	50	800
EX29-Other Contractual				
429.710	Testing	0	0	500
429.900	Other Contractual	0	1,000	16,000
Total	Other Contractual	0	1,000	16,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	4,000	3,500
Total	Office Supplies	0	4,000	3,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	300
Total	Maintenance Supplies	0	0	300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	50	500
433.110	Clothing	0	0	200
433.120	Tools under \$500	0	200	1,000
433.300	Books/Subscriptions	0	98	1,500
433.900	Other Supplies	0	1,300	600
Total	Misc Supplies	0	1,648	3,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,000	3,000
434.100	Other Equip under \$5,000	0	4,550	1,250
434.300	Furniture Under \$5,000	0	1,500	1,500
Total	Equipment Under \$5,000	0	11,050	5,750
Division Total:	Development Services	0	864,031	1,477,401
Department Total:	Planning & Land Use	3,806,558	3,951,798	4,229,300



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	147,584	102,550	107,616
411.200	Temp Wages & Adjmts	886	0	0
411.300	Overtime Wages	0	800	600
Total Salaries & Wages		148,470	103,350	108,216
EX12-Benefits				
412.100	Insurance Contrib	35,550	23,940	27,960
412.190	Life Insurance	0	0	172
412.200	Unemployment Contrib	891	621	651
412.300	Medicare	2,153	1,499	1,573
412.400	Retirement Contrib. - DB Plan	31,813	31,791	38,857
412.410	PERS Tier IV - DC Plan	8,898	0	0
412.411	PERS Tier IV - Health Plan	271	0	0
412.412	PERS Tier IV - HRA	1,548	0	0
412.413	PERS Tier IV - OD&D	152	0	0
412.600	Workers Compensation	5,509	3,978	4,571
412.700	Sbs Contribution	9,090	6,336	6,646
Total Benefits		95,875	68,165	80,430
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		0	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	46	1,300	1,300
414.200	Exp Reimb- Outside Boro	349	800	750
414.400	Travel Tickets	889	1,000	3,075
Total Expenses Outside Of Boro		1,284	3,100	5,125
EX21-Communications				
421.100	Telephone	1,187	2,400	2,400
421.200	Postage	161	450	450
Total Communications		1,348	2,850	2,850
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	72	200	200
Total Printing		72	200	200



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX25-Rental/Lease				
425.300	Equipment Rental	375	1,000	1,000
Total Rental/Lease		375	1,000	1,000
EX26-Professional Charges				
426.200	Legal	0	184	500
426.300	Dues & Fees	509	916	700
426.600	Computer Software	0	4,000	0
426.900	Other Professional Chgs	3,300	10,000	10,000
Total Professional Charges		3,809	15,100	11,200
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	2,350	1,000
Total Maintenance Services		0	2,350	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,258	5,427	5,625
429.210	Training/Instructor Fees	340	750	1,000
429.900	Other Contractual	11,626	8,650	8,000
Total Other Contractual		17,224	14,827	14,625
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,819	2,050	2,000
Total Office Supplies		1,819	2,050	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	84	100	100
Total Maintenance Supplies		84	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	833	850	1,500
433.200	Medical Supplies	0	350	450
433.300	Books/Subscriptions	231	200	500
433.500	Training Supplies	0	500	500
433.900	Other Supplies	323	1,250	1,250
Total Misc Supplies		1,387	3,150	4,200
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,549	1,500	1,500
434.300	Furniture Under \$5,000	2,028	0	0
Total Equipment Under \$5,000		3,577	1,500	1,500
Division Total: Public Works-Admin		275,324	218,642	233,346



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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	620,803	590,533	654,520
411.200	Temp Wages & Adjmts	31,793	45,000	50,000
411.300	Overtime Wages	30,587	45,000	22,500
Total Salaries & Wages		683,183	680,533	727,020
EX12-Benefits				
412.100	Insurance Contrib	194,538	189,525	227,641
412.190	Life Insurance	0	0	1,398
412.200	Unemployment Contrib	4,123	4,084	4,408
412.300	Medicare	9,159	9,868	10,651
412.400	Retirement Contrib. - DB Plan	112,441	195,490	245,332
412.410	PERS Tier IV - DC Plan	49,331	0	0
412.411	PERS Tier IV - Health Plan	1,495	0	0
412.412	PERS Tier IV - HRA	8,415	0	0
412.413	PERS Tier IV - OD&D	836	0	0
412.600	Workers Compensation	66,649	74,428	87,117
412.700	Sbs Contribution	42,120	41,717	45,047
Total Benefits		489,107	515,112	621,594
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	500
413.300	Exp Allowance-Within Boro	3,949	1,000	2,000
Total Expenses Within Borough		3,949	1,500	2,500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	3,572	0	2,625
414.400	Travel Tickets	2,183	1,850	1,875
Total Expenses Outside Of Boro		5,755	1,850	4,500
EX21-Communications				
421.100	Telephone	12,433	18,900	15,000
421.200	Postage	161	500	500
421.300	Communication Network	90	0	0
Total Communications		12,684	19,400	15,500
EX22-Advertising				
422.000	Advertising	0	1,000	500
Total Advertising		0	1,000	500
EX23-Printing				
423.000	Printing	127	500	500
Total Printing		127	500	500



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	685	13	500
424.600	Heating Fuel-Oil	0	1,584	800
Total	Utilities-Building Oprtns	685	1,597	1,300
EX25-Rental/Lease				
425.300	Equipment Rental	3,751	7,303	7,500
Total	Rental/Lease	3,751	7,303	7,500
EX26-Professional Charges				
426.300	Dues & Fees	700	1,500	1,000
426.600	Computer Software	1,948	0	0
426.900	Other Professional Chgs	500	1,000	1,000
Total	Professional Charges	3,148	2,500	2,000
EX28-Maintenance Services				
428.100	Building Maint Services	58,553	62,208	70,000
428.200	Grounds Maint Services	6,388	32,350	15,000
428.300	Equipment Maint Services	8,707	28,340	20,000
428.400	Vehicle Maint Services	27,542	23,850	35,000
428.910	Building Improve Services	1,200	0	0
Total	Maintenance Services	102,390	146,748	140,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,340	150	4,125
429.210	Training/Instructor Fees	0	1,502	250
429.710	Testing	737	1,348	2,500
429.900	Other Contractual	4,135	2,243	4,000
Total	Other Contractual	8,212	5,243	10,875
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,904	3,000	3,000
430.200	Copier/Fax Supplies	0	1,000	500
Total	Office Supplies	3,904	4,000	3,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	49,316	56,675	55,000
431.200	Building Maint Supplies	96,191	115,413	100,000
431.300	Equipment Maint Supplies	3,981	18,223	7,000
431.400	Grounds Maint Supplies	2,374	4,205	4,000
431.900	Other Maint. Supplies	928	1,625	1,000
Total	Maintenance Supplies	152,790	196,141	167,000



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	7,046	9,344	11,500
432.200	Gas	110,254	125,000	125,000
Total Fuel/Oil-Vehicle Use		117,300	134,344	136,500
EX33-Misc Supplies				
433.100	Personnel Supplies	5,542	7,025	6,000
433.110	Clothing	3,994	4,725	6,000
433.120	Tools under \$500	9,009	7,295	7,000
433.200	Medical Supplies	0	500	500
433.300	Books/Subscriptions	2,053	1,650	2,000
433.500	Training Supplies	0	0	500
433.900	Other Supplies	2,869	2,500	2,500
Total Misc Supplies		23,467	23,695	24,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,774	0	5,800
434.100	Other Equip under \$5,000	5,343	1,350	7,000
434.300	Furniture Under \$5,000	1,684	4,429	2,000
Total Equipment Under \$5,000		13,801	5,779	14,800
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	420	0	0
451.200	Vehicles	0	400	0
451.300	Furniture over \$5,000	0	0	15,000
Total Equipment Over \$5000		420	400	15,000
Division Total: Maintenance		1,624,673	1,747,645	1,895,089



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	61,451	69,060	75,130
411.200	Temp Wages & Adjmts	422	10,000	5,000
411.300	Overtime Wages	773	3,000	892
Total Salaries & Wages		62,646	82,060	81,022
EX12-Benefits				
412.100	Insurance Contrib	14,813	14,963	17,475
412.190	Life Insurance	0	0	108
412.200	Unemployment Contrib	376	493	488
412.300	Medicare	902	1,190	1,180
412.400	Retirement Contrib. - DB Plan	18,660	22,166	27,353
412.410	PERS Tier IV - DC Plan	442	0	0
412.411	PERS Tier IV - Health Plan	14	0	0
412.412	PERS Tier IV - HRA	87	0	0
412.413	PERS Tier IV - OD&D	8	0	0
412.600	Workers Compensation	2,406	2,986	3,225
412.700	Sbs Contribution	3,839	5,031	4,985
Total Benefits		41,547	46,829	54,814
EX21-Communications				
421.100	Telephone	1,997	3,500	3,000
421.200	Postage	161	0	250
Total Communications		2,158	3,500	3,250
EX26-Professional Charges				
426.300	Dues & Fees	454	1,100	750
Total Professional Charges		454	1,100	750
EX33-Misc Supplies				
433.300	Books/Subscriptions	208	0	300
433.900	Other Supplies	10	0	0
Total Misc Supplies		218	0	300
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	1,682	0	0
Total Equipment Under \$5,000		1,682	0	0
Division Total: Operations		108,705	133,489	140,136



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,791	6,212	6,610
411.200	Temp Wages & Adjmts	8,151	15,000	15,000
411.300	Overtime Wages	25	0	0
Total Salaries & Wages		14,967	21,212	21,610
EX12-Benefits				
412.100	Insurance Contrib	1,975	1,995	2,330
412.190	Life Insurance	0	0	15
412.200	Unemployment Contrib	90	128	130
412.300	Medicare	217	308	314
412.400	Retirement Contrib. - DB Plan	2,008	1,911	2,369
412.600	Workers Compensation	1,855	3,011	3,332
412.700	Sbs Contribution	918	1,301	1,325
Total Benefits		7,063	8,654	9,815
EX21-Communications				
421.200	Postage	7,861	9,200	8,000
Total Communications		7,861	9,200	8,000
EX22-Advertising				
422.000	Advertising	8,002	3,550	4,000
Total Advertising		8,002	3,550	4,000
EX23-Printing				
423.000	Printing	3,169	3,000	4,500
Total Printing		3,169	3,000	4,500
EX25-Rental/Lease				
425.300	Equipment Rental	194	600	600
Total Rental/Lease		194	600	600
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	1,000	1,000
428.920	Other Maintenance Service	40	0	0
Total Maintenance Services		40	1,000	1,000
EX29-Other Contractual				
429.900	Other Contractual	12,436	20,000	16,000
Total Other Contractual		12,436	20,000	16,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,810	1,800	2,000
Total Fuel/Oil-Vehicle Use		1,810	1,800	2,000



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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX33-Misc Supplies				
433.110	Clothing	0	150	150
433.120	Tools under \$500	0	100	100
433.900	Other Supplies	2,688	2,950	3,500
Total Misc Supplies		2,688	3,200	3,750
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,500
434.100	Other Equip under \$5,000	365	0	250
Total Equipment Under \$5,000		365	0	1,750
Division Total:	Community Cleanup	58,595	72,216	73,025



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX11-Salaries & Wages				
411.100	Permanent Wages	747,813	878,571	927,447
411.200	Temp Wages & Adjmts	113,850	56,924	42,000
411.300	Overtime Wages	33,471	25,000	20,075
Total Salaries & Wages		895,134	960,495	989,522
EX12-Benefits				
412.100	Insurance Contrib	233,050	229,425	269,115
412.190	Life Insurance	0	0	1,652
412.200	Unemployment Contrib	5,371	5,763	5,978
412.300	Medicare	12,981	13,928	14,446
412.400	Retirement Contrib. - DB Plan	228,692	278,468	341,991
412.410	PERS Tier IV - DC Plan	10,471	0	0
412.411	PERS Tier IV - Health Plan	313	0	0
412.412	PERS Tier IV - HRA	1,555	0	0
412.413	PERS Tier IV - OD&D	173	0	0
412.600	Workers Compensation	37,951	45,957	52,134
412.700	Sbs Contribution	53,184	58,879	61,068
Total Benefits		583,741	632,420	746,384
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	491	1,550	2,500
413.200	Expense Reimb-Within Boro	0	400	400
413.400	Meal Allowance -W/I Boro	0	200	200
Total Expenses Within Borough		491	2,150	3,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	482	1,100	1,000
414.200	Exp Reimb- Outside Boro	1,859	1,000	750
414.400	Travel Tickets	994	3,000	1,875
Total Expenses Outside Of Boro		3,335	5,100	3,625
EX21-Communications				
421.100	Telephone	10,946	18,500	18,500
421.200	Postage	658	1,300	1,300
Total Communications		11,604	19,800	19,800
EX22-Advertising				
422.000	Advertising	233	1,000	1,000
Total Advertising		233	1,000	1,000
EX23-Printing				
423.000	Printing	252	300	300
Total Printing		252	300	300



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 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	3,468	5,500	4,000
426.500	Recording Fees	22	750	250
426.600	Computer Software	912	8,700	6,000
426.900	Other Professional Chgs	25,696	37,133	30,000
Total Professional Charges		30,098	54,083	42,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	158	1,759	500
Total Maintenance Services		158	1,759	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,416	9,000	6,750
429.210	Training/Instructor Fees	0	2,900	2,900
429.900	Other Contractual	55,121	12,605	9,600
Total Other Contractual		59,537	24,505	19,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,236	3,800	3,300
Total Office Supplies		2,236	3,800	3,300
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	493	640	800
Total Maintenance Supplies		493	640	800
EX33-Misc Supplies				
433.100	Personnel Supplies	736	702	800
433.110	Clothing	0	233	100
433.300	Books/Subscriptions	645	1,400	1,400
433.500	Training Supplies	0	65	500
433.900	Other Supplies	1,028	836	500
Total Misc Supplies		2,409	3,236	3,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,771	10,167	14,700
434.100	Other Equip under \$5,000	148	6,800	9,000
434.300	Furniture Under \$5,000	19,498	350	0
Total Equipment Under \$5,000		26,417	17,317	23,700
Division Total: Project Management & Eng		1,616,138	1,726,605	1,856,831



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 250-Permits & Inspections				
EX11-Salaries & Wages				
411.100	Permanent Wages	775	0	0
411.300	Overtime Wages	120	0	0
Total Salaries & Wages		895	0	0
EX12-Benefits				
412.100	Insurance Contrib	268	0	0
412.200	Unemployment Contrib	6	0	0
412.300	Medicare	13	0	0
412.400	Retirement Contrib. - DB Plan	290	0	0
412.600	Workers Compensation	44	0	0
412.700	Sbs Contribution	55	0	0
Total Benefits		676	0	0
Division Total:	Permits & Inspections	1,571	0	0



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	316,391	350,625
411.200	Temp Wages & Adjmts	0	5,000	15,000
411.300	Overtime Wages	0	5,000	3,750
Total Salaries & Wages		0	326,391	369,375
EX12-Benefits				
412.100	Insurance Contrib	0	97,755	114,170
412.190	Life Insurance	0	0	701
412.200	Unemployment Contrib	0	1,959	2,224
412.300	Medicare	0	4,734	5,375
412.400	Retirement Contrib. - DB Plan	0	98,385	127,456
412.600	Workers Compensation	0	16,333	19,335
412.700	Sbs Contribution	0	20,008	22,720
Total Benefits		0	239,174	291,981
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,500	500
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	200	200
Total Expenses Within Borough		0	1,900	900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	500
414.200	Exp Reimb- Outside Boro	0	400	600
Total Expenses Outside Of Boro		0	900	1,100
EX21-Communications				
421.100	Telephone	0	4,500	4,500
421.200	Postage	0	1,500	750
Total Communications		0	6,000	5,250
EX22-Advertising				
422.000	Advertising	0	1,000	500
Total Advertising		0	1,000	500
EX23-Printing				
423.000	Printing	0	2,000	1,000
Total Printing		0	2,000	1,000
EX25-Rental/Lease				
425.200	Building Rental	0	5,000	5,000
425.300	Equipment Rental	0	500	500
Total Rental/Lease		0	5,500	5,500



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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design				
EX26-Professional Charges				
426.300	Dues & Fees	0	2,500	2,500
426.500	Recording Fees	0	2,000	5,000
426.600	Computer Software	0	6,000	6,000
426.900	Other Professional Chgs	0	29,200	25,000
Total Professional Charges		0	39,700	38,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	271	0
Total Maintenance Services		0	271	0
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	2,073	0
429.300	Planning Studies	0	16,500	10,000
429.710	Testing	0	1,676	2,500
429.900	Other Contractual	0	18,500	20,000
Total Other Contractual		0	38,749	32,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	2,429	3,000
Total Office Supplies		0	2,429	3,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,894	1,000
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		0	2,994	1,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	350	500
433.110	Clothing	0	306	200
433.120	Tools under \$500	0	200	200
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	500	1,000
433.900	Other Supplies	0	2,621	2,000
Total Misc Supplies		0	4,077	4,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,853	4,200
434.100	Other Equip under \$5,000	0	3,136	3,500
434.300	Furniture Under \$5,000	0	2,000	1,000
Total Equipment Under \$5,000		0	9,989	8,700
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	0
Total Equipment Over \$5000		0	10,000	0
Division Total: Pre-Design		0	691,074	763,406



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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
Department Total:	Public Works	<u>3,685,006</u>	<u>4,589,671</u>	<u>4,961,833</u>



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	48,388	48,776	53,345
411.200	Temp Wages & Adjmts	0	11,650	25,000
411.300	Overtime Wages	0	2,000	1,500
Total Salaries & Wages		48,388	62,426	79,845
EX12-Benefits				
412.100	Insurance Contrib	9,908	9,975	11,650
412.190	Life Insurance	0	0	72
412.200	Unemployment Contrib	291	375	483
412.300	Medicare	702	906	1,165
412.400	Retirement Contrib. - DB Plan	15,675	15,619	19,836
412.600	Workers Compensation	553	3,262	4,623
412.700	Sbs Contribution	2,967	3,827	4,926
Total Benefits		30,096	33,964	42,755
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	600
414.400	Travel Tickets	0	0	975
Total Expenses Outside Of Boro		0	0	1,575
EX21-Communications				
421.100	Telephone	16,533	43,827	20,164
421.300	Communication Network	31,359	91,500	55,000
Total Communications		47,892	135,327	75,164
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,033	2,500	1,500
Total Utilities-Building Oprtns		1,033	2,500	1,500
EX26-Professional Charges				
426.300	Dues & Fees	15	3,000	10,000
426.600	Computer Software	265	6,000	2,000
Total Professional Charges		280	9,000	12,000
EX27-Insurance & Bond				
427.100	Property Insurance	306	320	470
427.500	Liability Insurance	116	120	160
Total Insurance & Bond		422	440	630
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	12,000	0
428.500	Commun Equip Maint Servic	5,995	15,500	16,650
Total Maintenance Services		5,995	27,500	16,650



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	375
429.900	Other Contractual	683,590	828,200	847,098
Total	Other Contractual	683,590	828,200	847,473
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	250	250
Total	Office Supplies	0	250	250
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	59	1,374	1,750
Total	Maintenance Supplies	59	1,374	1,750
EX33-Misc Supplies				
433.900	Other Supplies	2,825	926	3,000
Total	Misc Supplies	2,825	926	3,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	65,000
434.100	Other Equip under \$5,000	4,165	1,274	14,300
Total	Equipment Under \$5,000	4,165	4,274	79,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	82,000
Total	Equipment Over \$5000	0	0	82,000
Division Total:	Telecommunication Network	824,745	1,106,181	1,243,892



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	936,662	864,676	839,239
411.200	Temp Wages & Adjmts	78,664	80,000	85,000
411.300	Overtime Wages	36,960	20,000	13,200
411.400	Nonemployee Compensation	0	0	6,500
Total Salaries & Wages		1,052,286	964,676	943,939
EX12-Benefits				
412.100	Insurance Contrib	255,171	251,570	274,008
412.150	On-Call Health Insurance	0	0	303
412.190	Life Insurance	0	0	1,682
412.200	Unemployment Contrib	6,315	5,788	5,691
412.300	Medicare	15,259	13,988	13,751
412.400	Retirement Contrib. - DB Plan	277,209	272,126	307,091
412.410	PERS Tier IV - DC Plan	18,005	0	0
412.411	PERS Tier IV - Health Plan	558	0	0
412.412	PERS Tier IV - HRA	3,449	0	0
412.413	PERS Tier IV - OD&D	313	0	0
412.600	Workers Compensation	62,885	65,018	71,953
412.700	Sbs Contribution	63,967	58,397	58,134
Total Benefits		703,131	666,887	732,613
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	251	350	350
413.200	Expense Reimb-Within Boro	111	400	400
413.900	Other Exp - Within Boro	0	100	100
Total Expenses Within Borough		362	850	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	30	150	150
414.200	Exp Reimb- Outside Boro	8,027	4,484	3,450
414.400	Travel Tickets	6,147	5,722	4,200
Total Expenses Outside Of Boro		14,204	10,356	7,800
EX21-Communications				
421.100	Telephone	18,145	31,150	34,000
421.200	Postage	14	240	2,750
421.300	Communication Network	1,490	2,520	2,520
Total Communications		19,649	33,910	39,270
EX22-Advertising				
422.000	Advertising	2,229	4,300	4,873
Total Advertising		2,229	4,300	4,873



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX23-Printing				
423.000	Printing	2,176	3,661	3,200
Total Printing		2,176	3,661	3,200
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,040	26,400	17,150
424.200	Water & Sewer	70	300	300
424.300	Natural Gas	7,884	14,000	10,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	1,446	1,500	2,000
424.550	Recycling Pickups	618	800	450
Total Utilities-Building Oprtns		21,058	43,100	30,000
EX25-Rental/Lease				
425.200	Building Rental	17,343	33,100	40,000
425.300	Equipment Rental	6,518	8,500	9,500
Total Rental/Lease		23,861	41,600	49,500
EX26-Professional Charges				
426.300	Dues & Fees	6,380	5,600	5,000
426.600	Computer Software	32,556	34,180	26,380
426.900	Other Professional Chgs	290	1,150	650
Total Professional Charges		39,226	40,930	32,030
EX27-Insurance & Bond				
427.100	Property Insurance	1,534	1,610	2,040
427.200	Vehicle Insurance	1,034	7,700	9,475
427.500	Liability Insurance	2,178	2,300	2,475
Total Insurance & Bond		4,746	11,610	13,990
EX28-Maintenance Services				
428.100	Building Maint Services	3,696	3,000	2,800
428.200	Grounds Maint Services	0	1,650	450
428.300	Equipment Maint Services	9,269	8,700	9,000
428.400	Vehicle Maint Services	9,854	15,600	14,000
428.500	Commun Equip Maint Servic	0	1,385	1,300
428.920	Other Maintenance Service	91	200	200
Total Maintenance Services		22,910	30,535	27,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	16,506	14,150	7,312
429.210	Training/Instructor Fees	12,604	2,000	6,000
429.710	Testing	121	200	200
429.900	Other Contractual	41,407	19,300	45,000
Total Other Contractual		70,638	35,650	58,512



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,085	7,320	8,000
430.200	Copier/Fax Supplies	639	1,200	1,200
Total Office Supplies		4,724	8,520	9,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	10,493	14,400	13,900
431.200	Building Maint Supplies	3,894	3,500	3,000
431.300	Equipment Maint Supplies	6,216	16,695	12,500
431.400	Grounds Maint Supplies	82	500	500
431.900	Other Maint. Supplies	0	8	100
Total Maintenance Supplies		20,685	35,103	30,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	366	1,000	1,000
432.200	Gas	22,401	16,000	16,500
Total Fuel/Oil-Vehicle Use		22,767	17,000	17,500
EX33-Misc Supplies				
433.100	Personnel Supplies	10,390	10,800	10,000
433.110	Clothing	511	750	1,400
433.120	Tools under \$500	1,424	1,300	1,300
433.200	Medical Supplies	793	1,200	3,200
433.300	Books/Subscriptions	5,345	8,150	5,100
433.500	Training Supplies	7,622	13,411	3,000
433.900	Other Supplies	5,664	4,000	5,400
Total Misc Supplies		31,749	39,611	29,400
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	12,526	30,530	27,000
434.100	Other Equip under \$5,000	11,136	14,312	2,000
434.300	Furniture Under \$5,000	1,627	0	1,000
Total Equipment Under \$5,000		25,289	44,842	30,000
EX51-Equipment Over \$5000				
451.200	Vehicles	7,700	0	0
Total Equipment Over \$5000		7,700	0	0
Division Total:	Emergency Services Admin	2,089,390	2,033,141	2,060,427



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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	0	825	825
413.200	Expense Reimb-Within Boro	0	125	125
Total Expenses Within Borough		<u>0</u>	<u>950</u>	<u>950</u>
Division Total: Emer Med Service Board		<u>0</u>	<u>950</u>	<u>950</u>



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	125,813
411.300	Overtime Wages	0	0	4,125
Total Salaries & Wages		0	0	129,938
EX12-Benefits				
412.100	Insurance Contrib	0	0	40,542
412.190	Life Insurance	0	0	249
412.200	Unemployment Contrib	0	0	788
412.300	Medicare	0	0	1,905
412.400	Retirement Contrib. - DB Plan	0	0	47,063
412.600	Workers Compensation	0	0	11,585
412.700	Sbs Contribution	0	0	8,050
Total Benefits		0	0	110,182
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	750
414.400	Travel Tickets	0	0	600
Total Expenses Outside Of Boro		0	0	1,350
EX21-Communications				
421.100	Telephone	0	0	1,600
Total Communications		0	0	1,600
EX23-Printing				
423.000	Printing	0	0	150
Total Printing		0	0	150
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	9,000
424.200	Water & Sewer	0	0	1,500
424.300	Natural Gas	0	0	9,000
424.400	Lp-Propane	0	0	100
424.500	Garbage Pickups	0	0	1,000
424.550	Recycling Pickups	0	0	600
Total Utilities-Building Oprtns		0	0	21,200
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	1,500
Total Rental/Lease		0	0	1,500
EX26-Professional Charges				
426.300	Dues & Fees	0	0	500
426.600	Computer Software	0	0	1,000
426.900	Other Professional Chgs	0	0	500
Total Professional Charges		0	0	2,000



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance				
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	2,700
428.200	Grounds Maint Services	0	0	1,500
428.300	Equipment Maint Services	0	0	2,000
428.400	Vehicle Maint Services	0	0	6,000
428.920	Other Maintenance Service	0	0	200
Total	Maintenance Services	0	0	12,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	1,875
429.710	Testing	0	0	200
429.900	Other Contractual	0	0	1,000
Total	Other Contractual	0	0	3,075
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	800
430.200	Copier/Fax Supplies	0	0	800
Total	Office Supplies	0	0	1,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	5,000
431.200	Building Maint Supplies	0	0	3,000
431.300	Equipment Maint Supplies	0	0	3,000
431.400	Grounds Maint Supplies	0	0	200
431.900	Other Maint. Supplies	0	0	1,500
Total	Maintenance Supplies	0	0	12,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	1,000
432.200	Gas	0	0	6,000
Total	Fuel/Oil-Vehicle Use	0	0	7,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	1,500
433.110	Clothing	0	0	1,200
433.120	Tools under \$500	0	0	3,000
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	0	0	400
433.500	Training Supplies	0	0	3,000
433.900	Other Supplies	0	0	5,000
Total	Misc Supplies	0	0	14,200



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	3,000
434.100	Other Equip under \$5,000	0	0	5,000
434.300	Furniture Under \$5,000	0	0	1,200
Total	Equipment Under \$5,000	0	0	9,200
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,000
Total	Equipment Over \$5000	0	0	10,000
Division Total:	Fleet Maintenance	0	0	338,095



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	8,522	15,877	16,851
411.200	Temp Wages & Adjmts	9,672	3,000	3,000
411.400	Nonemployee Compensation	169,370	210,000	273,000
Total Salaries & Wages		187,564	228,877	292,851
EX12-Benefits				
412.100	Insurance Contrib	2,298	3,990	4,893
412.150	On-Call Health Insurance	2,023	5,760	12,723
412.190	Life Insurance	0	0	31
412.200	Unemployment Contrib	110	114	120
412.300	Medicare	2,715	3,319	4,247
412.400	Retirement Contrib. - DB Plan	2,692	4,884	6,040
412.410	PERS Tier IV - DC Plan	11	0	0
412.411	PERS Tier IV - Health Plan	2	0	0
412.412	PERS Tier IV - HRA	6	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	14,398	18,354	25,788
412.700	Sbs Contribution	11,496	14,031	17,952
Total Benefits		35,754	50,452	71,794
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	70	0	0
Total Expenses Within Borough		70	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	6,954	4,300	3,750
414.400	Travel Tickets	0	2,000	1,500
Total Expenses Outside Of Boro		6,954	6,300	5,250
EX21-Communications				
421.100	Telephone	288	1,600	1,600
421.300	Communication Network	496	600	1,200
Total Communications		784	2,200	2,800
EX24-Utilities-Building Oprtns				
424.100	Electricity	581	1,000	1,200
424.300	Natural Gas	2,679	5,400	5,600
Total Utilities-Building Oprtns		3,260	6,400	6,800
EX25-Rental/Lease				
425.200	Building Rental	15,793	24,000	24,000
425.300	Equipment Rental	350	10,000	10,000
Total Rental/Lease		16,143	34,000	34,000



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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX26-Professional Charges				
426.300	Dues & Fees	1,891	2,000	2,000
426.600	Computer Software	379	4,000	4,000
426.900	Other Professional Chgs	315	1,450	1,450
Total Professional Charges		2,585	7,450	7,450
EX27-Insurance & Bond				
427.100	Property Insurance	65	100	100
427.200	Vehicle Insurance	15,321	9,400	20,990
427.500	Liability Insurance	766	810	600
Total Insurance & Bond		16,152	10,310	21,690
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,500	1,500
428.300	Equipment Maint Services	3,224	7,500	6,000
428.400	Vehicle Maint Services	3,444	19,000	14,333
428.500	Commun Equip Maint Servic	190	2,000	2,000
428.920	Other Maintenance Service	400	250	250
Total Maintenance Services		7,258	30,250	24,083
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,201	(264)	4,500
429.210	Training/Instructor Fees	0	5,850	3,000
429.710	Testing	109	200	200
429.900	Other Contractual	54,478	62,000	60,000
Total Other Contractual		60,788	67,786	67,700
EX30-Office Supplies				
430.100	Office Supplies < \$500	657	2,000	1,500
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		657	2,200	1,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,749	21,000	15,000
431.200	Building Maint Supplies	826	1,800	1,100
431.300	Equipment Maint Supplies	11,963	40,500	30,000
Total Maintenance Supplies		22,538	63,300	46,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	13	1,200	1,200
432.200	Gas	17,849	22,200	22,200
Total Fuel/Oil-Vehicle Use		17,862	23,400	23,400



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,898	2,800	2,800
433.110	Clothing	5,279	12,150	15,000
433.120	Tools under \$500	1,391	3,000	3,000
433.200	Medical Supplies	3,728	2,000	1,000
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	3,037	8,800	6,000
433.900	Other Supplies	22,914	22,000	12,000
Total Misc Supplies		38,247	51,750	40,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,000	4,000
434.100	Other Equip under \$5,000	7,858	22,000	25,000
Total Equipment Under \$5,000		7,858	26,000	29,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	76,500	35,000
Total Equipment Over \$5000		0	76,500	35,000
Division Total:	Rescue Units	424,474	687,175	710,418



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-FY13Core Amb Dist #1 (C/WL/H/P)				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	776,363
411.200	Temp Wages & Adjmts	0	0	12,000
411.300	Overtime Wages	0	0	133,283
411.400	Nonemployee Compensation	0	0	1,200,147
Total Salaries & Wages		0	0	2,121,793
EX12-Benefits				
412.100	Insurance Contrib	0	0	286,590
412.150	On-Call Health Insurance	0	0	27,700
412.190	Life Insurance	0	0	1,759
412.200	Unemployment Contrib	0	0	5,797
412.300	Medicare	0	0	31,411
412.400	Retirement Contrib. - DB Plan	0	0	341,942
412.600	Workers Compensation	0	0	189,681
412.700	Sbs Contribution	0	0	132,790
Total Benefits		0	0	1,017,670
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	1,000
414.200	Exp Reimb- Outside Boro	0	0	6,000
414.400	Travel Tickets	0	0	3,750
Total Expenses Outside Of Boro		0	0	10,750
EX21-Communications				
421.100	Telephone	0	0	39,000
421.200	Postage	0	0	750
421.300	Communication Network	0	0	7,200
Total Communications		0	0	46,950
EX22-Advertising				
422.000	Advertising	0	0	1,700
Total Advertising		0	0	1,700
EX23-Printing				
423.000	Printing	0	0	3,505
Total Printing		0	0	3,505
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	13,000
424.200	Water & Sewer	0	0	7,000
424.300	Natural Gas	0	0	30,000
424.500	Garbage Pickups	0	0	6,000
424.550	Recycling Pickups	0	0	200
Total Utilities-Building Oprtns		0	0	56,200



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FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-FY13Core Amb Dist #1 (C/WL/H/P)				
EX25-Rental/Lease				
425.200	Building Rental	0	0	45,000
425.300	Equipment Rental	0	0	8,000
Total Rental/Lease		0	0	53,000
EX26-Professional Charges				
426.300	Dues & Fees	0	0	10,000
426.600	Computer Software	0	0	12,000
426.900	Other Professional Chgs	0	0	91,015
Total Professional Charges		0	0	113,015
EX27-Insurance & Bond				
427.100	Property Insurance	0	0	45
427.200	Vehicle Insurance	0	0	18,460
427.500	Liability Insurance	0	0	4,930
Total Insurance & Bond		0	0	23,435
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	16,000
428.400	Vehicle Maint Services	0	0	80,000
428.500	Commun Equip Maint Servic	0	0	8,000
428.920	Other Maintenance Service	0	0	2,000
Total Maintenance Services		0	0	106,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	22,500
429.210	Training/Instructor Fees	0	0	6,500
429.710	Testing	0	0	1,000
429.900	Other Contractual	0	0	24,000
Total Other Contractual		0	0	54,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	13,000
430.200	Copier/Fax Supplies	0	0	4,500
Total Office Supplies		0	0	17,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	72,500
431.400	Grounds Maint Supplies	0	0	2,000
431.900	Other Maint. Supplies	0	0	2,000
Total Maintenance Supplies		0	0	76,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	0	7,000
432.200	Gas	0	0	85,000
Total Fuel/Oil-Vehicle Use		0	0	92,000



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FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-FY13Core Amb Dist #1 (C/WL/H/P)				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	35,000
433.110	Clothing	0	0	35,000
433.120	Tools under \$500	0	0	10,000
433.200	Medical Supplies	0	0	149,710
433.300	Books/Subscriptions	0	0	10,000
433.500	Training Supplies	0	0	60,000
433.900	Other Supplies	0	0	10,000
Total Misc Supplies		0	0	309,710
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	7,869
434.100	Other Equip under \$5,000	0	0	41,063
434.300	Furniture Under \$5,000	0	0	10,000
Total Equipment Under \$5,000		0	0	58,932
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	25,000
Total Equipment Over \$5000		0	0	25,000
Division Total:	FY13Core Amb Dist #1 (C/WL/H/P)	0	0	4,187,660



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FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-Amb Dist #2 (WL/H)				
EX11-Salaries & Wages				
411.100	Permanent Wages	26,878	154,977	0
411.200	Temp Wages & Adjmts	17,735	36,000	0
411.300	Overtime Wages	1,039	43,937	0
411.400	Nonemployee Compensation	377,016	299,696	0
Total Salaries & Wages		422,668	534,610	0
EX12-Benefits				
412.100	Insurance Contrib	14,615	52,269	0
412.150	On-Call Health Insurance	2,415	4,800	0
412.200	Unemployment Contrib	274	1,410	0
412.300	Medicare	6,129	7,752	0
412.400	Retirement Contrib. - DB Plan	3,197	48,804	0
412.410	PERS Tier IV - DC Plan	2,843	0	0
412.411	PERS Tier IV - Health Plan	94	0	0
412.412	PERS Tier IV - HRA	442	0	0
412.413	PERS Tier IV - OD&D	199	0	0
412.600	Workers Compensation	32,120	23,596	0
412.700	Sbs Contribution	25,910	32,773	0
Total Benefits		88,238	171,404	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	50	0
Total Expenses Within Borough		0	50	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	0
414.200	Exp Reimb- Outside Boro	1,037	0	0
414.400	Travel Tickets	0	1,500	0
Total Expenses Outside Of Boro		1,037	1,650	0
EX21-Communications				
421.100	Telephone	11,913	11,000	0
421.200	Postage	0	200	0
421.300	Communication Network	0	1,200	0
Total Communications		11,913	12,400	0
EX23-Printing				
423.000	Printing	822	1,000	0
Total Printing		822	1,000	0



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<u>Account</u>	<u>Description</u>	2011 <u>Actual</u> <u>Expense</u>	2012 <u>Amended</u> <u>Budget</u>	2013 <u>Assembly</u> <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-Amb Dist #2 (WL/H)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,738	9,500	0
424.200	Water & Sewer	35	400	0
424.300	Natural Gas	2,115	7,000	0
424.400	Lp-Propane	0	140	0
424.500	Garbage Pickups	1,725	2,000	0
424.550	Recycling Pickups	11	0	0
Total Utilities-Building Oprtns		8,624	19,040	0
EX25-Rental/Lease				
425.200	Building Rental	37,200	42,000	0
425.300	Equipment Rental	456	1,100	0
Total Rental/Lease		37,656	43,100	0
EX26-Professional Charges				
426.300	Dues & Fees	747	2,000	0
426.600	Computer Software	2,395	2,800	0
426.900	Other Professional Chgs	16,100	19,895	0
Total Professional Charges		19,242	24,695	0
EX27-Insurance & Bond				
427.100	Property Insurance	38	0	0
427.200	Vehicle Insurance	3,839	4,000	0
427.500	Liability Insurance	1,108	1,160	0
Total Insurance & Bond		4,985	5,160	0
EX28-Maintenance Services				
428.100	Building Maint Services	682	1,200	0
428.200	Grounds Maint Services	0	600	0
428.300	Equipment Maint Services	1,530	4,000	0
428.400	Vehicle Maint Services	7,555	13,250	0
428.500	Commun Equip Maint Servic	1,834	2,500	0
428.920	Other Maintenance Service	1	500	0
Total Maintenance Services		11,602	22,050	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,284	5,380	0
429.210	Training/Instructor Fees	0	500	0
429.900	Other Contractual	2,983	5,000	0
Total Other Contractual		7,267	10,880	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	706	2,000	0
430.200	Copier/Fax Supplies	2,165	2,500	0
Total Office Supplies		2,871	4,500	0



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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-Amb Dist #2 (WL/H)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	12,956	19,500	0
431.200	Building Maint Supplies	2,885	3,000	0
431.300	Equipment Maint Supplies	4,602	3,300	0
431.400	Grounds Maint Supplies	389	800	0
431.900	Other Maint. Supplies	0	300	0
Total	Maintenance Supplies	20,832	26,900	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	628	1,500	0
432.200	Gas	24,913	27,000	0
Total	Fuel/Oil-Vehicle Use	25,541	28,500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	1,473	16,000	0
433.110	Clothing	6,162	10,789	0
433.120	Tools under \$500	804	1,000	0
433.200	Medical Supplies	38,095	31,000	0
433.300	Books/Subscriptions	851	1,000	0
433.500	Training Supplies	2,937	4,000	0
433.900	Other Supplies	2,371	3,370	0
Total	Misc Supplies	52,693	67,159	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	171	0	0
434.100	Other Equip under \$5,000	5,705	12,230	0
434.300	Furniture Under \$5,000	16	5,000	0
Total	Equipment Under \$5,000	5,892	17,230	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,500	1,800	0
Total	Equipment Over \$5000	7,500	1,800	0
Division Total:	Amb Dist #2 (WL/H)	729,383	992,128	0



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Amb Dist #5 (W)				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,243	5,242	24,239
411.200	Temp Wages & Adjmts	1,115	3,000	3,000
411.300	Overtime Wages	616	0	0
411.400	Nonemployee Compensation	107,724	125,000	162,500
Total Salaries & Wages		115,698	133,242	189,739
EX12-Benefits				
412.100	Insurance Contrib	1,786	1,596	6,058
412.150	On-Call Health Insurance	237	4,800	9,020
412.190	Life Insurance	0	0	38
412.200	Unemployment Contrib	49	50	164
412.300	Medicare	1,679	1,932	2,752
412.400	Retirement Contrib. - DB Plan	2,023	1,613	8,688
412.600	Workers Compensation	8,694	10,556	16,692
412.700	Sbs Contribution	7,096	8,168	11,631
Total Benefits		21,564	28,715	55,043
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	57	0	150
413.200	Expense Reimb-Within Boro	0	50	150
Total Expenses Within Borough		57	50	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	800
414.200	Exp Reimb- Outside Boro	0	600	2,794
414.400	Travel Tickets	0	0	750
Total Expenses Outside Of Boro		0	900	4,344
EX21-Communications				
421.100	Telephone	4,322	7,000	5,000
421.200	Postage	0	50	275
421.300	Communication Network	0	250	1,200
Total Communications		4,322	7,300	6,475
EX22-Advertising				
422.000	Advertising	0	200	600
Total Advertising		0	200	600
EX23-Printing				
423.000	Printing	473	820	650
Total Printing		473	820	650



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Amb Dist #5 (W)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,414	3,700	8,000
424.200	Water & Sewer	27	150	300
424.300	Natural Gas	196	605	600
424.400	Lp-Propane	5,857	11,000	11,000
424.500	Garbage Pickups	558	750	1,800
424.550	Recycling Pickups	8	0	50
424.600	Heating Fuel-Oil	1,293	3,000	3,000
Total	Utilities-Building Oprtns	11,353	19,205	24,750
EX25-Rental/Lease				
425.200	Building Rental	0	9,000	40,000
425.300	Equipment Rental	1,370	0	5,000
Total	Rental/Lease	1,370	9,000	45,000
EX26-Professional Charges				
426.300	Dues & Fees	324	760	1,000
426.600	Computer Software	3,971	7,090	4,500
426.900	Other Professional Chgs	2,186	3,490	3,690
Total	Professional Charges	6,481	11,340	9,190
EX27-Insurance & Bond				
427.200	Vehicle Insurance	831	900	1,000
427.500	Liability Insurance	392	410	340
Total	Insurance & Bond	1,223	1,310	1,340
EX28-Maintenance Services				
428.100	Building Maint Services	293	202	400
428.200	Grounds Maint Services	293	1,130	1,000
428.300	Equipment Maint Services	320	3,000	3,000
428.400	Vehicle Maint Services	3,600	4,300	5,000
428.500	Commun Equip Maint Servic	431	800	800
428.920	Other Maintenance Service	439	500	1,000
Total	Maintenance Services	5,376	9,932	11,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	670	4,300	5,335
429.210	Training/Instructor Fees	0	777	1,000
429.710	Testing	0	100	100
429.900	Other Contractual	1,438	2,835	4,000
Total	Other Contractual	2,108	8,012	10,435



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Amb Dist #5 (W)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	225	1,100	1,500
430.200	Copier/Fax Supplies	30	300	500
Total Office Supplies		255	1,400	2,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,205	3,500	7,500
431.200	Building Maint Supplies	990	1,900	1,500
431.300	Equipment Maint Supplies	323	2,100	1,800
431.400	Grounds Maint Supplies	0	200	600
431.900	Other Maint. Supplies	0	200	100
Total Maintenance Supplies		4,518	7,900	11,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	38	1,140	2,000
432.200	Gas	5,766	17,500	24,000
Total Fuel/Oil-Vehicle Use		5,804	18,640	26,000
EX33-Misc Supplies				
433.100	Personnel Supplies	594	3,000	1,175
433.110	Clothing	2,240	7,607	7,000
433.120	Tools under \$500	364	1,500	1,000
433.200	Medical Supplies	19,155	23,500	20,000
433.300	Books/Subscriptions	1	600	1,000
433.500	Training Supplies	1,187	1,000	1,400
433.900	Other Supplies	964	1,500	1,200
Total Misc Supplies		24,505	38,707	32,775
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	128	0	0
434.100	Other Equip under \$5,000	1,603	5,000	2,000
434.300	Furniture Under \$5,000	12	0	0
Total Equipment Under \$5,000		1,743	5,000	2,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,500	0	10,000
Total Equipment Over \$5000		7,500	0	10,000
Division Total: Amb Dist #5 (W)		214,350	301,673	443,341



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 339-Amb Dist #9 (CL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	633
411.200	Temp Wages & Adjmts	0	0	3,000
411.400	Nonemployee Compensation	0	0	26,000
Total Salaries & Wages		0	0	29,633
EX12-Benefits				
412.100	Insurance Contrib	0	0	233
412.150	On-Call Health Insurance	0	0	1,818
412.190	Life Insurance	0	0	2
412.200	Unemployment Contrib	0	0	22
412.300	Medicare	0	0	430
412.400	Retirement Contrib. - DB Plan	0	0	227
412.600	Workers Compensation	0	0	2,532
412.700	Sbs Contribution	0	0	1,817
Total Benefits		0	0	7,081
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	454
413.200	Expense Reimb-Within Boro	0	0	454
Total Expenses Within Borough		0	0	908
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	800
414.200	Exp Reimb- Outside Boro	0	0	919
Total Expenses Outside Of Boro		0	0	1,719
EX21-Communications				
421.100	Telephone	0	0	1,000
421.200	Postage	0	0	200
421.300	Communication Network	0	0	1,200
Total Communications		0	0	2,400
EX22-Advertising				
422.000	Advertising	0	0	100
Total Advertising		0	0	100
EX23-Printing				
423.000	Printing	0	0	300
Total Printing		0	0	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	5,000
Total Utilities-Building Oprtns		0	0	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 339-Amb Dist #9 (CL)				
EX27-Insurance & Bond				
427.500	Liability Insurance	58	0	75
Total	Insurance & Bond	58	0	75
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	2,062
Total	Other Contractual	0	0	2,062
Division Total:	Amb Dist #9 (CL)	58	0	49,278



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX11-Salaries & Wages				
411.100	Permanent Wages	426,224	536,365	0
411.200	Temp Wages & Adjmts	19,693	40,000	0
411.300	Overtime Wages	77,952	105,937	0
411.400	Nonemployee Compensation	532,180	424,696	0
Total Salaries & Wages		1,056,049	1,106,998	0
EX12-Benefits				
412.100	Insurance Contrib	134,326	172,767	0
412.150	On-Call Health Insurance	1,298	14,400	0
412.200	Unemployment Contrib	3,144	4,094	0
412.300	Medicare	15,313	16,052	0
412.400	Retirement Contrib. - DB Plan	114,184	166,086	0
412.410	PERS Tier IV - DC Plan	25,105	0	0
412.411	PERS Tier IV - Health Plan	741	0	0
412.412	PERS Tier IV - HRA	3,444	0	0
412.413	PERS Tier IV - OD&D	414	0	0
412.600	Workers Compensation	78,722	87,783	0
412.700	Sbs Contribution	64,735	67,860	0
412.800	Wellness/Other	20	0	0
Total Benefits		441,446	529,042	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	0
414.200	Exp Reimb- Outside Boro	320	2,000	0
414.400	Travel Tickets	646	3,000	0
Total Expenses Outside Of Boro		966	5,200	0
EX21-Communications				
421.100	Telephone	7,989	11,000	0
421.200	Postage	0	100	0
421.300	Communication Network	992	5,500	0
Total Communications		8,981	16,600	0
EX22-Advertising				
422.000	Advertising	125	1,000	0
Total Advertising		125	1,000	0
EX23-Printing				
423.000	Printing	4,099	4,600	0
Total Printing		4,099	4,600	0



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,854	10,000	0
424.200	Water & Sewer	218	750	0
424.300	Natural Gas	1,629	3,500	0
424.500	Garbage Pickups	49	1,000	0
424.550	Recycling Pickups	65	0	0
Total	Utilities-Building Oprtns	3,815	15,250	0
EX25-Rental/Lease				
425.200	Building Rental	1,377	21,755	0
425.300	Equipment Rental	2,706	4,000	0
Total	Rental/Lease	4,083	25,755	0
EX26-Professional Charges				
426.300	Dues & Fees	2,076	4,500	0
426.600	Computer Software	5,775	9,000	0
426.900	Other Professional Chgs	41,035	48,600	0
Total	Professional Charges	48,886	62,100	0
EX27-Insurance & Bond				
427.200	Vehicle Insurance	5,916	6,500	0
427.500	Liability Insurance	2,651	2,800	0
Total	Insurance & Bond	8,567	9,300	0
EX28-Maintenance Services				
428.100	Building Maint Services	977	1,700	0
428.200	Grounds Maint Services	0	590	0
428.300	Equipment Maint Services	4,921	6,000	0
428.400	Vehicle Maint Services	14,298	25,000	0
428.500	Commun Equip Maint Servic	724	2,000	0
428.920	Other Maintenance Service	2	1,000	0
Total	Maintenance Services	20,922	36,290	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	11,290	12,300	0
429.710	Testing	0	(2,900)	0
429.900	Other Contractual	17,474	18,000	0
Total	Other Contractual	28,764	27,400	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,798	6,000	0
430.200	Copier/Fax Supplies	179	800	0
Total	Office Supplies	2,977	6,800	0



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Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	29,353	41,000	0
431.200	Building Maint Supplies	1,768	2,900	0
431.300	Equipment Maint Supplies	1,417	5,000	0
431.400	Grounds Maint Supplies	237	400	0
431.900	Other Maint. Supplies	0	200	0
Total	Maintenance Supplies	32,775	49,500	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,511	4,000	0
432.200	Gas	33,843	29,100	0
Total	Fuel/Oil-Vehicle Use	35,354	33,100	0
EX33-Misc Supplies				
433.100	Personnel Supplies	5,343	12,000	0
433.110	Clothing	22,378	29,700	0
433.120	Tools under \$500	3,086	3,500	0
433.200	Medical Supplies	89,745	90,000	0
433.300	Books/Subscriptions	2,398	3,933	0
433.500	Training Supplies	4,105	10,000	0
433.900	Other Supplies	10,801	10,000	0
Total	Misc Supplies	137,856	159,133	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,615	25,000	0
434.100	Other Equip under \$5,000	15,997	13,000	0
434.300	Furniture Under \$5,000	1,149	6,000	0
Total	Equipment Under \$5,000	22,761	44,000	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	4,245	0
Total	Equipment Over \$5000	0	4,245	0
Division Total:	Amb Dist #1 (C)	1,858,426	2,136,313	0



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX11-Salaries & Wages				
411.100	Permanent Wages	20,301	215,883	0
411.200	Temp Wages & Adjmts	750	5,000	0
411.300	Overtime Wages	2,058	30,937	0
411.400	Nonemployee Compensation	378,328	180,696	0
Total Salaries & Wages		401,437	432,516	0
EX12-Benefits				
412.100	Insurance Contrib	25,478	65,436	0
412.150	On-Call Health Insurance	950	9,600	0
412.200	Unemployment Contrib	139	1,511	0
412.300	Medicare	5,821	6,272	0
412.400	Retirement Contrib. - DB Plan	6,554	65,540	0
412.600	Workers Compensation	30,216	24,296	0
412.700	Sbs Contribution	24,608	15,413	0
Total Benefits		93,766	188,068	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	(1,075)	0
414.200	Exp Reimb- Outside Boro	1,479	2,580	0
414.400	Travel Tickets	1,466	1,400	0
Total Expenses Outside Of Boro		2,945	2,905	0
EX21-Communications				
421.100	Telephone	6,164	10,500	0
421.200	Postage	0	250	0
421.300	Communication Network	0	450	0
Total Communications		6,164	11,200	0
EX22-Advertising				
422.000	Advertising	0	500	0
Total Advertising		0	500	0
EX23-Printing				
423.000	Printing	1,542	1,875	0
Total Printing		1,542	1,875	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,299	9,000	0
424.200	Water & Sewer	896	5,500	0
424.300	Natural Gas	7,096	16,300	0
424.500	Garbage Pickups	1,184	1,600	0
424.550	Recycling Pickups	26	0	0
Total Utilities-Building Oprtns		15,501	32,400	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P)				
EX25-Rental/Lease				
425.300	Equipment Rental	3,157	3,300	0
Total Rental/Lease		3,157	3,300	0
EX26-Professional Charges				
426.300	Dues & Fees	725	1,600	0
426.600	Computer Software	3,910	1,600	0
426.900	Other Professional Chgs	13,273	18,320	0
Total Professional Charges		17,908	21,520	0
EX27-Insurance & Bond				
427.200	Vehicle Insurance	2,919	4,000	0
427.500	Liability Insurance	1,027	1,100	0
Total Insurance & Bond		3,946	5,100	0
EX28-Maintenance Services				
428.100	Building Maint Services	961	1,000	0
428.200	Grounds Maint Services	2,640	6,600	0
428.300	Equipment Maint Services	3,461	5,300	0
428.400	Vehicle Maint Services	4,954	14,200	0
428.500	Commun Equip Maint Servic	236	700	0
428.920	Other Maintenance Service	36	500	0
Total Maintenance Services		12,288	28,300	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,875	4,655	0
429.210	Training/Instructor Fees	0	600	0
429.710	Testing	0	200	0
429.900	Other Contractual	3,982	5,755	0
Total Other Contractual		9,857	11,210	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,098	3,700	0
430.200	Copier/Fax Supplies	117	500	0
Total Office Supplies		3,215	4,200	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	15,642	13,700	0
431.200	Building Maint Supplies	3,513	5,000	0
431.300	Equipment Maint Supplies	1,754	5,000	0
431.400	Grounds Maint Supplies	686	300	0
431.900	Other Maint. Supplies	0	10	0
Total Maintenance Supplies		21,595	24,010	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 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	457	1,500	0
432.200	Gas	11,344	21,000	0
Total Fuel/Oil-Vehicle Use		11,801	22,500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	6,421	6,000	0
433.110	Clothing	1,758	10,850	0
433.120	Tools under \$500	1,268	1,500	0
433.200	Medical Supplies	48,741	35,100	0
433.300	Books/Subscriptions	87	640	0
433.500	Training Supplies	2,172	3,500	0
433.900	Other Supplies	3,714	2,800	0
Total Misc Supplies		64,161	60,390	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,313	8,000	0
434.100	Other Equip under \$5,000	3,719	19,900	0
434.300	Furniture Under \$5,000	40	10,000	0
Total Equipment Under \$5,000		12,072	37,900	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,500	22,045	0
Total Equipment Over \$5000		7,500	22,045	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	7,410	0	0
Total Small Bldg Const/Imprv		7,410	0	0
Division Total: Amb Dist #3 (P)		696,265	909,939	0



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX11-Salaries & Wages				
411.100	Permanent Wages	4,920	4,621	24,871
411.200	Temp Wages & Adjmts	1,507	3,000	3,000
411.300	Overtime Wages	516	0	0
411.400	Nonemployee Compensation	206,809	200,000	260,000
Total Salaries & Wages		213,752	207,621	287,871
EX12-Benefits				
412.100	Insurance Contrib	1,390	1,397	6,291
412.150	On-Call Health Insurance	1	9,600	18,698
412.190	Life Insurance	0	0	39
412.200	Unemployment Contrib	42	46	168
412.300	Medicare	3,100	3,011	4,175
412.400	Retirement Contrib. - DB Plan	1,591	1,422	8,914
412.600	Workers Compensation	16,242	16,564	25,302
412.700	Sbs Contribution	13,103	12,728	17,647
Total Benefits		35,469	44,768	81,234
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	240	1,500	1,079
413.200	Expense Reimb-Within Boro	0	0	1,000
Total Expenses Within Borough		240	1,500	2,079
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,655	800	2,000
414.200	Exp Reimb- Outside Boro	248	1,400	2,794
414.400	Travel Tickets	0	800	0
Total Expenses Outside Of Boro		1,903	3,000	4,794
EX21-Communications				
421.100	Telephone	7,538	10,000	10,000
421.200	Postage	0	200	275
421.300	Communication Network	992	4,200	1,700
Total Communications		8,530	14,400	11,975
EX22-Advertising				
422.000	Advertising	0	250	500
Total Advertising		0	250	500
EX23-Printing				
423.000	Printing	352	529	400
Total Printing		352	529	400



Matanuska-Susitna Borough
Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,745	6,000	8,000
424.200	Water & Sewer	18	200	200
424.300	Natural Gas	131	500	500
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	41	150	700
424.550	Recycling Pickups	6	0	50
424.600	Heating Fuel-Oil	10,525	25,000	25,000
Total Utilities-Building Oprtns		13,466	31,950	34,550
EX25-Rental/Lease				
425.200	Building Rental	12,100	11,850	13,000
425.300	Equipment Rental	570	1,450	1,000
Total Rental/Lease		12,670	13,300	14,000
EX26-Professional Charges				
426.300	Dues & Fees	818	1,600	1,750
426.600	Computer Software	3,959	3,500	7,000
426.900	Other Professional Chgs	8,127	9,590	10,000
Total Professional Charges		12,904	14,690	18,750
EX27-Insurance & Bond				
427.100	Property Insurance	1,328	1,900	2,140
427.200	Vehicle Insurance	3,716	3,900	3,700
427.500	Liability Insurance	725	761	530
Total Insurance & Bond		5,769	6,561	6,370
EX28-Maintenance Services				
428.100	Building Maint Services	79	1,071	600
428.200	Grounds Maint Services	5,039	6,850	6,000
428.300	Equipment Maint Services	1,881	1,939	2,000
428.400	Vehicle Maint Services	7,072	8,400	7,000
428.500	Commun Equip Maint Servic	0	600	800
428.920	Other Maintenance Service	1	0	500
Total Maintenance Services		14,072	18,860	16,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,390	1,600	4,735
429.210	Training/Instructor Fees	0	1,850	3,000
429.710	Testing	242	200	300
429.900	Other Contractual	974	2,400	2,000
Total Other Contractual		5,606	6,050	10,035



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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	317	1,700	2,000
430.200	Copier/Fax Supplies	59	400	500
Total Office Supplies		376	2,100	2,500
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	12,530	9,000	10,000
431.200	Building Maint Supplies	239	1,750	1,900
431.300	Equipment Maint Supplies	1,062	4,600	4,000
431.400	Grounds Maint Supplies	0	225	600
431.900	Other Maint. Supplies	0	90	100
Total Maintenance Supplies		13,831	15,665	16,600
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	363	900	800
432.200	Gas	25,005	26,995	29,000
Total Fuel/Oil-Vehicle Use		25,368	27,895	29,800
EX33-Misc Supplies				
433.100	Personnel Supplies	1,847	4,100	3,000
433.110	Clothing	(33)	2,000	4,250
433.120	Tools under \$500	243	720	720
433.200	Medical Supplies	19,539	28,950	20,000
433.300	Books/Subscriptions	169	900	600
433.500	Training Supplies	710	1,800	1,800
433.900	Other Supplies	2,108	1,500	1,600
Total Misc Supplies		24,583	39,970	31,970
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	86	3,000	0
434.100	Other Equip under \$5,000	1,918	4,800	2,000
434.300	Furniture Under \$5,000	8	0	0
Total Equipment Under \$5,000		2,012	7,800	2,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	22,500	1,055	0
451.300	Furniture over \$5,000	0	(439)	0
Total Equipment Over \$5000		22,500	616	0
Division Total:	Amb Dist #4 (T/S/TC)	413,403	457,525	572,328



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,826	1,975	24,239
411.200	Temp Wages & Adjmts	275	1,500	3,000
411.300	Overtime Wages	307	0	0
411.400	Nonemployee Compensation	80,019	67,500	91,000
Total Salaries & Wages		83,427	70,975	118,239
EX12-Benefits				
412.100	Insurance Contrib	793	599	6,058
412.150	On-Call Health Insurance	0	5,760	9,655
412.190	Life Insurance	0	0	38
412.200	Unemployment Contrib	21	21	164
412.300	Medicare	1,210	1,030	1,715
412.400	Retirement Contrib. - DB Plan	914	608	8,688
412.600	Workers Compensation	6,325	5,649	10,384
412.700	Sbs Contribution	5,114	4,351	7,249
Total Benefits		14,377	18,018	43,951
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	500
413.200	Expense Reimb-Within Boro	0	0	527
Total Expenses Within Borough		0	0	1,027
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	800
414.200	Exp Reimb- Outside Boro	0	0	1,500
Total Expenses Outside Of Boro		0	0	2,300
EX21-Communications				
421.100	Telephone	1,005	2,000	3,000
421.200	Postage	0	100	275
421.300	Communication Network	496	500	1,200
Total Communications		1,501	2,600	4,475
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX23-Printing				
423.000	Printing	203	200	600
Total Printing		203	200	600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	75	200	5,000
424.200	Water & Sewer	9	100	200
424.300	Natural Gas	66	250	250
424.400	Lp-Propane	0	0	6,000
424.500	Garbage Pickups	352	450	750
424.550	Recycling Pickups	3	0	50
424.600	Heating Fuel-Oil	2,725	3,500	7,000
Total Utilities-Building Oprtns		3,230	4,500	19,250
EX25-Rental/Lease				
425.200	Building Rental	11,000	7,300	5,000
425.300	Equipment Rental	1,967	5,500	5,000
Total Rental/Lease		12,967	12,800	10,000
EX26-Professional Charges				
426.300	Dues & Fees	333	837	1,550
426.600	Computer Software	2,055	2,820	5,000
426.900	Other Professional Chgs	2,567	2,631	4,500
Total Professional Charges		4,955	6,288	11,050
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,860	2,000	2,235
427.500	Liability Insurance	179	200	200
Total Insurance & Bond		2,039	2,200	2,435
EX28-Maintenance Services				
428.100	Building Maint Services	40	150	400
428.200	Grounds Maint Services	675	3,700	1,200
428.300	Equipment Maint Services	900	1,500	3,000
428.400	Vehicle Maint Services	417	3,300	5,000
428.500	Commun Equip Maint Servic	0	100	800
428.920	Other Maintenance Service	54	0	1,000
Total Maintenance Services		2,086	8,750	11,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	100	500	3,750
429.210	Training/Instructor Fees	0	750	750
429.710	Testing	0	100	200
429.900	Other Contractual	507	1,500	1,500
Total Other Contractual		607	2,850	6,200



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	110	500	1,500
430.200	Copier/Fax Supplies	30	190	500
Total Office Supplies		140	690	2,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,455	4,900	5,000
431.200	Building Maint Supplies	256	380	1,500
431.300	Equipment Maint Supplies	74	1,800	1,800
431.400	Grounds Maint Supplies	0	50	600
431.900	Other Maint. Supplies	0	50	100
Total Maintenance Supplies		4,785	7,180	9,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	2	350	600
432.200	Gas	1,458	7,700	9,360
Total Fuel/Oil-Vehicle Use		1,460	8,050	9,960
EX33-Misc Supplies				
433.100	Personnel Supplies	1,078	1,920	2,000
433.110	Clothing	8	(97)	2,000
433.120	Tools under \$500	122	500	1,000
433.200	Medical Supplies	16,116	7,398	8,500
433.300	Books/Subscriptions	44	465	1,000
433.500	Training Supplies	664	500	1,000
433.900	Other Supplies	2,174	500	1,000
Total Misc Supplies		20,206	11,186	16,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	43	2,400	1,373
434.100	Other Equip under \$5,000	76	2,000	5,000
434.300	Furniture Under \$5,000	483	250	8,500
Total Equipment Under \$5,000		602	4,650	14,873
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	15,000
Total Equipment Over \$5000		0	0	15,000
Division Total: Amb Dist #6 (S)		152,585	160,937	298,760



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,826	1,975	24,239
411.200	Temp Wages & Adjmts	838	3,000	3,000
411.300	Overtime Wages	307	0	0
411.400	Nonemployee Compensation	93,342	76,500	127,400
Total Salaries & Wages		97,313	81,475	154,639
EX12-Benefits				
412.100	Insurance Contrib	805	599	6,058
412.150	On-Call Health Insurance	290	3,840	12,674
412.190	Life Insurance	0	0	38
412.200	Unemployment Contrib	24	30	164
412.300	Medicare	1,412	1,182	2,243
412.400	Retirement Contrib. - DB Plan	914	608	8,688
412.600	Workers Compensation	7,387	6,491	13,595
412.700	Sbs Contribution	5,965	4,995	9,480
Total Benefits		16,797	17,745	52,940
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	49	0	500
413.200	Expense Reimb-Within Boro	0	150	639
Total Expenses Within Borough		49	150	1,139
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	84	150	800
414.200	Exp Reimb- Outside Boro	0	300	1,219
Total Expenses Outside Of Boro		84	450	2,019
EX21-Communications				
421.100	Telephone	1,814	4,020	4,500
421.200	Postage	0	0	275
421.300	Communication Network	496	1,000	1,200
Total Communications		2,310	5,020	5,975
EX22-Advertising				
422.000	Advertising	0	350	500
Total Advertising		0	350	500
EX23-Printing				
423.000	Printing	253	300	800
Total Printing		253	300	800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,413	6,000	5,000
424.200	Water & Sewer	27	200	200
424.300	Natural Gas	2,057	5,000	3,000
424.500	Garbage Pickups	399	500	750
424.550	Recycling Pickups	8	0	50
Total	Utilities-Building Oprtns	5,904	11,700	9,000
EX25-Rental/Lease				
425.300	Equipment Rental	1,007	1,100	1,500
Total	Rental/Lease	1,007	1,100	1,500
EX26-Professional Charges				
426.300	Dues & Fees	284	700	1,000
426.600	Computer Software	1,777	3,500	3,500
426.900	Other Professional Chgs	3,528	4,380	4,500
Total	Professional Charges	5,589	8,580	9,000
EX27-Insurance & Bond				
427.200	Vehicle Insurance	916	900	1,300
427.500	Liability Insurance	214	230	230
Total	Insurance & Bond	1,130	1,130	1,530
EX28-Maintenance Services				
428.100	Building Maint Services	274	700	600
428.200	Grounds Maint Services	0	200	1,000
428.300	Equipment Maint Services	754	1,300	2,000
428.400	Vehicle Maint Services	3,769	6,300	4,000
428.500	Commun Equip Maint Servic	701	800	800
428.920	Other Maintenance Service	660	700	500
Total	Maintenance Services	6,158	10,000	8,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,554	4,840	5,550
429.210	Training/Instructor Fees	0	1,700	1,000
429.710	Testing	0	200	200
429.900	Other Contractual	731	3,000	2,000
Total	Other Contractual	4,285	9,740	8,750
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,066	1,400	600
430.200	Copier/Fax Supplies	0	2,300	1,200
Total	Office Supplies	1,066	3,700	1,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	2,415	8,100	7,500
431.200	Building Maint Supplies	766	1,400	1,500
431.300	Equipment Maint Supplies	4,073	1,900	1,600
431.400	Grounds Maint Supplies	0	200	600
431.900	Other Maint. Supplies	0	150	100
Total	Maintenance Supplies	7,254	11,750	11,300
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	182	900	500
432.200	Gas	5,564	8,500	10,200
Total	Fuel/Oil-Vehicle Use	5,746	9,400	10,700
EX33-Misc Supplies				
433.100	Personnel Supplies	1,965	2,400	2,200
433.110	Clothing	1,919	5,000	5,000
433.120	Tools under \$500	364	650	1,000
433.200	Medical Supplies	19,626	14,697	10,000
433.300	Books/Subscriptions	141	300	1,000
433.500	Training Supplies	1,433	1,300	1,100
433.900	Other Supplies	3,648	1,700	1,300
Total	Misc Supplies	29,096	26,047	21,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,434	6,000	0
434.100	Other Equip under \$5,000	8,764	2,700	2,500
434.300	Furniture Under \$5,000	748	0	2,000
Total	Equipment Under \$5,000	13,946	8,700	4,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,500	0	10,000
Total	Equipment Over \$5000	7,500	0	10,000
Division Total:	Amb Dist #7 (B)	205,487	207,337	316,592



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	3	673	0
411.200	Temp Wages & Adjmts	912	3,000	3,000
411.300	Overtime Wages	3	0	0
411.400	Nonemployee Compensation	3,192	10,000	13,000
Total Salaries & Wages		4,110	13,673	16,000
EX12-Benefits				
412.100	Insurance Contrib	2	200	0
412.150	On-Call Health Insurance	0	1,340	606
412.200	Unemployment Contrib	6	23	18
412.300	Medicare	60	199	232
412.400	Retirement Contrib. - DB Plan	2	207	0
412.600	Workers Compensation	315	1,049	1,224
412.700	Sbs Contribution	252	839	981
Total Benefits		637	3,857	3,061
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	500
413.200	Expense Reimb-Within Boro	0	300	500
Total Expenses Within Borough		0	500	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	318	200	800
414.200	Exp Reimb- Outside Boro	274	400	919
Total Expenses Outside Of Boro		592	600	1,719
EX21-Communications				
421.100	Telephone	449	4,250	4,772
421.300	Communication Network	0	780	0
Total Communications		449	5,030	4,772
EX24-Utilities-Building Oprtns				
424.600	Heating Fuel-Oil	6,644	12,200	11,400
Total Utilities-Building Oprtns		6,644	12,200	11,400
EX26-Professional Charges				
426.300	Dues & Fees	397	800	800
426.500	Recording Fees	0	0	500
426.600	Computer Software	0	250	500
426.900	Other Professional Chgs	60	210	900
Total Professional Charges		457	1,260	2,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX27-Insurance & Bond				
427.100	Property Insurance	966	1,015	1,700
427.200	Vehicle Insurance	0	0	370
427.500	Liability Insurance	25	30	40
Total Insurance & Bond		991	1,045	2,110
EX28-Maintenance Services				
428.100	Building Maint Services	100	300	800
428.200	Grounds Maint Services	50	100	100
428.300	Equipment Maint Services	5,874	6,800	7,000
428.400	Vehicle Maint Services	150	2,000	2,500
428.920	Other Maintenance Service	3	0	1,000
Total Maintenance Services		6,177	9,200	11,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	2,062
429.900	Other Contractual	136	0	300
Total Other Contractual		136	0	2,362
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	50	250
Total Office Supplies		0	50	250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	87	1,000	1,000
431.200	Building Maint Supplies	0	400	1,000
431.300	Equipment Maint Supplies	0	200	250
Total Maintenance Supplies		87	1,600	2,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	400	400
432.200	Gas	937	3,500	3,500
Total Fuel/Oil-Vehicle Use		937	3,900	3,900
EX33-Misc Supplies				
433.100	Personnel Supplies	827	1,500	1,500
433.110	Clothing	0	2,400	2,500
433.120	Tools under \$500	0	750	750
433.200	Medical Supplies	1,123	3,500	3,500
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	0	750	1,300
433.900	Other Supplies	273	500	500
Total Misc Supplies		2,223	9,600	10,250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	491	1,500	600
Total	Equipment Under \$5,000	491	1,500	600
Division Total:	Amb Dist #8 (LL)	23,931	64,015	73,774



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	9,000	21,971	22,630
Total Communications		9,000	21,971	22,630
EX24-Utilities-Building Oprtns				
424.100	Electricity	18,075	33,750	33,750
424.200	Water & Sewer	2,389	3,330	3,996
424.300	Natural Gas	22,191	37,219	37,219
424.500	Garbage Pickups	1,190	2,781	2,864
424.550	Recycling Pickups	258	371	467
Total Utilities-Building Oprtns		44,103	77,451	78,296
EX25-Rental/Lease				
425.200	Building Rental	0	0	21,600
425.300	Equipment Rental	3,309	7,991	7,990
Total Rental/Lease		3,309	7,991	29,590
EX26-Professional Charges				
426.600	Computer Software	585	1,854	1,854
Total Professional Charges		585	1,854	1,854
EX27-Insurance & Bond				
427.100	Property Insurance	3,564	0	4,900
Total Insurance & Bond		3,564	0	4,900
EX28-Maintenance Services				
428.100	Building Maint Services	12,556	5,643	6,208
428.200	Grounds Maint Services	2,224	1,980	1,980
428.300	Equipment Maint Services	2,648	8,166	8,166
428.920	Other Maintenance Service	0	1,350	0
Total Maintenance Services		17,428	17,139	16,354
EX29-Other Contractual				
429.900	Other Contractual	378	6,279	6,279
Total Other Contractual		378	6,279	6,279
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,800	0
430.200	Copier/Fax Supplies	0	540	0
Total Office Supplies		0	2,340	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	125	0	0
431.200	Building Maint Supplies	2,965	5,492	5,492
431.300	Equipment Maint Supplies	614	2,610	2,610
431.400	Grounds Maint Supplies	135	585	675
Total Maintenance Supplies		3,839	8,687	8,777



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	124	1,170	1,170
Total	Fuel/Oil-Vehicle Use	124	1,170	1,170
EX33-Misc Supplies				
433.100	Personnel Supplies	71	619	0
433.120	Tools under \$500	0	495	495
433.900	Other Supplies	238	702	702
Total	Misc Supplies	309	1,816	1,197
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,475	2,475
434.100	Other Equip under \$5,000	2,228	2,160	2,160
434.300	Furniture Under \$5,000	0	2,822	2,822
Total	Equipment Under \$5,000	2,228	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	84,867	156,855	181,204



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. Pl. Board				
EX21-Communications				
421.200	Postage	0	150	150
Total Communications		0	150	150
EX22-Advertising				
422.000	Advertising	0	2,000	2,000
Total Advertising		0	2,000	2,000
EX23-Printing				
423.000	Printing	795	1,300	1,300
Total Printing		795	1,300	1,300
EX26-Professional Charges				
426.300	Dues & Fees	100	0	0
Total Professional Charges		100	0	0
EX29-Other Contractual				
429.900	Other Contractual	0	100	0
Total Other Contractual		0	100	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	1,000
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		0	1,050	1,050
EX33-Misc Supplies				
433.100	Personnel Supplies	20	0	0
433.110	Clothing	0	450	450
433.300	Books/Subscriptions	0	80	0
433.900	Other Supplies	36	400	400
Total Misc Supplies		56	930	850
Division Total:	Local Emer. Pl. Board	951	5,530	5,350
Department Total:	Emergency Services	7,718,315	9,219,699	10,482,069



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

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	1,009	1,350	1,400
Total	Utilities-Building Oprtns	1,009	1,350	1,400
EX29-Other Contractual				
429.900	Other Contractual	847	0	2,000
Total	Other Contractual	847	0	2,000
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	252	212	3,500
Total	Maintenance Supplies	252	212	3,500
Division Total:	Outdoor Ice Rinks	2,108	1,562	6,900



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX11-Salaries & Wages				
411.100	Permanent Wages	242,118	237,348	244,311
411.200	Temp Wages & Adjmts	52,797	64,500	65,887
411.300	Overtime Wages	450	600	460
Total Salaries & Wages		295,365	302,448	310,658
EX12-Benefits				
412.100	Insurance Contrib	79,489	79,800	93,200
412.190	Life Insurance	0	0	572
412.200	Unemployment Contrib	1,773	1,815	1,865
412.300	Medicare	4,283	4,386	4,507
412.400	Retirement Contrib. - DB Plan	74,928	73,193	87,781
412.600	Workers Compensation	19,287	22,258	25,164
412.700	Sbs Contribution	18,106	18,541	19,053
Total Benefits		197,866	199,993	232,142
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	174	500	500
Total Expenses Within Borough		174	500	500
EX21-Communications				
421.100	Telephone	4,502	5,270	5,300
421.200	Postage	38	130	100
Total Communications		4,540	5,400	5,400
EX22-Advertising				
422.000	Advertising	1,705	2,500	2,500
Total Advertising		1,705	2,500	2,500
EX23-Printing				
423.000	Printing	0	250	250
Total Printing		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	78,162	99,093	98,500
424.200	Water & Sewer	10,083	15,725	13,950
424.300	Natural Gas	27,639	31,225	40,225
424.400	Lp-Propane	4,044	4,100	1,100
424.500	Garbage Pickups	17	0	0
Total Utilities-Building Oprtns		119,945	150,143	153,775
EX25-Rental/Lease				
425.200	Building Rental	15,110	17,880	19,700
425.300	Equipment Rental	2,535	1,100	2,600
Total Rental/Lease		17,645	18,980	22,300



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX26-Professional Charges				
426.300	Dues & Fees	3,107	3,000	3,150
426.600	Computer Software	625	2,000	730
Total Professional Charges		3,732	5,000	3,880
EX28-Maintenance Services				
428.100	Building Maint Services	995	17,476	1,550
428.300	Equipment Maint Services	2,859	2,850	1,850
428.920	Other Maintenance Service	1,030	1,600	2,640
Total Maintenance Services		4,884	21,926	6,040
EX29-Other Contractual				
429.900	Other Contractual	26,098	25,564	22,840
Total Other Contractual		26,098	25,564	22,840
EX30-Office Supplies				
430.100	Office Supplies < \$500	431	700	500
430.200	Copier/Fax Supplies	0	50	50
Total Office Supplies		431	750	550
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	14,032	8,500	10,000
431.300	Equipment Maint Supplies	3,806	6,500	5,000
431.400	Grounds Maint Supplies	167	250	250
431.900	Other Maint. Supplies	92	200	200
Total Maintenance Supplies		18,097	15,450	15,450
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	142	10	125
432.200	Gas	201	365	250
Total Fuel/Oil-Vehicle Use		343	375	375
EX33-Misc Supplies				
433.100	Personnel Supplies	175	200	200
433.110	Clothing	748	600	500
433.120	Tools under \$500	143	250	200
433.200	Medical Supplies	74	75	75
433.900	Other Supplies	6,474	3,900	4,552
Total Misc Supplies		7,614	5,025	5,527
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,428	1,428	773
434.100	Other Equip under \$5,000	2,320	1,390	4,570
Total Equipment Under \$5,000		3,748	2,818	5,343



Matanuska-Susitna Borough
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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	3,872	0	0
Total	Small Bldg Const/Imprv	3,872	0	0
Division Total:	Brett Memorial Ice Arena	706,059	757,122	787,530



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	59,265	104,388	136,657
411.200	Temp Wages & Adjmts	10,430	5,000	5,108
411.300	Overtime Wages	0	306	235
Total Salaries & Wages		69,695	109,694	142,000
EX12-Benefits				
412.100	Insurance Contrib	35,854	36,171	44,270
412.190	Life Insurance	0	0	272
412.200	Unemployment Contrib	419	675	853
412.300	Medicare	1,011	1,631	2,061
412.400	Retirement Contrib. - DB Plan	9,595	33,985	49,090
412.410	PERS Tier IV - DC Plan	5,831	0	0
412.411	PERS Tier IV - Health Plan	163	0	0
412.412	PERS Tier IV - HRA	609	0	0
412.413	PERS Tier IV - OD&D	92	0	0
412.600	Workers Compensation	1,421	1,348	1,783
412.700	Sbs Contribution	4,273	6,894	8,710
Total Benefits		59,268	80,704	107,039
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
Total Expenses Within Borough		0	400	400
EX21-Communications				
421.100	Telephone	330	325	325
421.200	Postage	105	25	100
Total Communications		435	350	425
EX23-Printing				
423.000	Printing	39	150	100
Total Printing		39	150	100
EX26-Professional Charges				
426.300	Dues & Fees	0	620	300
426.600	Computer Software	2,750	3,600	3,000
Total Professional Charges		2,750	4,220	3,300
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	225	300
Total Maintenance Services		0	225	300
EX29-Other Contractual				
429.900	Other Contractual	131	0	0
Total Other Contractual		131	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	50	0
Total	Office Supplies	0	50	0
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	0	200
431.300	Equipment Maint Supplies	0	37	200
Total	Maintenance Supplies	0	37	400
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	200	200
433.900	Other Supplies	65	500	500
Total	Misc Supplies	65	700	700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,757	1,428	2,623
434.100	Other Equip under \$5,000	539	440	772
434.300	Furniture Under \$5,000	0	0	600
Total	Equipment Under \$5,000	2,296	1,868	3,995
Division Total:	Recreational Services	134,679	198,398	258,659



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	557,823	597,749	619,521
411.200	Temp Wages & Adjmts	177,192	200,000	204,500
411.300	Overtime Wages	1,582	935	703
Total Salaries & Wages		736,597	798,684	824,724
EX12-Benefits				
412.100	Insurance Contrib	225,957	219,085	257,465
412.190	Life Insurance	0	0	1,581
412.200	Unemployment Contrib	4,420	4,791	4,950
412.300	Medicare	10,681	11,581	11,962
412.400	Retirement Contrib. - DB Plan	101,007	184,470	222,372
412.410	PERS Tier IV - DC Plan	45,709	0	0
412.411	PERS Tier IV - Health Plan	1,329	0	0
412.412	PERS Tier IV - HRA	9,865	0	0
412.413	PERS Tier IV - OD&D	742	0	0
412.600	Workers Compensation	86,590	99,801	113,432
412.700	Sbs Contribution	45,154	48,959	50,570
Total Benefits		531,454	568,687	662,332
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	396	500	1,000
Total Expenses Within Borough		396	500	1,000
EX21-Communications				
421.100	Telephone	10,439	12,030	12,000
421.200	Postage	2	0	0
Total Communications		10,441	12,030	12,000
EX22-Advertising				
422.000	Advertising	942	1,000	1,000
Total Advertising		942	1,000	1,000
EX23-Printing				
423.000	Printing	439	1,000	1,000
Total Printing		439	1,000	1,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	139	200	200
424.500	Garbage Pickups	5	500	500
Total Utilities-Building Oprtns		144	700	700
EX25-Rental/Lease				
425.300	Equipment Rental	1,824	2,000	3,000
Total Rental/Lease		1,824	2,000	3,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Dues & Fees	1,205	1,231	5,692
426.600	Computer Software	850	1,000	1,800
426.900	Other Professional Chgs	17	1,500	1,000
Total Professional Charges		2,072	3,731	8,492
EX28-Maintenance Services				
428.100	Building Maint Services	1,960	12,900	7,500
428.200	Grounds Maint Services	0	950	1,000
428.300	Equipment Maint Services	3,102	3,600	3,000
Total Maintenance Services		5,062	17,450	11,500
EX29-Other Contractual				
429.710	Testing	3,828	4,375	5,500
429.900	Other Contractual	0	500	400
Total Other Contractual		3,828	4,875	5,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,302	2,060	2,500
Total Office Supplies		1,302	2,060	2,500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	16,449	28,540	19,500
431.300	Equipment Maint Supplies	5,215	10,050	18,000
431.400	Grounds Maint Supplies	189	750	200
431.900	Other Maint. Supplies	17,480	33,600	36,000
Total Maintenance Supplies		39,333	72,940	73,700
EX33-Misc Supplies				
433.100	Personnel Supplies	874	1,500	2,000
433.110	Clothing	0	500	500
433.120	Tools under \$500	390	650	500
433.200	Medical Supplies	67	210	200
433.500	Training Supplies	0	1,148	1,000
433.700	Resale Supplies	802	2,452	1,500
433.900	Other Supplies	3,892	7,520	9,000
Total Misc Supplies		6,025	13,980	14,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,986	5,712	4,119
434.100	Other Equip under \$5,000	6,687	19,130	24,255
Total Equipment Under \$5,000		10,673	24,842	28,374
Division Total: Community Pools		1,350,532	1,524,479	1,650,922



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	139,157	141,024	135,233
411.200	Temp Wages & Adjmts	91,727	124,745	129,092
411.300	Overtime Wages	891	1,200	919
Total Salaries & Wages		231,775	266,969	265,244
EX12-Benefits				
412.100	Insurance Contrib	53,325	53,865	62,910
412.190	Life Insurance	0	0	387
412.200	Unemployment Contrib	1,391	1,602	1,594
412.300	Medicare	3,361	3,872	3,851
412.400	Retirement Contrib. - DB Plan	42,259	43,748	48,907
412.600	Workers Compensation	15,680	20,364	22,697
412.700	Sbs Contribution	14,208	16,366	16,279
Total Benefits		130,224	139,817	156,625
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	62	1,100	200
Total Expenses Within Borough		62	1,100	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	50
414.400	Travel Tickets	356	0	0
Total Expenses Outside Of Boro		356	0	50
EX21-Communications				
421.100	Telephone	1,976	3,080	3,000
421.200	Postage	0	40	40
Total Communications		1,976	3,120	3,040
EX22-Advertising				
422.000	Advertising	628	550	600
Total Advertising		628	550	600
EX23-Printing				
423.000	Printing	2,580	1,555	1,200
Total Printing		2,580	1,555	1,200
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,483	7,500	6,500
424.200	Water & Sewer	2,311	2,585	3,620
424.300	Natural Gas	517	700	650
424.400	Lp-Propane	233	500	400
424.500	Garbage Pickups	2,368	10,300	2,108
424.600	Heating Fuel-Oil	3,490	3,500	4,000
Total Utilities-Building Oprtns		15,402	25,085	17,278



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.300	Equipment Rental	4,677	7,945	8,000
Total	Rental/Lease	4,677	7,945	8,000
EX26-Professional Charges				
426.300	Dues & Fees	1,478	1,574	1,574
426.600	Computer Software	0	400	480
426.900	Other Professional Chgs	187	1,050	1,000
Total	Professional Charges	1,665	3,024	3,054
EX28-Maintenance Services				
428.100	Building Maint Services	1,667	635	500
428.200	Grounds Maint Services	0	1,493	3,800
428.300	Equipment Maint Services	776	2,670	2,000
428.400	Vehicle Maint Services	180	585	1,000
428.920	Other Maintenance Service	0	250	500
Total	Maintenance Services	2,623	5,633	7,800
EX29-Other Contractual				
429.500	Labor Services	2,440	2,380	2,800
429.710	Testing	0	0	60
429.900	Other Contractual	14,990	13,235	12,000
Total	Other Contractual	17,430	15,615	14,860
EX30-Office Supplies				
430.100	Office Supplies < \$500	549	1,395	500
430.200	Copier/Fax Supplies	0	0	150
Total	Office Supplies	549	1,395	650
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	804	1,650	2,000
431.200	Building Maint Supplies	2,545	5,800	7,000
431.300	Equipment Maint Supplies	9,068	11,000	14,000
431.400	Grounds Maint Supplies	8,526	20,035	20,000
431.900	Other Maint. Supplies	873	1,900	1,900
Total	Maintenance Supplies	21,816	40,385	44,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,765	1,800	1,800
432.200	Gas	27	10,196	10,000
Total	Fuel/Oil-Vehicle Use	1,792	11,996	11,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,287	2,000	2,500
433.110	Clothing	149	850	850
433.120	Tools under \$500	610	1,399	750
433.200	Medical Supplies	0	451	425
433.300	Books/Subscriptions	0	150	150
433.900	Other Supplies	3,811	10,471	10,000
Total Misc Supplies		5,857	15,321	14,675
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,856	0	2,623
434.100	Other Equip under \$5,000	9,693	9,645	9,900
434.300	Furniture Under \$5,000	0	8,600	0
Total Equipment Under \$5,000		12,549	18,245	12,523
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	13,000
451.200	Vehicles	15,891	215	0
Total Equipment Over \$5000		15,891	215	13,000
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
Division Total:	Parks & Recreation	469,802	557,970	575,499



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	104,843	148,239	239,651
411.200	Temp Wages & Adjmts	7,711	22,556	0
411.300	Overtime Wages	461	1,061	975
Total Salaries & Wages		113,015	171,856	240,626
EX12-Benefits				
412.100	Insurance Contrib	30,529	41,895	67,570
412.190	Life Insurance	0	0	415
412.200	Unemployment Contrib	806	1,032	1,446
412.300	Medicare	1,639	2,492	3,494
412.400	Retirement Contrib. - DB Plan	31,915	52,116	86,357
412.410	PERS Tier IV - DC Plan	1,203	0	0
412.411	PERS Tier IV - Health Plan	37	0	0
412.412	PERS Tier IV - HRA	122	0	0
412.413	PERS Tier IV - OD&D	20	0	0
412.600	Workers Compensation	1,687	3,949	6,565
412.700	Sbs Contribution	6,910	10,535	14,771
Total Benefits		74,868	112,019	180,618
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	864	1,400	600
413.200	Expense Reimb-Within Boro	242	0	200
Total Expenses Within Borough		1,106	1,400	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,387	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,275	11,600	3,840
414.400	Travel Tickets	1,245	5,350	4,800
Total Expenses Outside Of Boro		6,907	17,950	9,640
EX21-Communications				
421.100	Telephone	315	630	630
421.200	Postage	15	400	400
Total Communications		330	1,030	1,030
EX26-Professional Charges				
426.300	Dues & Fees	1,010	225	1,000
426.600	Computer Software	0	200	390
Total Professional Charges		1,010	425	1,390
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	600	600
Total Maintenance Services		0	600	600



Matanuska-Susitna Borough
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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,630	14,555	16,072
429.210	Training/Instructor Fees	250	0	0
429.900	Other Contractual	77,600	40,000	32,000
Total Other Contractual		85,480	54,555	48,072
EX30-Office Supplies				
430.100	Office Supplies < \$500	278	500	500
Total Office Supplies		278	500	500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	50	0
Total Maintenance Supplies		0	50	0
EX33-Misc Supplies				
433.100	Personnel Supplies	302	0	0
433.200	Medical Supplies	0	425	425
433.300	Books/Subscriptions	0	100	100
433.900	Other Supplies	110	0	0
Total Misc Supplies		412	525	525
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,464	0
434.100	Other Equip under \$5,000	0	390	240
Total Equipment Under \$5,000		0	4,854	240
Division Total:	Community Develop-Admin	283,406	365,764	484,041



Matanuska-Susitna Borough
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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX22-Advertising				
422.000	Advertising	0	190	0
Total Advertising		0	190	0
EX29-Other Contractual				
429.900	Other Contractual	30,350	32,700	26,160
Total Other Contractual		30,350	32,700	26,160
Division Total:	Community Enrichment	30,350	32,890	26,160



Matanuska-Susitna Borough
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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.				
EX11-Salaries & Wages				
411.100	Permanent Wages	11,151	11,771	12,041
411.200	Temp Wages & Adjmts	17,254	25,000	25,563
411.300	Overtime Wages	261	500	383
Total Salaries & Wages		28,666	37,271	37,987
EX12-Benefits				
412.100	Insurance Contrib	5,962	5,985	6,990
412.190	Life Insurance	0	0	43
412.200	Unemployment Contrib	173	224	229
412.300	Medicare	416	541	553
412.400	Retirement Contrib. - DB Plan	3,687	3,775	4,499
412.600	Workers Compensation	2,129	2,895	3,258
412.700	Sbs Contribution	1,758	2,285	2,337
Total Benefits		14,125	15,705	17,909
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	1,780	2,892
Total Utilities-Building Oprtns		0	1,780	2,892
EX25-Rental/Lease				
425.300	Equipment Rental	0	360	360
Total Rental/Lease		0	360	360
EX29-Other Contractual				
429.900	Other Contractual	2,044	25,665	28,000
Total Other Contractual		2,044	25,665	28,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	455	12,399	14,500
Total Maintenance Supplies		455	12,399	14,500
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	2,101	0
Total Small Bldg Const/Imprv		0	2,101	0
Division Total:	Recreation Infrastructure Maint.	45,290	95,281	101,648



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	64,856	67,745	69,407
411.200	Temp Wages & Adjmts	58,178	40,000	40,860
411.300	Overtime Wages	12,622	13,000	9,960
Total Salaries & Wages		135,656	120,745	120,227
EX12-Benefits				
412.100	Insurance Contrib	19,786	19,950	23,300
412.190	Life Insurance	0	0	143
412.200	Unemployment Contrib	814	725	742
412.300	Medicare	1,967	1,751	1,792
412.400	Retirement Contrib. - DB Plan	24,967	24,838	29,635
412.600	Workers Compensation	4,893	9,378	10,560
412.700	Sbs Contribution	8,314	7,402	7,574
Total Benefits		60,741	64,044	73,746
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,525	1,200	1,500
Total Expenses Within Borough		1,525	1,200	1,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	786	570	500
Total Expenses Outside Of Boro		786	570	500
EX26-Professional Charges				
426.300	Dues & Fees	335	865	865
426.500	Recording Fees	0	300	500
426.900	Other Professional Chgs	29,070	0	0
Total Professional Charges		29,405	1,165	1,365
EX29-Other Contractual				
429.900	Other Contractual	17,920	7,661	12,000
Total Other Contractual		17,920	7,661	12,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	300	200
431.400	Grounds Maint Supplies	0	785	0
Total Maintenance Supplies		0	1,085	200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
Total Fuel/Oil-Vehicle Use		0	300	300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 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	100	100
433.200	Medical Supplies	0	0	100
433.900	Other Supplies	1,094	3,203	0
Total	Misc Supplies	1,094	3,503	400
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	2,746
434.100	Other Equip under \$5,000	0	2,651	0
Total	Equipment Under \$5,000	0	2,651	2,746
Division Total: Trails Management		247,127	202,924	212,984
Department Total: Community Development		3,269,353	3,736,390	4,104,343
Fund Total: AREAWIDE		109,697,893	132,903,996	129,588,049

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	4,105,756	3,996,638	4,444,142
TOTAL EXPENDITURES	4,236,244	4,428,169	4,812,969

Audit fund balance 6/30/2011 835,734

Estimated revenue 2011-2012 fiscal year 3,996,638

Estimated expenditures 2011-2012 fiscal year (4,428,169)

Adjustment to Fund Balance (431,531)

Estimated total fund balance 6/30/2012 404,203

Fiscal Year 2013 operations:

Estimated operating revenues 4,444,142

Estimated expenditures (4,077,969)

Transfers out:

Areawide (85,000)

Debt Service (565,000)

Capital (85,000)

Estimated FY2013 adjustment to fund balance (368,827)

Estimated total fund balance 6/30/2013 35,376

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 6/30/2013 5,376

FY 2013 REVENUE SUMMARY: FUND 200**NON-AREAWIDE**

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
PROPERTY TAXES	2,697,748	2,903,040	3,338,000
STATE GRANTS & SHARED REVENUES	862,719	792,000	782,000
FEES & OTHER MISC. INCOME	261,398	219,600	227,500
INTEREST EARNINGS	598	660	290
RECOVERIES & TRANSFERS	149,576	68,838	95,852
MISCELLANEOUS	133,717	12,500	500
TOTAL REVENUES	4,105,756	3,996,638	4,444,142

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2010-2011	2011-2012	2012-2013
		ACTUAL	AMENDED	APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	2,348,232	2,561,200	2,991,200
311 101	Real Prop-Scit/Dvet/Farm	21	-	-
311 102	Real Property Taxes - Delinquent	94,622	80,000	80,000
311 200	Personal Property Tax	4,515	4,900	-
311 202	Personal Property Tax - Delinquent	1	-	-
311 400	Penalty and Interest	40,747	37,000	40,000
311 500	Vehicle Tax/State Collected	209,610	219,940	226,800
	TOTAL 311	2,697,748	2,903,040	3,338,000
	STATE GRANTS:			
334 400	Sutton Library	8,026	8,000	8,000
334 400	Talkeetna Library	8,026	8,000	8,000
334 400	Big Lake Library	8,026	8,000	8,000
334 400	Willow Library	8,025	8,000	8,000
	TOTAL 334	32,103	32,000	32,000
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	741,508	760,000	750,000
	TOTAL 336	741,508	760,000	750,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	89,108	-	-
	TOTAL 337	89,108	-	-
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	461	700	300
341 935	Library Fees & Fines	25,202	25,000	20,000
341 XXX	Animal Care Fees	166,095	133,400	147,700
341 955	Animal Microchips	26,977	27,000	25,000
341 956	Animal Care Crematory Fees	9,615	8,000	8,000
341 960	Animal Care Fines	13,702	6,000	10,000
341 995	Vehicle Removal Fees	2,310	3,000	2,000
	TOTAL 341	244,362	203,100	213,000

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
	ANIMAL CARE FEES:			
345 000	Animal Care - Retr Cks	(154)	-	-
345 100	A/C Wasilla	8,873	7,000	7,000
345 200	A/C Palmer	6,632	8,500	6,500
345 300	A/C Houston	1,685	1,000	1,000
	TOTAL 345	17,036	16,500	14,500
	INTEREST EARNINGS:			
361 100	Interest Earnings	598	660	290
	TOTAL 361	598	660	290
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	46,835	-	-
	TOTAL 367	46,835	-	-
	RECOVERY WAGES,FRINGE,EXP.			
368 400	From Cities	39,469	-	37,248
368 500	From School District	63,272	68,838	58,604
	TOTAL 368	102,741	68,838	95,852
	OTHER REVENUES			
369 100	Miscellaneous	8,620	500	500
369 900	Donations	125,097	12,000	-
	TOTAL 369	133,717	12,500	500
	TOTAL REVENUES	4,105,756	3,996,638	4,444,142

311 000 GENERAL PROPERTY TAXES

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$6,925,342,100 for non-areawide purposes. A mill rate of .489 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	6,338,802,700	3,099,600	0	108,400	2,991,200
Sr Cit/Vet	532,540,300	260,400	260,400	0	0
Farm	53,999,100	0	0	0	0
Personal	0	510,000	0	0	0
Total	6,925,342,100	3,360,000	260,400	108,400	2,991,200

311 100	Real Property Taxes-Current	2,991,200
311 102	Real Property Taxes-Delinquent	80,000
311 200	Personal Property Taxes-Current	0

311 400 PENALTY AND INTEREST ON DELINQUENT TAXES: State statutes require penalty and interest charges on delinquent taxes. The rates are as follows:

Penalty on Delinquent Accounts:

1-30 days delinquent	5% of tax due
31-60 days delinquent	10% of tax due
Over 61 days	15% of tax due

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2013 is estimated at \$40,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$226,800 in vehicle tax revenue for fiscal year 2013.

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 \$750,000.

341 000 GENERAL GOVERNMENT

341 900 MISCELLANEOUS FEES: Revenue from miscellaneous fees is estimated at \$300.

341 935 LIBRARY FEES AND FINES: Estimated revenue from library fees and fines is \$20,000.

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at \$147,700.

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

341.956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$8,000 for fiscal year 2013.

341 960 ANIMAL CARE FINES: \$10,000 is estimated for animal care fines.

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

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 \$6,500.

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 \$290 for fiscal year 2013.

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 2013 the school district's portion is \$95,852.

369 100 OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2013 are projected to equal \$500.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
000	Intergovernmental Transfers	658,600	656,000	650,000
000	Capital Projects	263,090	48,000	85,000
415	Vehicle Removal Program	33,559	41,889	43,009
110	Administration	-	1,000	1,000
113	Common Contractual	-	3,000	2,000
114	Economic Development	237,638	349,668	393,193
606	Animal Care	1,679,664	1,861,779	2,020,422
614	Animal Care Board	680	4,550	4,550
129	Recreational Services	-	-	-
501	Library Board	631	1,000	1,000
503	Sutton Library	224,746	237,507	278,799
504	Talkeetna Library	236,343	260,850	286,508
505	Trapper Creek Library	137,144	145,728	154,183
507	Willow Library	277,755	260,036	274,687
508	Big Lake Library	297,918	331,340	349,176
121	Information Technology	188,476	225,822	269,442
	FUND 200 TOTAL	4,236,244	4,428,169	4,812,969



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,348,232	2,561,200	2,991,200
311.101	Real Prop-SCit/DVet/Farm	21	0	0
311.102	Real Property-Delinquent	94,622	80,000	80,000
311.200	Personal Property	4,515	4,900	0
311.202	Personal Property-Delinq	1	0	0
311.400	Penalty & Interest	40,747	37,000	40,000
311.500	Vehicle Tax State Collec	209,610	219,940	226,800
Total	General Property Taxes	2,697,748	2,903,040	3,338,000
RE34-State Grants				
334.400	Library	32,103	32,000	32,000
Total	State Grants	32,103	32,000	32,000
RE36-State Pilot				
336.100	Utility	741,508	760,000	750,000
Total	State Pilot	741,508	760,000	750,000
RE37-Other State Revenue				
337.800	State PERS Relief	89,108	0	0
Total	Other State Revenue	89,108	0	0
RE41-General Government				
341.900	Miscellaneous Fees	461	700	300
341.935	Library Fees & Fines	25,202	25,000	20,000
341.950	Animal Licensing Fees	20,821	20,000	20,000
341.951	Kennel Licensing Fees	3,518	2,000	3,500
341.952	Animal Impound Fees	24,811	20,000	20,000
341.953	Kennel & Boarding Fees	16,770	14,000	15,000
341.954	Animal Adoption Fees	34,087	25,000	25,000
341.955	Animal Microchips	26,977	27,000	25,000
341.956	A/C Crematory Fees	9,615	8,000	8,000
341.957	Euthanasia Fees	3,650	4,000	4,000
341.958	Spay/Neuter Fees	32,658	20,000	35,000
341.959	Animal Treatment Fees	29,100	28,000	25,000
341.960	Animal Care Fines	13,702	6,000	10,000
341.961	Animal Supply Sales	680	400	200
341.995	Vehicle Removal Fees	2,310	3,000	2,000
Total	General Government	244,362	203,100	213,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(154)	0	0
345.100	A/C Wasilla	8,873	7,000	7,000
345.200	A/C Palmer	6,632	8,500	6,500
345.300	A/C Houston	1,685	1,000	1,000
Total	Animal Care Fees	17,036	16,500	14,500
RE61-Interest Earnings				
361.100	Interest On Investments	598	660	290
Total	Interest Earnings	598	660	290
RE67-Transfer From Other Funds				
367.400	Capital Projects	46,835	0	0
Total	Transfer From Other Funds	46,835	0	0
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	39,469	0	37,248
368.500	School District	63,272	68,838	58,604
Total	Recovery Wage,Fringe,Exp	102,741	68,838	95,852
RE69-Other Revenue Sources				
369.100	Miscellaneous	8,620	500	500
369.900	Donations	125,097	12,000	0
Total	Other Revenue Sources	133,717	12,500	500
Division Total: Non-Departmental		4,105,756	\$3,996,638	\$4,444,142
Department Total: Non-Departmental		4,105,756	\$3,996,638	\$4,444,142
Fund Total: NON AREAWIDE		4,105,756	\$3,996,638	\$4,444,142



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	13,600	15,000	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	20,000	20,000
443.300	Maintenance	10,000	10,000	10,000
Total	Intra Govern/Recov Expens	88,600	85,000	85,000
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	570,000	571,000	565,000
Total	Operating Fund Transfers	570,000	571,000	565,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	2,772	0	0
446.700	Tfr415/425/430/435/440/47	260,318	48,000	85,000
Total	Capital Project Transfers	263,090	48,000	85,000
Division Total:	Non-Departmental	921,690	704,000	735,000
Department Total:	Non-Departmental	921,690	704,000	735,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX22-Advertising				
422.000	Advertising	0	1,000	1,000
Total	Advertising	0	1,000	1,000
Division Total:	Administration	0	1,000	1,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	148,132	84,912	149,256
411.200	Temp Wages & Adjmts	536	0	0
411.300	Overtime Wages	0	1,750	1,500
Total Salaries & Wages		148,668	86,662	150,756
EX12-Benefits				
412.100	Insurance Contrib	36,813	25,079	46,600
412.190	Life Insurance	0	0	286
412.200	Unemployment Contrib	893	521	908
412.300	Medicare	2,156	1,257	2,194
412.400	Retirement Contrib. - DB Plan	26,323	31,003	54,210
412.410	PERS Tier IV - DC Plan	6,725	0	0
412.411	PERS Tier IV - Health Plan	220	0	0
412.412	PERS Tier IV - HRA	1,721	0	0
412.413	PERS Tier IV - OD&D	123	0	0
412.600	Workers Compensation	1,389	1,039	1,997
412.700	Sbs Contribution	9,114	5,312	9,272
Total Benefits		85,477	64,211	115,467
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	284	600	1,000
413.200	Expense Reimb-Within Boro	85	1,000	1,000
Total Expenses Within Borough		369	1,600	2,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	226	200	1,000
414.200	Exp Reimb- Outside Boro	0	2,000	1,500
414.400	Travel Tickets	0	1,780	2,400
Total Expenses Outside Of Boro		226	3,980	4,900
EX21-Communications				
421.100	Telephone	414	950	500
Total Communications		414	950	500
EX22-Advertising				
422.000	Advertising	0	0	4,000
Total Advertising		0	0	4,000
EX23-Printing				
423.000	Printing	0	865	5,000
Total Printing		0	865	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX25-Rental/Lease				
425.200	Building Rental	0	400	400
425.300	Equipment Rental	0	55	1,000
Total Rental/Lease		0	455	1,400
EX26-Professional Charges				
426.300	Dues & Fees	536	6,400	2,500
426.600	Computer Software	0	95	1,500
426.900	Other Professional Chgs	0	70,000	65,000
Total Professional Charges		536	76,495	69,000
EX27-Insurance & Bond				
427.500	Liability Insurance	261	275	420
Total Insurance & Bond		261	275	420
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	1,000
Total Maintenance Services		0	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	565	1,350
429.210	Training/Instructor Fees	0	305	500
429.900	Other Contractual	0	104,200	30,000
Total Other Contractual		0	105,070	31,850
EX30-Office Supplies				
430.100	Office Supplies < \$500	570	840	2,500
Total Office Supplies		570	840	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	200
Total Maintenance Supplies		0	0	200
EX33-Misc Supplies				
433.100	Personnel Supplies	0	60	200
433.300	Books/Subscriptions	95	360	1,500
433.900	Other Supplies	511	1,080	500
Total Misc Supplies		606	1,500	2,200
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,995	0
434.100	Other Equip under \$5,000	0	505	1,500
434.300	Furniture Under \$5,000	511	265	500
Total Equipment Under \$5,000		511	5,765	2,000
Division Total:	Economic Development	237,638	349,668	393,193



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	666,072	692,434	737,064
411.200	Temp Wages & Adjmts	144,583	156,424	160,650
411.300	Overtime Wages	32,814	30,000	22,500
Total Salaries & Wages		843,469	878,858	920,214
EX12-Benefits				
412.100	Insurance Contrib	231,951	238,403	278,435
412.190	Life Insurance	0	0	1,709
412.200	Unemployment Contrib	5,061	5,274	5,567
412.300	Medicare	12,231	12,744	13,452
412.400	Retirement Contrib. - DB Plan	112,973	222,221	274,916
412.410	PERS Tier IV - DC Plan	58,354	0	0
412.411	PERS Tier IV - Health Plan	1,761	0	0
412.412	PERS Tier IV - HRA	9,504	0	0
412.413	PERS Tier IV - OD&D	983	0	0
412.600	Workers Compensation	39,007	43,881	50,991
412.700	Sbs Contribution	51,688	53,874	56,869
Total Benefits		523,513	576,397	681,939
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	300	733	150
413.300	Exp Allowance-Within Boro	0	150	150
413.900	Other Exp - Within Boro	0	400	400
Total Expenses Within Borough		300	1,483	900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	5,890	7,500	3,000
414.400	Travel Tickets	3,001	5,000	3,750
414.800	Moving Expenses	0	2,500	0
Total Expenses Outside Of Boro		8,891	15,300	7,050
EX21-Communications				
421.100	Telephone	14,319	17,780	17,780
421.200	Postage	1,527	1,000	3,500
421.300	Communication Network	2,436	1,500	3,000
Total Communications		18,282	20,280	24,280
EX22-Advertising				
422.000	Advertising	2,002	2,050	1,500
Total Advertising		2,002	2,050	1,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX23-Printing				
423.000	Printing	1,580	3,740	3,500
Total Printing		1,580	3,740	3,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	35,712	42,000	45,000
424.300	Natural Gas	40,108	55,550	65,000
424.400	Lp-Propane	43	300	300
424.500	Garbage Pickups	2,078	300	1,800
424.600	Heating Fuel-Oil	0	500	500
Total Utilities-Building Oprtns		77,941	98,650	112,600
EX25-Rental/Lease				
425.200	Building Rental	0	0	200
425.300	Equipment Rental	702	900	1,000
Total Rental/Lease		702	900	1,200
EX26-Professional Charges				
426.200	Legal	0	200	500
426.300	Dues & Fees	2,641	1,600	3,000
426.600	Computer Software	10,465	1,053	0
426.900	Other Professional Chgs	899	2,660	6,000
Total Professional Charges		14,005	5,513	9,500
EX27-Insurance & Bond				
427.100	Property Insurance	10,065	12,100	13,400
427.200	Vehicle Insurance	1,579	1,700	0
427.500	Liability Insurance	2,141	3,500	2,700
Total Insurance & Bond		13,785	17,300	16,100
EX28-Maintenance Services				
428.100	Building Maint Services	8,040	4,049	6,000
428.200	Grounds Maint Services	90	1,200	1,200
428.300	Equipment Maint Services	4,287	6,171	6,171
428.400	Vehicle Maint Services	36	50	1,500
428.500	Commun Equip Maint Servic	812	650	3,330
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		13,265	12,370	18,451
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,164	3,550	4,500
429.210	Training/Instructor Fees	399	5,800	3,000
429.900	Other Contractual	3,791	11,000	11,000
Total Other Contractual		5,354	20,350	18,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,744	7,880	5,000
430.200	Copier/Fax Supplies	0	300	2,300
Total Office Supplies		4,744	8,180	7,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	8	600	600
431.200	Building Maint Supplies	4,945	8,000	8,000
431.300	Equipment Maint Supplies	750	7,352	10,000
431.400	Grounds Maint Supplies	174	500	1,500
431.900	Other Maint. Supplies	0	400	400
Total Maintenance Supplies		5,877	16,852	20,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	250	250
432.200	Gas	26,142	34,280	42,500
432.300	Diesel Fuel	0	800	800
Total Fuel/Oil-Vehicle Use		26,142	35,330	43,550
EX33-Misc Supplies				
433.100	Personnel Supplies	2,431	5,550	5,200
433.110	Clothing	1,527	6,000	2,500
433.120	Tools under \$500	427	700	500
433.200	Medical Supplies	393	600	600
433.300	Books/Subscriptions	0	500	500
433.500	Training Supplies	0	0	500
433.700	Resale Supplies	998	1,830	0
433.900	Other Supplies	102,903	94,597	85,800
433.950	AC&R Animal Supplies	0	20,000	22,000
Total Misc Supplies		108,679	129,777	117,600
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,175	6,000	13,238
434.100	Other Equip under \$5,000	4,894	12,215	2,500
434.300	Furniture Under \$5,000	1,064	234	0
Total Equipment Under \$5,000		11,133	18,449	15,738
Division Total:	Animal Care & Regulation	1,679,664	1,861,779	2,020,422



Matanuska-Susitna Borough
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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	533	800	800
Total	Expenses Within Borough	533	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total	Expenses Outside Of Boro	0	100	100
EX23-Printing				
423.000	Printing	0	500	500
Total	Printing	0	500	500
EX26-Professional Charges				
426.200	Legal	147	1,500	1,500
Total	Professional Charges	147	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	680	4,550	4,550
Department Total:	Assembly	1,917,982	2,216,997	2,419,165



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	64,752	67,236	69,059
411.300	Overtime Wages	1,264	2,000	1,350
Total Salaries & Wages		66,016	69,236	70,409
EX12-Benefits				
412.100	Insurance Contrib	19,873	19,950	23,300
412.190	Life Insurance	0	0	143
412.200	Unemployment Contrib	397	416	426
412.300	Medicare	958	1,004	1,028
412.400	Retirement Contrib. - DB Plan	21,385	21,297	25,396
412.600	Workers Compensation	754	831	936
412.700	Sbs Contribution	4,047	4,245	4,344
Total Benefits		47,414	47,743	55,573
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	62	0	0
Total Expenses Within Borough		62	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	50
414.200	Exp Reimb- Outside Boro	0	0	787
414.400	Travel Tickets	0	0	675
Total Expenses Outside Of Boro		0	0	1,512
EX21-Communications				
421.100	Telephone	848	1,360	960
421.200	Postage	66	75	65
421.300	Communication Network	5,809	6,500	6,135
Total Communications		6,723	7,935	7,160
EX23-Printing				
423.000	Printing	0	1,000	0
Total Printing		0	1,000	0
EX26-Professional Charges				
426.300	Dues & Fees	90	100	150
426.600	Computer Software	56,269	76,775	102,818
Total Professional Charges		56,359	76,875	102,968
EX27-Insurance & Bond				
427.500	Liability Insurance	171	300	225
Total Insurance & Bond		171	300	225
EX28-Maintenance Services				
428.300	Equipment Maint Services	271	0	0
Total Maintenance Services		271	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,200	2,606
429.210	Training/Instructor Fees	340	0	0
429.900	Other Contractual	0	1,125	0
Total Other Contractual		340	2,325	2,606
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	250	0
Total Office Supplies		0	250	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	1,576	0	186
Total Maintenance Supplies		1,576	0	186
EX33-Misc Supplies				
433.300	Books/Subscriptions	9,544	9,978	10,303
433.900	Other Supplies	0	836	0
Total Misc Supplies		9,544	10,814	10,303
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	9,334	18,500
Total Equipment Under \$5,000		0	9,334	18,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10	0
Total Equipment Over \$5000		0	10	0
Division Total:	Office of Information Technology	188,476	225,822	269,442
Department Total:	Information Technology	188,476	225,822	269,442



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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	2,000
Total	Insurance & Bond	0	3,000	2,000
Division Total:	Common Contractual	0	3,000	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,791	7,369	6,610
411.200	Temp Wages & Adjmts	8,145	5,000	5,000
411.300	Overtime Wages	25	0	0
Total Salaries & Wages		14,961	12,369	11,610
EX12-Benefits				
412.100	Insurance Contrib	1,975	1,995	2,330
412.190	Life Insurance	0	0	15
412.200	Unemployment Contrib	90	75	70
412.300	Medicare	217	180	169
412.400	Retirement Contrib. - DB Plan	2,008	2,267	2,369
412.600	Workers Compensation	1,854	1,614	1,594
412.700	Sbs Contribution	917	759	712
Total Benefits		7,061	6,890	7,259
EX21-Communications				
421.100	Telephone	835	700	800
421.200	Postage	0	600	600
Total Communications		835	1,300	1,400
EX22-Advertising				
422.000	Advertising	0	300	300
Total Advertising		0	300	300
EX23-Printing				
423.000	Printing	0	500	500
Total Printing		0	500	500
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	52	500	0
Total Utilities-Building Oprtns		52	500	0
EX27-Insurance & Bond				
427.500	Liability Insurance	29	30	40
Total Insurance & Bond		29	30	40
EX28-Maintenance Services				
428.200	Grounds Maint Services	1,400	3,400	2,500
Total Maintenance Services		1,400	3,400	2,500
EX29-Other Contractual				
429.900	Other Contractual	7,411	14,600	17,000
Total Other Contractual		7,411	14,600	17,000



Matanuska-Susitna Borough
Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,810	1,600	2,000
Total	Fuel/Oil-Vehicle Use	1,810	1,600	2,000
EX33-Misc Supplies				
433.900	Other Supplies	0	400	400
Total	Misc Supplies	0	400	400
Division Total:	Vehicle Removal Program	33,559	41,889	43,009



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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>33,559</u>	<u>41,889</u>	<u>43,009</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
Division Total:	Recreational Services	0	0	0



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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	631	1,000	1,000
Total	Expenses Within Borough	631	1,000	1,000
Division Total:	Library Board	631	1,000	1,000



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	96,808	98,719	111,370
411.200	Temp Wages & Adjmts	6,681	6,600	6,749
Total Salaries & Wages		103,489	105,319	118,119
EX12-Benefits				
412.100	Insurance Contrib	38,692	29,925	40,775
412.190	Life Insurance	0	0	251
412.200	Unemployment Contrib	622	633	709
412.300	Medicare	451	1,528	1,713
412.400	Retirement Contrib. - DB Plan	30,283	29,520	40,021
412.600	Workers Compensation	1,144	1,263	1,560
412.700	Sbs Contribution	6,344	6,457	7,241
Total Benefits		77,536	69,326	92,270
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	117	25	175
Total Expenses Within Borough		117	25	175
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	60	175	175
414.200	Exp Reimb- Outside Boro	231	500	375
414.400	Travel Tickets	0	(570)	375
Total Expenses Outside Of Boro		291	105	925
EX21-Communications				
421.100	Telephone	2,160	4,050	6,050
421.200	Postage	772	750	800
Total Communications		2,932	4,800	6,850
EX22-Advertising				
422.000	Advertising	75	150	150
Total Advertising		75	150	150
EX23-Printing				
423.000	Printing	181	200	200
Total Printing		181	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,522	5,000	6,000
424.500	Garbage Pickups	283	665	750
424.600	Heating Fuel-Oil	3,541	9,853	6,500
Total Utilities-Building Oprtns		7,346	15,518	13,250
EX25-Rental/Lease				
425.300	Equipment Rental	1,416	1,546	1,380
Total Rental/Lease		1,416	1,546	1,380



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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX26-Professional Charges				
426.300	Dues & Fees	70	170	350
426.600	Computer Software	137	500	700
Total Professional Charges		207	670	1,050
EX27-Insurance & Bond				
427.100	Property Insurance	871	1,050	1,160
427.500	Liability Insurance	261	300	320
Total Insurance & Bond		1,132	1,350	1,480
EX28-Maintenance Services				
428.100	Building Maint Services	2,313	1,655	2,775
428.200	Grounds Maint Services	630	3,050	2,000
428.300	Equipment Maint Services	41	250	250
Total Maintenance Services		2,984	4,955	5,025
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	150	487
429.710	Testing	429	510	510
429.900	Other Contractual	5,972	9,701	8,900
Total Other Contractual		6,401	10,361	9,897
EX30-Office Supplies				
430.100	Office Supplies < \$500	285	1,025	900
430.200	Copier/Fax Supplies	0	100	200
Total Office Supplies		285	1,125	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	232	200	200
431.300	Equipment Maint Supplies	100	124	250
431.400	Grounds Maint Supplies	(46)	125	125
431.900	Other Maint. Supplies	606	750	900
Total Maintenance Supplies		892	1,199	1,475
EX33-Misc Supplies				
433.100	Personnel Supplies	23	0	0
433.300	Books/Subscriptions	16,981	18,500	22,000
433.900	Other Supplies	563	775	2,073
Total Misc Supplies		17,567	19,275	24,073
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,428	1,428	0
434.100	Other Equip under \$5,000	467	155	1,380
Total Equipment Under \$5,000		1,895	1,583	1,380
Division Total: Sutton Library		224,746	237,507	278,799



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	77,013	82,721	87,996
411.200	Temp Wages & Adjmts	14,728	17,904	18,858
Total Salaries & Wages		91,741	100,625	106,854
EX12-Benefits				
412.100	Insurance Contrib	38,692	32,519	37,979
412.190	Life Insurance	0	0	234
412.200	Unemployment Contrib	551	604	642
412.300	Medicare	1,331	1,460	1,550
412.400	Retirement Contrib. - DB Plan	16,889	25,445	31,538
412.410	PERS Tier IV - DC Plan	3,826	0	0
412.411	PERS Tier IV - Health Plan	137	0	0
412.412	PERS Tier IV - HRA	1,435	0	0
412.413	PERS Tier IV - OD&D	77	0	0
412.600	Workers Compensation	1,048	1,207	1,411
412.700	Sbs Contribution	5,624	6,169	6,551
Total Benefits		69,610	67,404	79,905
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,378	1,989	2,172
Total Expenses Within Borough		1,378	1,989	2,172
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	138	626	450
414.200	Exp Reimb- Outside Boro	204	2,190	2,017
414.400	Travel Tickets	0	700	712
Total Expenses Outside Of Boro		342	3,516	3,179
EX21-Communications				
421.100	Telephone	4,838	6,080	6,750
421.200	Postage	1,316	1,500	1,650
Total Communications		6,154	7,580	8,400
EX22-Advertising				
422.000	Advertising	75	200	350
Total Advertising		75	200	350
EX23-Printing				
423.000	Printing	99	1,200	275
Total Printing		99	1,200	275



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 <u>Actual</u> <u>Expense</u>	2012 <u>Amended</u> <u>Budget</u>	2013 <u>Assembly</u> <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,667	4,000	4,260
424.200	Water & Sewer	558	562	1,000
424.500	Garbage Pickups	711	790	850
424.600	Heating Fuel-Oil	4,645	4,080	4,800
Total Utilities-Building Oprtns		8,581	9,432	10,910
EX25-Rental/Lease				
425.300	Equipment Rental	1,392	1,560	1,380
Total Rental/Lease		1,392	1,560	1,380
EX26-Professional Charges				
426.300	Dues & Fees	595	450	615
426.600	Computer Software	139	2,500	2,650
Total Professional Charges		734	2,950	3,265
EX27-Insurance & Bond				
427.100	Property Insurance	10,282	11,840	12,500
427.500	Liability Insurance	236	300	310
Total Insurance & Bond		10,518	12,140	12,810
EX28-Maintenance Services				
428.100	Building Maint Services	1,580	7,250	7,150
428.200	Grounds Maint Services	2,030	2,780	2,470
428.300	Equipment Maint Services	1,131	300	450
Total Maintenance Services		4,741	10,330	10,070
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,200	1,050
429.210	Training/Instructor Fees	0	780	780
429.900	Other Contractual	2,214	4,600	5,380
Total Other Contractual		2,214	6,580	7,210
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,942	1,727	1,632
Total Office Supplies		1,942	1,727	1,632
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	782	850	875
431.300	Equipment Maint Supplies	108	122	200
431.400	Grounds Maint Supplies	241	400	400
431.900	Other Maint. Supplies	2,415	1,700	1,800
Total Maintenance Supplies		3,546	3,072	3,275



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

Expense

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<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX33-Misc Supplies				
433.120	Tools under \$500	0	0	65
433.200	Medical Supplies	0	45	0
433.300	Books/Subscriptions	27,033	26,000	29,586
433.900	Other Supplies	1,546	2,750	2,250
Total Misc Supplies		28,579	28,795	31,901
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,087	0	0
434.100	Other Equip under \$5,000	1,610	1,750	2,670
434.300	Furniture Under \$5,000	0	0	250
Total Equipment Under \$5,000		4,697	1,750	2,920
Division Total:	Talkeetna Library	236,343	260,850	286,508



**Matanuska-Susitna Borough
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Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	49,830	47,835	49,577
411.200	Temp Wages & Adjmts	5,692	6,846	7,000
411.300	Overtime Wages	174	0	0
Total Salaries & Wages		55,696	54,681	56,577
EX12-Benefits				
412.100	Insurance Contrib	14,813	14,963	17,475
412.190	Life Insurance	0	0	108
412.200	Unemployment Contrib	335	329	340
412.300	Medicare	808	793	821
412.400	Retirement Contrib. - DB Plan	14,770	14,714	17,769
412.600	Workers Compensation	586	656	747
412.700	Sbs Contribution	3,415	3,352	3,469
Total Benefits		34,727	34,807	40,729
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,528	1,685	1,950
Total Expenses Within Borough		1,528	1,685	1,950
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	270	290
414.200	Exp Reimb- Outside Boro	0	1,360	941
414.400	Travel Tickets	0	250	337
Total Expenses Outside Of Boro		0	1,880	1,568
EX21-Communications				
421.100	Telephone	4,587	6,135	6,135
421.200	Postage	359	550	550
Total Communications		4,946	6,685	6,685
EX22-Advertising				
422.000	Advertising	150	300	300
Total Advertising		150	300	300
EX23-Printing				
423.000	Printing	396	169	150
Total Printing		396	169	150
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,597	3,400	4,975
424.500	Garbage Pickups	30	100	100
424.600	Heating Fuel-Oil	4,319	4,925	5,600
Total Utilities-Building Oprtns		6,946	8,425	10,675



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX25-Rental/Lease				
425.300	Equipment Rental	1,679	371	0
Total Rental/Lease		1,679	371	0
EX26-Professional Charges				
426.300	Dues & Fees	131	285	285
426.600	Computer Software	0	210	260
Total Professional Charges		131	495	545
EX27-Insurance & Bond				
427.100	Property Insurance	1,703	2,050	2,100
427.500	Liability Insurance	137	150	170
Total Insurance & Bond		1,840	2,200	2,270
EX28-Maintenance Services				
428.100	Building Maint Services	0	480	325
428.200	Grounds Maint Services	3,075	4,500	4,500
428.300	Equipment Maint Services	1,726	1,360	1,010
Total Maintenance Services		4,801	6,340	5,835
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	815	986
429.710	Testing	242	245	190
429.900	Other Contractual	1,387	3,165	3,520
Total Other Contractual		1,629	4,225	4,696
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,218	800	1,000
430.200	Copier/Fax Supplies	0	150	200
Total Office Supplies		1,218	950	1,200
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	230	780	300
431.300	Equipment Maint Supplies	445	597	597
431.400	Grounds Maint Supplies	96	200	200
431.900	Other Maint. Supplies	663	500	500
Total Maintenance Supplies		1,434	2,077	1,597
EX33-Misc Supplies				
433.110	Clothing	0	0	75
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	12,993	14,725	16,011
433.900	Other Supplies	1,733	2,250	2,045
Total Misc Supplies		14,726	17,050	18,206



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,284	1,308	0
434.100	Other Equip under \$5,000	717	2,080	1,200
434.300	Furniture Under \$5,000	296	0	0
Total	Equipment Under \$5,000	5,297	3,388	1,200
Division Total:	Trapper Ck Library	137,144	145,728	154,183



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	107,323	96,074	99,964
411.200	Temp Wages & Adjmts	20,174	13,875	16,783
411.300	Overtime Wages	446	0	0
Total Salaries & Wages		127,943	109,949	116,747
EX12-Benefits				
412.100	Insurance Contrib	40,743	37,506	43,804
412.190	Life Insurance	0	0	269
412.200	Unemployment Contrib	768	660	701
412.300	Medicare	1,856	1,595	1,693
412.400	Retirement Contrib. - DB Plan	16,653	15,767	19,166
412.410	PERS Tier IV - DC Plan	6,075	0	0
412.411	PERS Tier IV - Health Plan	191	0	0
412.412	PERS Tier IV - HRA	1,261	0	0
412.413	PERS Tier IV - OD&D	106	0	0
412.600	Workers Compensation	1,214	1,319	1,542
412.700	Sbs Contribution	7,843	6,740	7,157
Total Benefits		76,710	63,587	74,332
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	991	700	700
Total Expenses Within Borough		991	700	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	160
414.200	Exp Reimb- Outside Boro	299	0	1,200
414.400	Travel Tickets	0	0	187
Total Expenses Outside Of Boro		299	0	1,547
EX21-Communications				
421.100	Telephone	4,973	5,500	6,500
421.200	Postage	1,440	2,075	1,600
Total Communications		6,413	7,575	8,100
EX22-Advertising				
422.000	Advertising	75	200	200
Total Advertising		75	200	200
EX23-Printing				
423.000	Printing	0	0	100
Total Printing		0	0	100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,554	2,800	2,800
424.500	Garbage Pickups	1,468	1,850	1,800
424.600	Heating Fuel-Oil	14,700	17,500	16,000
Total	Utilities-Building Oprtns	18,722	22,150	20,600
EX25-Rental/Lease				
425.300	Equipment Rental	1,572	1,720	1,600
Total	Rental/Lease	1,572	1,720	1,600
EX26-Professional Charges				
426.300	Dues & Fees	0	310	310
426.600	Computer Software	1,033	452	380
Total	Professional Charges	1,033	762	690
EX27-Insurance & Bond				
427.500	Liability Insurance	312	330	340
Total	Insurance & Bond	312	330	340
EX28-Maintenance Services				
428.100	Building Maint Services	240	0	0
428.200	Grounds Maint Services	2,072	4,710	3,500
428.300	Equipment Maint Services	1,217	656	100
Total	Maintenance Services	3,529	5,366	3,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	622
429.210	Training/Instructor Fees	399	0	0
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	354	1,278	576
429.900	Other Contractual	2,214	3,940	4,808
Total	Other Contractual	14,967	17,218	18,006
EX30-Office Supplies				
430.100	Office Supplies < \$500	967	765	1,000
430.200	Copier/Fax Supplies	0	100	100
Total	Office Supplies	967	865	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	622	100	100
431.300	Equipment Maint Supplies	656	422	195
431.400	Grounds Maint Supplies	0	50	500
431.900	Other Maint. Supplies	637	1,215	1,200
Total	Maintenance Supplies	1,915	1,787	1,995



Matanuska-Susitna Borough
Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX33-Misc Supplies				
433.100	Personnel Supplies	38	0	0
433.300	Books/Subscriptions	19,124	23,000	23,000
433.900	Other Supplies	609	1,000	1,150
Total Misc Supplies		19,771	24,000	24,150
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,428	1,987	0
434.100	Other Equip under \$5,000	88	880	880
434.300	Furniture Under \$5,000	1,020	960	0
Total Equipment Under \$5,000		2,536	3,827	880
Division Total:	Willow Library	277,755	260,036	274,687



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	118,852	115,842	118,756
411.200	Temp Wages & Adjmts	24,700	32,893	34,020
411.300	Overtime Wages	143	0	0
Total Salaries & Wages		143,695	148,735	152,776
EX12-Benefits				
412.100	Insurance Contrib	39,745	37,506	43,804
412.190	Life Insurance	0	0	269
412.200	Unemployment Contrib	863	893	917
412.300	Medicare	2,084	2,157	2,216
412.400	Retirement Contrib. - DB Plan	36,447	35,633	42,562
412.600	Workers Compensation	1,567	1,784	2,017
412.700	Sbs Contribution	8,809	9,118	9,366
Total Benefits		89,515	87,091	101,151
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	863	1,025	1,025
Total Expenses Within Borough		863	1,025	1,025
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	338	1,750	1,312
414.400	Travel Tickets	0	1,200	900
Total Expenses Outside Of Boro		338	3,050	2,312
EX21-Communications				
421.100	Telephone	6,697	7,250	7,250
421.200	Postage	1,351	1,500	1,700
Total Communications		8,048	8,750	8,950
EX22-Advertising				
422.000	Advertising	75	375	375
Total Advertising		75	375	375
EX23-Printing				
423.000	Printing	50	415	415
Total Printing		50	415	415
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,810	10,000	10,000
424.300	Natural Gas	6,354	11,995	12,500
424.500	Garbage Pickups	703	805	450
Total Utilities-Building Oprtns		15,867	22,800	22,950



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX25-Rental/Lease				
425.300	Equipment Rental	2,067	2,436	2,286
Total	Rental/Lease	2,067	2,436	2,286
EX26-Professional Charges				
426.300	Dues & Fees	485	629	629
426.600	Computer Software	258	4,250	2,500
Total	Professional Charges	743	4,879	3,129
EX27-Insurance & Bond				
427.100	Property Insurance	2,917	3,500	4,200
427.500	Liability Insurance	376	400	460
Total	Insurance & Bond	3,293	3,900	4,660
EX28-Maintenance Services				
428.100	Building Maint Services	1,214	1,825	1,825
428.200	Grounds Maint Services	425	2,300	2,500
428.300	Equipment Maint Services	1,559	425	425
Total	Maintenance Services	3,198	4,550	4,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	650	862
429.210	Training/Instructor Fees	0	464	0
429.710	Testing	242	500	500
429.900	Other Contractual	2,219	3,250	5,000
Total	Other Contractual	2,461	4,864	6,362
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,166	1,425	1,700
430.200	Copier/Fax Supplies	0	150	150
Total	Office Supplies	1,166	1,575	1,850
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,069	1,500	1,300
431.300	Equipment Maint Supplies	265	150	150
431.400	Grounds Maint Supplies	132	325	325
431.900	Other Maint. Supplies	925	2,175	1,200
Total	Maintenance Supplies	2,391	4,150	2,975
EX33-Misc Supplies				
433.100	Personnel Supplies	216	420	420
433.110	Clothing	0	0	200
433.120	Tools under \$500	18	0	0
433.300	Books/Subscriptions	20,551	27,000	28,300
433.900	Other Supplies	723	1,525	2,210
Total	Misc Supplies	21,508	28,945	31,130



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,428	3,000	0
434.100	Other Equip under \$5,000	1,212	800	2,080
Total	Equipment Under \$5,000	2,640	3,800	2,080
Division Total:	Big Lake Library	297,918	331,340	349,176
Department Total:	Community Development	1,174,537	1,236,461	1,344,353
Fund Total:	NON AREAWIDE	4,236,244	4,428,169	4,812,969

RECONCILIATION OF FUND BALANCE: 202

ENHANCED 911

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,108,053	894,350	902,400
TOTAL EXPENDITURES	1,167,008	894,350	1,390,363

Audited fund balance 6/30/2011			1,929,082
Estimated revenues 2011-2012 fiscal year	894,350		
Estimated expenditures 2011-2012 fiscal year	(894,350)		
Estimated FY2012 adjustment to fund balance		0	
Estimated fund balance 6/30/2012			1,929,082
Estimated revenues 2012-2013 fiscal year	902,400		
Estimated expenditures 2012-2013 fiscal year	(890,363)		
Capital	(500,000)		
Reserve for Capital	(1,000,000)		
Estimated FY2013 adjustment to fund balance		(1,487,963)	
Estimated fund balance 6/30/2013			441,119



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Revenue</u>	<u>2012Amend ed Budget</u>	<u>2013 Assembly Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	11,557	0	0
Total	Other State Revenue	11,557	0	0
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	1,027,712	891,000	900,000
Total	Public Safety	1,027,712	891,000	900,000
RE61-Interest Earnings				
361.100	Interest On Investments	4,989	3,350	2,400
Total	Interest Earnings	4,989	3,350	2,400
RE67-Transfer From Other Funds				
367.800	Enhanced 911 Fund	62,613	0	0
Total	Transfer From Other Funds	62,613	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	1,182	0	0
Total	Other Revenue Sources	1,182	0	0
Division Total:	Non-Departmental	1,108,053	\$894,350	\$902,400
Department Total:	Non-Departmental	1,108,053	\$894,350	\$902,400
Fund Total:	ENHANCED 911	1,108,053	\$894,350	\$902,400



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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	450,000	0	500,000
Total	Capital Project Transfers	450,000	0	500,000
	Division Total: Non-Departmental	450,000	0	500,000
	Department Total: Non-Departmental	450,000	0	500,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	111,197	113,401	120,107
411.200	Temp Wages & Adjmts	0	25,000	0
411.300	Overtime Wages	0	5,500	2,400
Total Salaries & Wages		111,197	143,901	122,507
EX12-Benefits				
412.100	Insurance Contrib	29,780	29,925	34,950
412.190	Life Insurance	0	0	215
412.200	Unemployment Contrib	668	864	740
412.300	Medicare	1,613	2,087	1,788
412.400	Retirement Contrib. - DB Plan	36,021	36,574	44,194
412.600	Workers Compensation	1,270	3,690	3,993
412.700	Sbs Contribution	6,817	8,822	7,559
Total Benefits		76,169	81,962	93,439
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	2,348	4,862	3,750
414.400	Travel Tickets	1,258	4,600	3,750
Total Expenses Outside Of Boro		3,606	10,772	8,810
EX21-Communications				
421.100	Telephone	55,236	86,715	86,716
421.200	Postage	300	15,000	15,000
Total Communications		55,536	101,715	101,716
EX22-Advertising				
422.000	Advertising	0	23,000	23,000
Total Advertising		0	23,000	23,000
EX23-Printing				
423.000	Printing	0	6,600	6,600
Total Printing		0	6,600	6,600
EX26-Professional Charges				
426.300	Dues & Fees	130	520	520
426.600	Computer Software	4,485	6,610	6,610
Total Professional Charges		4,615	7,130	7,130



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX27-Insurance & Bond				
427.500	Liability Insurance	271	300	375
Total Insurance & Bond		271	300	375
EX28-Maintenance Services				
428.500	Commun Equip Maint Servic	0	15,000	15,000
Total Maintenance Services		0	15,000	15,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,805	13,500	10,125
429.210	Training/Instructor Fees	0	7,500	7,500
429.600	Vehicle and Junk Removal	30,687	0	0
429.900	Other Contractual	426,137	410,386	401,416
Total Other Contractual		459,629	431,386	419,041
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	5,027	3,025	16,100
Total Misc Supplies		5,027	3,245	16,320
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	575	12,500
Total Equipment Under \$5,000		0	575	12,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	958	21,237	6,398
Total Equipment Over \$5000		958	21,237	6,398
EX53-Miscellaneous				
453.000	Miscellaneous	0	46,067	56,067
Total Miscellaneous		0	46,067	56,067
Division Total: Office of Information Technology		717,008	894,350	890,363
Department Total: Information Technology		717,008	894,350	890,363
Fund Total: ENHANCED 911		1,167,008	894,350	1,390,363

RECONCILIATION OF FUND BALANCE: 203**LAND MANAGEMENT**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	891,180	894,380	709,700
TOTAL EXPENDITURES	932,404	1,130,831	917,126

Audit balance as of 6/30/2011			6,912,295
Land Management Permanent Fund		(5,507,300)	
Interfund note receivable		(236,079)	
Interest Earnings on Permanent Fund		(13,547)	
Unreserved, undesignated audited fund balance at 6/30/2011			1,155,369
Estimated revenues 2011-2012 fiscal year		894,380	
Estimated expenditures 2011-2012 fiscal year		(1,130,831)	
Estimated contribution to Permanent Fund		(93,575)	
Estimated Interest Earnings on Permanent Fund		(7,000)	
Estimated Adjustment to Fund Balance		(337,026)	
Estimated fund balance 6/30/2012			818,343
Estimated revenues 2012-2013 fiscal year		709,700	
Estimated expenditures 2012-2013 fiscal year		(917,126)	
Estimated contribution to Permanent Fund		(111,500)	
Estimated interest earnings on Permanent Fund		(3,500)	
Estimated FY2013 adjustment to fund balance		(322,426)	
Reserve for leave and benefits		(10,000)	
Estimated fund balance 6/30/2013			485,917

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2011 were \$5,743,379. The estimated contributions at June 30, 2012 and 2013 respectively is \$93,575 and \$111,500. The estimated Land Management Permanent fund balance at June 30, 2013 is \$5,948,454.)

FY 2013 REVENUE SUMMARY: FUND 203

LAND MANAGEMENT

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	24,343	0	0
FEES	89,922	9,650	11,200
INTEREST EARNINGS	95,773	82,230	61,500
PROPERTY SALES AND USES	640,699	765,500	635,000
RECOVERIES & TRANSFERS	36,993	35,000	-
MISCELLANEOUS	3,450	2,000	2,000
TOTAL REVENUES	891,180	894,380	709,700

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	24,343	-	-
	Total 337	24,343	-	
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	8,781	6,800	8,000
341 xxx	Miscellaneous	77,641	850	200
	Total 341	86,422	7,650	8,200
	PARK FEES:			
343 360	Deshka Park Fees	3,500	2,000	3,000
	Total 343	3,500	2,000	3,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	17,742	13,230	8,800
361 200	Interest on Loans	18,456	17,000	7,700
361 400	Interest on Borough Land Sales	41,161	37,000	30,000
361 450	Interest on Ag Sales	18,414	15,000	15,000
	Total 361	95,773	82,230	61,500
	PROPERTY SALES AND USES:			
366 100	Facility Rental	-	500	-
366 400	Land Sales	566,524	250,000	300,000
366.405	Excess Tax Sale Proceeds	-	50,000	50,000
366 410	Gravel Sale Royalties	-	400,000	200,000
366 450	Ag Sales	11,238	10,000	10,000
366 500	Land Leases	52,211	45,000	50,000
366 600	Land Use Charges	10,726	10,000	25,000
	Total 366	640,699	765,500	635,000
	TRANSFER FROM OTHER FUNDS			
367.110	Areawide	-	35,000	-
367 400	Capital Projects	23,000	-	-
	Total 3xxx	23,000	35,000	-
	RECOVERY OF WAGES & FRINGES			
368.21	Land Management	13,993	-	-
	Total 368	13,993	-	-
	MISCELLANEOUS:			
369 xxx	Other Revenue Sources	3,450	2,000	2,000
	Total 3xxx	3,450	2,000	2,000
	TOTAL REVENUES	891,180	894,380	709,700

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 2013 is \$8,200.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2013 it is estimated that \$3,000 will be collected in fees from the Deshka River Park.

361 000 INTEREST EARNINGS

361 100 INTEREST ON INVESTMENTS: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at \$8,800 for the fiscal year 2013.

361 200 INTEREST ON LOANS: Estimated interest on a loan from the Permanent Fund for fiscal year 2013 is \$7,700.

361 400 INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$30,000 in fiscal year 2013.

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 \$0 for fiscal year 2013.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$300,000 during fiscal year 2013.

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 2013.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$200,000 during fiscal year 2013.

366 450 AG SALES: The agriculture sales program is expected to generate \$10,000 in income for fiscal year 2013.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$50,000 for fiscal year 2013.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$25,000.

367 000 TRANSFER FROM OTHER FUNDS

367.110 Transfers from areawide to Land Management in the amount of \$0.

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	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
000	Non Departmental	393,000	359,965	43,500
141	Land Management	457,746	573,414	636,313
145	Community Development Admin	81,658	197,452	237,313
	FUND 203 TOTAL	932,404	1,130,831	917,126



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	24,343	0	0
Total	Other State Revenue	24,343	0	0
RE41-General Government				
341.200	Recording Fees	0	500	0
341.450	Land Sales Brochures	245	200	200
341.800	Land Mgmt Fees	8,781	6,800	8,000
341.820	Bond Forfeiture	1,450	0	0
341.900	Miscellaneous Fees	71	150	0
341.905	Sale of Maps	10	0	0
341.945	Foreclosure Sale Fees	75,865	0	0
Total	General Government	86,422	7,650	8,200
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	3,500	2,000	3,000
Total	Parks & Recreation Fees	3,500	2,000	3,000
RE61-Interest Earnings				
361.100	Interest On Investments	17,742	13,230	8,800
361.200	Interest On Loans	18,456	17,000	7,700
361.400	Interest On Boro Lands	41,161	37,000	30,000
361.450	Interest On Ag Sales	18,414	15,000	15,000
Total	Interest Earnings	95,773	82,230	61,500
RE66-Property Sales & Uses				
366.100	Facility Rental	0	500	0
366.400	Land Sales	566,524	250,000	300,000
366.405	Excess Tax Sale Proceeds	0	50,000	50,000
366.410	Gravel Sale Royalties	0	400,000	200,000
366.450	Ag Sales - Principal	11,238	10,000	10,000
366.500	Land Leases	52,211	45,000	50,000
366.600	Land Use Charges	10,726	10,000	25,000
Total	Property Sales & Uses	640,699	765,500	635,000
RE67-Transfer From Other Funds				
367.110	Areawide	0	35,000	0
367.400	Capital Projects	23,000	0	0
Total	Transfer From Other Funds	23,000	35,000	0



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE68-Recovery Wage,Fringe,Exp				
368.210	Land Management	13,993	0	0
Total	Recovery Wage,Fringe,Exp	13,993	0	0
RE69-Other Revenue Sources				
369.800	Fines	3,450	2,000	2,000
Total	Other Revenue Sources	3,450	2,000	2,000
Division Total:	Non-Departmental	891,180	\$894,380	\$709,700
Department Total:	Non-Departmental	891,180	\$894,380	\$709,700
Fund Total:	LAND MANAGEMENT	891,180	\$894,380	\$709,700



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	12,500	12,000	12,500
443.260	Computer - Admin & Audit	12,500	12,000	12,500
443.280	Finance - Admin & Audit	15,000	12,500	13,000
443.290	Legal - Admin & Audit	5,000	5,000	5,500
Total	Intra Govern/Recov Expens	45,000	41,500	43,500
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	348,000	218,465	0
446.900	Transfer To- Fund 450	0	100,000	0
Total	Capital Project Transfers	348,000	318,465	0
Division Total:	Non-Departmental	393,000	359,965	43,500
Department Total:	Non-Departmental	393,000	359,965	43,500



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	199,014	134,533	100,690
411.200	Temp Wages & Adjmts	2,581	0	0
411.300	Overtime Wages	2,954	1,250	958
Total Salaries & Wages		204,549	135,783	101,648
EX12-Benefits				
412.100	Insurance Contrib	77,025	38,903	32,620
412.190	Life Insurance	0	0	205
412.200	Unemployment Contrib	1,228	815	612
412.300	Medicare	2,966	1,969	1,479
412.400	Retirement Contrib. - DB Plan	65,546	41,767	36,546
412.410	PERS Tier IV - DC Plan	44	0	0
412.411	PERS Tier IV - Health Plan	2	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	6,950	5,168	4,066
412.700	Sbs Contribution	12,539	8,324	6,251
Total Benefits		166,302	96,946	81,779
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	56	250	500
Total Expenses Within Borough		56	250	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	51	300	300
Total Expenses Outside Of Boro		51	300	300
EX21-Communications				
421.100	Telephone	0	1,000	1,000
421.200	Postage	2,839	9,200	9,200
421.300	Communication Network	537	600	600
Total Communications		3,376	10,800	10,800
EX22-Advertising				
422.000	Advertising	4,838	6,500	6,500
Total Advertising		4,838	6,500	6,500
EX23-Printing				
423.000	Printing	959	1,400	1,400
Total Printing		959	1,400	1,400
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		0	250	250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management				
EX25-Rental/Lease				
425.300	Equipment Rental	0	600	600
Total Rental/Lease		0	600	600
EX26-Professional Charges				
426.200	Legal	0	5,000	0
426.300	Dues & Fees	5,637	6,000	6,140
426.500	Recording Fees	2,444	3,000	3,000
426.600	Computer Software	0	4,500	0
426.800	Brokers/Appraiser Fees	2,800	32,000	32,000
426.810	Taxes and LID Fees	0	16,000	16,000
426.900	Other Professional Chgs	34,638	85,000	230,000
Total Professional Charges		45,519	151,500	287,140
EX27-Insurance & Bond				
427.100	Property Insurance	2,496	2,620	3,660
427.500	Liability Insurance	1,313	1,400	1,200
Total Insurance & Bond		3,809	4,020	4,860
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	700	700
428.300	Equipment Maint Services	373	700	700
428.600	Road Maintenance Services	7,200	8,500	8,500
Total Maintenance Services		7,573	9,900	9,900
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	0	5,000	10,000
429.710	Testing	0	350	350
429.900	Other Contractual	9,688	131,208	102,125
Total Other Contractual		9,688	136,558	112,475
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,634	3,000	3,000
Total Office Supplies		1,634	3,000	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	285	1,200	200
431.400	Grounds Maint Supplies	0	75	75
431.900	Other Maint. Supplies	0	500	500
Total Maintenance Supplies		285	1,875	875
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,522	4,200	4,200
Total Fuel/Oil-Vehicle Use		1,522	4,200	4,200



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	150	150
433.300	Books/Subscriptions	0	550	550
433.900	Other Supplies	2,627	4,000	5,000
Total Misc Supplies		2,627	4,700	5,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,403	0	2,746
434.100	Other Equip under \$5,000	0	4,832	1,040
434.300	Furniture Under \$5,000	1,156	0	600
Total Equipment Under \$5,000		2,559	4,832	4,386
EX53-Miscellaneous				
453.000	Miscellaneous	2,399	0	0
Total Miscellaneous		2,399	0	0
Division Total:	Land Management	457,746	573,414	636,313



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	38,046	55,552	56,266
411.200	Temp Wages & Adjmts	0	14,746	6,258
411.300	Overtime Wages	0	1,061	813
Total Salaries & Wages		38,046	71,359	63,337
EX12-Benefits				
412.100	Insurance Contrib	11,094	15,960	13,980
412.190	Life Insurance	0	0	86
412.200	Unemployment Contrib	229	429	382
412.300	Medicare	552	1,035	923
412.400	Retirement Contrib. - DB Plan	10,324	20,068	20,555
412.410	PERS Tier IV - DC Plan	1,172	0	0
412.411	PERS Tier IV - Health Plan	34	0	0
412.412	PERS Tier IV - HRA	100	0	0
412.413	PERS Tier IV - OD&D	19	0	0
412.600	Workers Compensation	435	856	840
412.700	Sbs Contribution	2,313	4,375	3,900
Total Benefits		26,272	42,723	40,666
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	317	1,000	1,000
Total Expenses Within Borough		317	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	204	400	400
414.200	Exp Reimb- Outside Boro	957	3,680	2,760
414.400	Travel Tickets	571	5,000	2,055
Total Expenses Outside Of Boro		1,732	9,080	5,215
EX21-Communications				
421.100	Telephone	0	1,000	1,000
Total Communications		0	1,000	1,000
EX23-Printing				
423.000	Printing	0	40	0
Total Printing		0	40	0
EX25-Rental/Lease				
425.300	Equipment Rental	1,845	2,000	2,000
Total Rental/Lease		1,845	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX26-Professional Charges				
426.200	Legal	0	4,960	5,000
426.300	Dues & Fees	225	600	600
426.900	Other Professional Chgs	0	25,000	80,000
Total Professional Charges		225	30,560	85,600
EX27-Insurance & Bond				
427.500	Liability Insurance	100	110	220
Total Insurance & Bond		100	110	220
EX28-Maintenance Services				
428.300	Equipment Maint Services	435	1,500	1,500
Total Maintenance Services		435	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,147	7,000	4,275
429.210	Training/Instructor Fees	797	0	0
429.900	Other Contractual	6,488	25,000	25,000
Total Other Contractual		10,432	32,000	29,275
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,543	4,600	4,600
430.200	Copier/Fax Supplies	0	380	0
Total Office Supplies		1,543	4,980	4,600
EX33-Misc Supplies				
433.100	Personnel Supplies	370	0	300
433.200	Medical Supplies	138	700	700
433.300	Books/Subscriptions	0	250	500
433.900	Other Supplies	0	150	200
Total Misc Supplies		508	1,100	1,700
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	203	0	0
434.300	Furniture Under \$5,000	0	0	1,200
Total Equipment Under \$5,000		203	0	1,200
Division Total: Community Develop-Admin		81,658	197,452	237,313
Department Total: Community Development		539,404	770,866	873,626
Fund Total: LAND MANAGEMENT		932,404	1,130,831	917,126

**FIRE SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2013**

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	265,390	-	260	265,650	120,816	18,732	-	139,548
249	West Lakes FSA	1,853,260	23,000	1,600	1,877,860	1,491,647	193,304	592,500	2,277,451
250	Wasilla-Lakes FSA	7,619,660	-	108,800	7,728,460	5,714,277	503,791	3,420,000	9,638,068
251	Butte FSA	731,180	-	770	731,950	456,437	83,671	-	540,108
253	Sutton FSA	207,010	5,000	290	212,300	166,387	40,251	90,000	296,638
254	Talkeetna FSA	302,580	13,000	240	315,820	244,312	54,747	-	299,059
258	Willow FSA	359,830	-	560	360,390	350,195	56,661	-	406,856
259	Gr Palmer Cons FSA	946,830	-	3,400	950,230	334,657	25,474	450,000	810,131
	TOTALS	12,285,740	41,000	115,920	12,442,660	8,878,728	976,631	4,552,500	14,407,859

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
248	Caswell Lakes FSA	221,748	232,710	265,650
249	West Lakes FSA	1,761,165	1,722,720	1,877,860
250	Wasilla-Lakes FSA	7,353,023	7,511,330	7,728,460
251	Butte FSA	734,391	699,430	731,950
253	Sutton FSA	190,135	190,080	212,300
254	Talkeetna FSA	289,517	286,240	315,820
258	Willow FSA	341,739	332,650	360,390
259	Greater Palmer Consolidated	1,101,493	962,050	950,230
	TOTAL FSA	11,993,211	11,937,210	12,442,660

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
248	Caswell FSA	123,141	381,830	139,548
249	West Lakes FSA	1,872,464	1,887,202	2,277,451
250	Wasilla-Lakes FSA	6,026,534	8,267,794	9,638,068
251	Butte FSA	1,102,341	541,841	540,108
253	Sutton FSA	228,596	198,183	296,638
254	Talkeetna FSA	210,895	369,350	299,059
258	Willow FSA	298,067	364,680	406,856
259	Greater Palmer Consolidated	706,247	838,038	810,131
	TOTAL FSA	10,568,285	12,848,918	14,407,859

RECONCILIATION OF FUND BALANCE: 248**CASWELL FIRE SERVICE AREA**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	221,748	232,710	265,650
TOTAL EXPENDITURES	123,141	381,830	139,548

Audit balance as of 06/30/2011			234,321
Estimated revenues 2011-2012 fiscal year	232,710		
Estimated expenditures 2011-2012 fiscal year	(381,830)		
Loan – Principal Payment	(8,333)		
Estimated adjustment to fund balance		(157,453)	
Estimated fund balance 06/30/2012			76,868
Estimated revenues 2012-2013 fiscal year	265,650		
Estimated expenditures 2012-2013 fiscal year	(139,548)		
Estimated FY2013 adjustment to fund balance		126,102	
Estimated fund balance 6/30/2013			202,970

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$92,487,600. A mill rate of 2.96 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	87,234,100	258,200	0	9,000	249,200
Sr Cit/Vet	5,253,500	15,500	15,500	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	92,487,600	273,700	15,500	9,000	249,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$249,200
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Tax/State Collected	4,190

361 000 INTEREST EARNINGS

361.100	Interest on Investments	<u>260</u>
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TOTAL ESTIMATED REVENUES \$265,650



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	200,430	228,500	249,200
311.102	Real Property-Delinquent	12,868	1,000	10,000
311.400	Penalty & Interest	6,961	2,000	2,000
311.500	Vehicle Tax State Collec	960	1,040	4,190
Total	General Property Taxes	221,219	232,540	265,390
RE37-Other State Revenue				
337.800	State PERS Relief	1	0	0
Total	Other State Revenue	1	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	528	170	260
Total	Interest Earnings	528	170	260
Division Total:	Non-Departmental	221,748	\$232,710	\$265,650
Department Total:	Non-Departmental	221,748	\$232,710	\$265,650
Fund Total:	CASWELL FSA #135	221,748	\$232,710	\$265,650



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	3	1,449	2,802
411.200	Temp Wages & Adjmts	698	6,000	6,000
411.300	Overtime Wages	0	500	375
411.400	Nonemployee Compensation	9,233	17,500	22,100
Total Salaries & Wages		9,934	25,449	31,277
EX12-Benefits				
412.100	Insurance Contrib	1	2,793	932
412.150	On-Call Health Insurance	11	2,345	1,030
412.190	Life Insurance	0	0	6
412.200	Unemployment Contrib	5	48	56
412.300	Medicare	144	369	456
412.400	Retirement Contrib. - DB Plan	1	600	1,184
412.600	Workers Compensation	761	2,041	2,723
412.700	Sbs Contribution	609	1,560	1,925
Total Benefits		1,532	9,756	8,312
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	500
413.200	Expense Reimb-Within Boro	0	300	250
413.900	Other Exp - Within Boro	0	500	250
Total Expenses Within Borough		0	800	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	400	100
414.200	Exp Reimb- Outside Boro	0	933	750
414.400	Travel Tickets	0	750	750
Total Expenses Outside Of Boro		0	2,083	1,600
EX21-Communications				
421.100	Telephone	0	0	720
421.200	Postage	83	350	250
421.300	Communication Network	0	0	350
Total Communications		83	350	1,320
EX22-Advertising				
422.000	Advertising	0	1,000	900
Total Advertising		0	1,000	900
EX23-Printing				
423.000	Printing	0	668	550
Total Printing		0	668	550



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	2,400
424.400	Lp-Propane	0	300	0
424.500	Garbage Pickups	0	300	450
424.600	Heating Fuel-Oil	0	0	6,000
Total	Utilities-Building Oprtns	0	600	8,850
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,000	950
Total	Rental/Lease	0	2,000	950
EX26-Professional Charges				
426.300	Dues & Fees	84	1,000	300
426.600	Computer Software	152	2,500	2,500
426.900	Other Professional Chgs	25	1,500	1,360
Total	Professional Charges	261	5,000	4,160
EX27-Insurance & Bond				
427.200	Vehicle Insurance	47	5,000	1,320
427.500	Liability Insurance	52	500	65
Total	Insurance & Bond	99	5,500	1,385
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	0	3,000
428.300	Equipment Maint Services	120	600	300
428.400	Vehicle Maint Services	3,153	6,664	7,500
428.500	Commun Equip Maint Servic	0	2,000	600
428.920	Other Maintenance Service	0	1,000	0
Total	Maintenance Services	3,273	10,264	11,400
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,000	1,125
429.210	Training/Instructor Fees	0	1,000	0
429.710	Testing	0	0	1,240
429.900	Other Contractual	23	500	1,600
Total	Other Contractual	23	2,500	3,965
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	800
430.200	Copier/Fax Supplies	0	0	600
Total	Office Supplies	0	1,000	1,400



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	32,708	4,700	8,000
431.200	Building Maint Supplies	0	750	0
431.300	Equipment Maint Supplies	34	2,600	1,800
431.400	Grounds Maint Supplies	0	800	0
Total	Maintenance Supplies	32,742	8,850	9,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	1,000	600
432.200	Gas	1,825	4,000	5,000
Total	Fuel/Oil-Vehicle Use	1,825	5,000	5,600
EX33-Misc Supplies				
433.100	Personnel Supplies	0	2,000	2,000
433.110	Clothing	1,785	3,000	6,900
433.120	Tools under \$500	316	634	650
433.300	Books/Subscriptions	0	0	600
433.500	Training Supplies	0	1,500	450
433.900	Other Supplies	633	6,000	1,950
Total	Misc Supplies	2,734	13,134	12,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,597
434.100	Other Equip under \$5,000	3,980	5,000	6,000
434.300	Furniture Under \$5,000	0	0	2,200
Total	Equipment Under \$5,000	3,980	5,000	9,797
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	60	30	0
Total	Debt Service	60	30	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	10,873	15,422	14,000
443.110	Telecomm-Admin & Audit	375	1,991	2,241
443.300	Maintenance	0	1,500	1,500
443.305	Fleet Maintenance	0	0	991
Total	Intra Govern/Recov Expens	11,248	18,913	18,732
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	47,694	200,493	0
Total	Capital Project Transfers	47,694	200,493	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	6,000
451.200	Vehicles	7,653	0	0
Total	Equipment Over \$5000	7,653	0	6,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	63,440	0
Total	Small Bldg Const/Imprv	0	63,440	0
Division Total:	Non-Departmental	123,141	381,830	139,548
Department Total:	Non-Departmental	123,141	381,830	139,548
Fund Total:	CASWELL FSA #135	123,141	381,830	139,548

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,761,165	1,722,720	1,877,860
TOTAL EXPENDITURES	1,872,464	1,887,202	2,277,451

Audit balance as of 06/30/2011 1,148,595

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

 Estimated expenditures 2012-2013 fiscal year (1,887,202)

 Estimated adjustment to fund balance (164,482)

Estimated fund balance 06/30/2012 984,113

 Estimated revenues 2012-2013 fiscal year 1,877,860

 Estimated expenditures 2012-2013 fiscal year (1,684,951)

 Capital Projects (592,500)

 Estimated FY2012 adjustment to fund balance (399,591)

Estimated fund balance 6/30/2013 584,522

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$1,172,975,300. A mill rate of 1.67 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	1,078,615,600	1,801,200	0	63,000	1,738,200
Sr Cit/Vet	90,628,800	151,300	151,300	0	0
Farm	3,730,900	0	0	0	0
Personal	0	0	0	0	0
Total	1,172,975,300	1,952,500	151,300	63,000	1,738,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,738,200
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Tax/State Collected	45,060

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	23,000
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361 000 INTEREST

361 100	Interest on Investments	<u>1,600</u>
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TOTAL ESTIMATED REVENUES \$1,877,860



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Revenue</u>	<u>2012 Amend ed Budget</u>	<u>2013 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	1,548,633	1,596,100	1,738,200
311.102	Real Property-Delinquent	70,576	40,000	50,000
311.200	Personal Property	4,224	4,100	0
311.400	Penalty & Interest	31,490	20,000	20,000
311.500	Vehicle Tax State Collec	36,580	36,840	45,060
Total	General Property Taxes	1,691,503	1,697,040	1,853,260
RE37-Other State Revenue				
337.800	State PERS Relief	3,268	0	0
Total	Other State Revenue	3,268	0	0
RE42-Public Safety				
342.400	Building Rental	18,000	23,000	23,000
Total	Public Safety	18,000	23,000	23,000
RE61-Interest Earnings				
361.100	Interest On Investments	3,260	2,680	1,600
Total	Interest Earnings	3,260	2,680	1,600
RE67-Transfer From Other Funds				
367.400	Capital Projects	45,117	0	0
367.700	Service Areas	1	0	0
Total	Transfer From Other Funds	45,118	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	16	0	0
Total	Other Revenue Sources	16	0	0
Division Total: Non-Departmental		1,761,165	\$1,722,720	\$1,877,860
Department Total: Non-Departmental		1,761,165	\$1,722,720	\$1,877,860
Fund Total: WEST LAKES FSA #136		1,761,165	\$1,722,720	\$1,877,860



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	94,563	104,290	143,515
411.200	Temp Wages & Adjmts	56,163	70,500	69,000
411.300	Overtime Wages	8,034	10,000	7,500
411.400	Nonemployee Compensation	295,141	347,000	435,500
Total Salaries & Wages		453,901	531,790	655,515
EX12-Benefits				
412.100	Insurance Contrib	32,103	34,115	51,260
412.150	On-Call Health Insurance	3,537	45,777	20,296
412.190	Life Insurance	0	0	315
412.200	Unemployment Contrib	953	1,109	1,336
412.300	Medicare	6,271	7,711	9,542
412.400	Retirement Contrib. - DB Plan	10,184	35,156	55,020
412.410	PERS Tier IV - DC Plan	12,345	0	0
412.411	PERS Tier IV - Health Plan	370	0	0
412.412	PERS Tier IV - HRA	2,036	0	0
412.413	PERS Tier IV - OD&D	306	0	0
412.600	Workers Compensation	34,269	42,645	57,576
412.700	Sbs Contribution	27,826	32,599	40,337
Total Benefits		130,200	199,112	235,682
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	0	500
Total Expenses Within Borough		0	0	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	400
414.200	Exp Reimb- Outside Boro	2,096	2,215	5,250
414.400	Travel Tickets	1,915	670	5,250
Total Expenses Outside Of Boro		4,011	2,885	10,900
EX21-Communications				
421.100	Telephone	17,108	18,650	20,000
421.200	Postage	1,743	1,140	2,000
Total Communications		18,851	19,790	22,000
EX22-Advertising				
422.000	Advertising	0	250	500
Total Advertising		0	250	500
EX23-Printing				
423.000	Printing	671	0	1,000
Total Printing		671	0	1,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	25,995	37,600	51,000
424.200	Water & Sewer	96	200	250
424.300	Natural Gas	9,241	16,975	32,000
424.400	Lp-Propane	15	0	300
424.500	Garbage Pickups	1,637	3,000	4,500
424.550	Recycling Pickups	29	0	50
424.600	Heating Fuel-Oil	2,980	11,000	10,000
Total Utilities-Building Oprtns		39,993	68,775	98,100
EX25-Rental/Lease				
425.200	Building Rental	0	0	1,000
425.300	Equipment Rental	643	2,350	2,500
Total Rental/Lease		643	2,350	3,500
EX26-Professional Charges				
426.300	Dues & Fees	3,596	5,444	4,700
426.600	Computer Software	5,292	6,000	6,000
426.900	Other Professional Chgs	436	3,550	54,100
Total Professional Charges		9,324	14,994	64,800
EX27-Insurance & Bond				
427.100	Property Insurance	6,188	7,430	8,350
427.200	Vehicle Insurance	26,847	25,800	28,700
427.500	Liability Insurance	1,103	1,200	1,400
Total Insurance & Bond		34,138	34,430	38,450
EX28-Maintenance Services				
428.100	Building Maint Services	7,008	11,155	9,100
428.200	Grounds Maint Services	1,950	1,600	5,000
428.300	Equipment Maint Services	8,355	18,400	12,000
428.400	Vehicle Maint Services	36,027	27,300	30,000
428.500	Commun Equip Maint Servic	366	2,500	2,500
428.900	Other Bldg. Maint Service	0	220	0
428.920	Other Maintenance Service	1,061	6,456	2,000
Total Maintenance Services		54,767	67,631	60,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,857	8,705	11,550
429.210	Training/Instructor Fees	0	2,300	16,000
429.710	Testing	639	1,000	1,000
429.900	Other Contractual	4,138	12,855	6,300
Total Other Contractual		8,634	24,860	34,850



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,544	3,664	5,500
430.200	Copier/Fax Supplies	385	825	1,500
Total Office Supplies		2,929	4,489	7,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	63,052	55,010	70,000
431.200	Building Maint Supplies	4,020	8,205	10,000
431.300	Equipment Maint Supplies	11,169	16,540	13,500
431.400	Grounds Maint Supplies	1,889	3,400	2,750
431.900	Other Maint. Supplies	0	200	500
Total Maintenance Supplies		80,130	83,355	96,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,273	2,075	3,000
432.200	Gas	47,117	48,050	70,000
Total Fuel/Oil-Vehicle Use		48,390	50,125	73,000
EX33-Misc Supplies				
433.100	Personnel Supplies	19,040	20,390	15,000
433.110	Clothing	15,342	5,310	16,000
433.120	Tools under \$500	2,287	2,000	4,000
433.200	Medical Supplies	0	500	1,000
433.300	Books/Subscriptions	1,529	1,700	2,000
433.500	Training Supplies	6,013	10,154	10,000
433.900	Other Supplies	40,531	7,760	15,000
Total Misc Supplies		84,742	47,814	63,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	468	5,340	8,000
434.100	Other Equip under \$5,000	33,311	14,415	15,000
434.300	Furniture Under \$5,000	44	2,500	2,500
Total Equipment Under \$5,000		33,823	22,255	25,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	113,283	102,726	108,256
443.110	Telecomm-Admin & Audit	46,339	51,659	58,143
443.300	Maintenance	17,045	13,000	17,000
443.305	Fleet Maintenance	0	0	9,905
Total Intra Govern/Recov Expens		176,667	167,385	193,304
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	684,000	532,850	592,500
Total Capital Project Transfers		684,000	532,850	592,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 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	6,650	11,933	0
Total	Equipment Over \$5000	6,650	11,933	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	0	129	0
Total	Small Bldg Const/Imprv	0	129	0
Division Total:	Non-Departmental	1,872,464	1,887,202	2,277,451
Department Total:	Non-Departmental	1,872,464	1,887,202	2,277,451
Fund Total:	WEST LAKES FSA #136	1,872,464	1,887,202	2,277,451

RECONCILIATION OF FUND BALANCE: 250

WASILLA-LAKES FIRE SERVICE AREA

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	7,353,023	7,511,330	7,728,460
TOTAL EXPENDITURES	6,026,534	8,267,794	9,638,068

Audit balance as of 06/30/2011 5,330,389

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

 Estimated expenditures 2011-2012 fiscal year (8,267,794)

 Estimated adjustment to fund balance (756,464)

Estimated fund balance 6/30/2012 4,573,925

 Estimated revenues 2012-2013 fiscal year 7,728,460

 Estimated expenditures 2012-2013 fiscal year (5,742,716)

 Capital Projects (3,420,000)

 Debt Service (475,352)

 Estimated FY2012 adjustment to fund balance (1,909,608)

Estimated fund balance 6/30/2013 2,664,317

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$4,138,637,270. A mill rate of 1.97 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	3,837,456,570	7,559,700	0	264,500	7,295,200
Sr Cit/Vet	286,309,500	564,000	564,000	0	0
Farm	14,871,200	0	0	0	0
Personal	0	0	0	0	0
Total	4,138,637,270	8,123,700	564,000	264,500	7,295,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$7,295,200
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	50,000
311 500	Vehicle Tax/State Collected	124,460

341 000 FEES

341 971	Fire Plan Review	100,000
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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>6,300</u>
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TOTAL ESTIMATED REVENUES

\$7,728,460



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	6,604,791	6,984,500	7,295,200
311.102	Real Property-Delinquent	163,277	100,000	150,000
311.200	Personal Property	90,240	102,000	0
311.400	Penalty & Interest	72,821	50,000	50,000
311.500	Vehicle Tax State Collec	112,130	115,170	124,460
Total	General Property Taxes	7,043,259	7,351,670	7,619,660
RE37-Other State Revenue				
337.800	State PERS Relief	62,162	0	0
Total	Other State Revenue	62,162	0	0
RE41-General Government				
341.900	Miscellaneous Fees	10,035	0	0
341.971	Fire Plan Review Fees	117,290	150,000	100,000
Total	General Government	127,325	150,000	100,000
RE42-Public Safety				
342.400	Building Rental	8,662	0	0
342.900	Fire - False Alarms	1,575	500	500
342.910	Fire - Illegal Burns	745	500	500
342.920	Fire - Vehicles	0	500	500
342.930	Fire - Hazmat Response	5,135	1,000	1,000
Total	Public Safety	16,117	2,500	2,500
RE61-Interest Earnings				
361.100	Interest On Investments	12,716	7,160	6,300
Total	Interest Earnings	12,716	7,160	6,300
RE67-Transfer From Other Funds				
367.400	Capital Projects	91,409	0	0
Total	Transfer From Other Funds	91,409	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	35	0	0
Total	Other Revenue Sources	35	0	0
Division Total: Non-Departmental		7,353,023	\$7,511,330	\$7,728,460
Department Total: Non-Departmental		7,353,023	\$7,511,330	\$7,728,460
Fund Total: WASILLA-LAKES FSA #130		7,353,023	\$7,511,330	\$7,728,460



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	479,433	471,323	758,521
411.200	Temp Wages & Adjmts	37,146	58,380	77,000
411.300	Overtime Wages	67,891	60,000	56,250
411.400	Nonemployee Compensation	501,138	503,140	889,143
Total Salaries & Wages		1,085,608	1,092,843	1,780,914
EX12-Benefits				
412.100	Insurance Contrib	156,106	148,827	291,716
412.150	On-Call Health Insurance	1,881	67,404	41,438
412.190	Life Insurance	0	0	1,791
412.200	Unemployment Contrib	3,507	3,539	5,464
412.300	Medicare	15,742	15,847	26,096
412.400	Retirement Contrib. - DB Plan	145,956	163,435	298,733
412.410	PERS Tier IV - DC Plan	10,748	0	0
412.411	PERS Tier IV - Health Plan	370	0	0
412.412	PERS Tier IV - HRA	2,135	0	0
412.413	PERS Tier IV - OD&D	208	0	0
412.600	Workers Compensation	79,677	83,253	152,695
412.700	Sbs Contribution	66,550	66,992	110,320
Total Benefits		482,880	549,297	928,253
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	46	0	0
414.200	Exp Reimb- Outside Boro	8,802	18,530	18,997
414.400	Travel Tickets	4,716	21,700	17,025
Total Expenses Outside Of Boro		13,564	40,230	36,022
EX21-Communications				
421.100	Telephone	45,874	68,552	90,060
421.200	Postage	0	1,850	1,850
421.300	Communication Network	1,487	10,464	11,904
Total Communications		47,361	80,866	103,814
EX22-Advertising				
422.000	Advertising	3,080	4,600	13,100
Total Advertising		3,080	4,600	13,100
EX23-Printing				
423.000	Printing	731	1,250	10,250
Total Printing		731	1,250	10,250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	33,172	64,272	64,272
424.200	Water & Sewer	209	600	600
424.300	Natural Gas	16,246	36,240	31,000
424.400	Lp-Propane	0	2,050	5,940
424.500	Garbage Pickups	2,329	5,287	5,287
424.550	Recycling Pickups	62	0	200
424.600	Heating Fuel-Oil	0	14,700	14,000
Total	Utilities-Building Oprtns	52,018	123,149	121,299
EX25-Rental/Lease				
425.200	Building Rental	28,612	27,808	52,808
425.300	Equipment Rental	1,636	6,385	6,385
Total	Rental/Lease	30,248	34,193	59,193
EX26-Professional Charges				
426.300	Dues & Fees	7,140	9,000	9,650
426.600	Computer Software	13,559	18,800	18,800
426.900	Other Professional Chgs	1,306	18,989	70,489
Total	Professional Charges	22,005	46,789	98,939
EX27-Insurance & Bond				
427.100	Property Insurance	23,586	28,000	34,630
427.200	Vehicle Insurance	58,619	61,550	70,950
427.500	Liability Insurance	2,538	2,700	2,800
Total	Insurance & Bond	84,743	92,250	108,380
EX28-Maintenance Services				
428.100	Building Maint Services	10,105	25,705	28,205
428.200	Grounds Maint Services	190	7,500	9,500
428.300	Equipment Maint Services	21,877	28,700	28,700
428.400	Vehicle Maint Services	58,334	80,300	91,500
428.500	Commun Equip Maint Servic	6,431	15,400	15,400
428.910	Building Improve Services	0	10,000	0
428.920	Other Maintenance Service	649	5,000	5,000
Total	Maintenance Services	97,586	172,605	178,305
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	14,502	45,500	44,400
429.210	Training/Instructor Fees	8,523	3,200	3,200
429.710	Testing	1,431	10,700	10,700
429.900	Other Contractual	8,389	13,900	9,000
Total	Other Contractual	32,845	73,300	67,300



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,644	9,250	9,250
430.200	Copier/Fax Supplies	60	3,000	3,000
Total Office Supplies		2,704	12,250	12,250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	94,457	91,200	100,000
431.200	Building Maint Supplies	15,420	23,100	28,200
431.300	Equipment Maint Supplies	34,825	49,200	58,550
431.400	Grounds Maint Supplies	2,325	6,400	8,200
431.900	Other Maint. Supplies	0	650	2,700
Total Maintenance Supplies		147,027	170,550	197,650
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	1,833	4,500	4,500
432.200	Gas	104,953	83,000	110,000
Total Fuel/Oil-Vehicle Use		106,786	87,500	114,500
EX33-Misc Supplies				
433.100	Personnel Supplies	48,252	59,200	71,200
433.110	Clothing	119,179	136,650	140,200
433.120	Tools under \$500	6,985	20,800	20,800
433.200	Medical Supplies	2,195	5,400	5,400
433.300	Books/Subscriptions	8,685	12,902	15,902
433.500	Training Supplies	18,144	28,000	32,000
433.900	Other Supplies	111,480	141,700	156,300
Total Misc Supplies		314,920	404,652	441,802
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,014	24,000	24,000
434.100	Other Equip under \$5,000	94,806	145,500	154,500
434.300	Furniture Under \$5,000	11,178	34,800	47,000
Total Equipment Under \$5,000		110,998	204,300	225,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	178,056	194,369	191,053
443.110	Telecomm-Admin & Audit	193,473	232,741	261,957
443.300	Maintenance	16,865	20,000	20,000
443.305	Fleet Maintenance	0	0	22,781
Total Intra Govern/Recov Expens		388,394	447,110	495,791
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	2,054,000	3,371,600	3,420,000
446.500	Transfer To- Fund 480	100,000	0	0
Total Capital Project Transfers		2,154,000	3,371,600	3,420,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	66,089	60,200	44,000
Total	Equipment Over \$5000	66,089	60,200	44,000
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	9,491	0	0
Total	Small Bldg Const/Imprv	9,491	0	0
Division Total:	Non-Departmental	5,253,078	7,069,534	8,457,262
Department Total:	Non-Departmental	5,253,078	7,069,534	8,457,262



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment				
EX11-Salaries & Wages				
411.100	Permanent Wages	173,097	168,579	178,844
411.200	Temp Wages & Adjmts	26,154	54,182	55,402
411.300	Overtime Wages	18,648	20,000	15,000
Total Salaries & Wages		217,899	242,761	249,246
EX12-Benefits				
412.100	Insurance Contrib	53,656	53,865	62,910
412.190	Life Insurance	0	0	387
412.200	Unemployment Contrib	1,308	1,457	1,526
412.300	Medicare	3,160	3,521	3,687
412.400	Retirement Contrib. - DB Plan	47,787	58,007	71,266
412.410	PERS Tier IV - DC Plan	2,202	0	0
412.411	PERS Tier IV - Health Plan	168	0	0
412.412	PERS Tier IV - HRA	1,208	0	0
412.413	PERS Tier IV - OD&D	94	0	0
412.600	Workers Compensation	13,657	17,374	19,981
412.700	Sbs Contribution	13,358	14,882	15,586
Total Benefits		136,598	149,106	175,343
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	7,340	5,857
414.400	Travel Tickets	492	7,000	5,250
Total Expenses Outside Of Boro		492	14,340	11,107
EX21-Communications				
421.100	Telephone	0	4,000	4,000
421.200	Postage	0	700	700
421.300	Communication Network	0	100	1,200
Total Communications		0	4,800	5,900
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	0	1,500	1,500
Total Printing		0	1,500	1,500
EX25-Rental/Lease				
425.300	Equipment Rental	1,047	4,300	3,000
Total Rental/Lease		1,047	4,300	3,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment				
EX26-Professional Charges				
426.300	Dues & Fees	115	525	525
426.600	Computer Software	2,875	5,500	10,000
Total	Professional Charges	2,990	6,025	10,525
EX27-Insurance & Bond				
427.500	Liability Insurance	549	600	625
Total	Insurance & Bond	549	600	625
EX28-Maintenance Services				
428.300	Equipment Maint Services	767	1,530	1,750
428.400	Vehicle Maint Services	0	2,500	3,600
428.500	Commun Equip Maint Servic	0	450	450
Total	Maintenance Services	767	4,480	5,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	375	5,595	4,725
429.210	Training/Instructor Fees	340	1,000	1,000
429.900	Other Contractual	0	400	400
Total	Other Contractual	715	6,995	6,125
EX30-Office Supplies				
430.100	Office Supplies < \$500	546	2,700	2,700
430.200	Copier/Fax Supplies	0	1,000	1,000
Total	Office Supplies	546	3,700	3,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,000	1,000
431.300	Equipment Maint Supplies	135	1,100	1,100
Total	Maintenance Supplies	135	2,100	2,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	90	90
432.200	Gas	0	2,000	4,000
Total	Fuel/Oil-Vehicle Use	0	2,090	4,090
EX33-Misc Supplies				
433.100	Personnel Supplies	186	1,130	1,130
433.110	Clothing	0	4,330	4,930
433.120	Tools under \$500	0	300	500
433.300	Books/Subscriptions	866	2,000	2,000
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	67	2,350	2,350
Total	Misc Supplies	1,119	11,110	11,910



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	6,000	5,000
434.100	Other Equip under \$5,000	130	9,000	9,000
434.300	Furniture Under \$5,000	0	3,000	3,000
Total	Equipment Under \$5,000	130	18,000	17,000
Division Total: Fire Code Deferment		362,987	472,307	508,371



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	10,210	26,853	27,659
Total Communications		10,210	26,853	27,659
EX24-Utilities-Building Oprtns				
424.100	Electricity	22,091	41,250	41,250
424.200	Water & Sewer	2,920	4,070	4,884
424.300	Natural Gas	27,122	45,490	45,490
424.500	Garbage Pickups	1,454	3,399	3,501
424.550	Recycling Pickups	316	454	570
Total Utilities-Building Oprtns		53,903	94,663	95,695
EX25-Rental/Lease				
425.300	Equipment Rental	4,045	9,766	9,766
Total Rental/Lease		4,045	9,766	9,766
EX26-Professional Charges				
426.600	Computer Software	715	2,266	2,266
Total Professional Charges		715	2,266	2,266
EX28-Maintenance Services				
428.100	Building Maint Services	15,141	6,897	7,587
428.200	Grounds Maint Services	2,719	2,420	2,420
428.300	Equipment Maint Services	3,146	9,981	9,981
428.900	Other Bldg. Maint Service	0	1,650	0
Total Maintenance Services		21,006	20,948	19,988
EX29-Other Contractual				
429.900	Other Contractual	2,162	7,675	7,675
Total Other Contractual		2,162	7,675	7,675
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	2,200	0
430.200	Copier/Fax Supplies	0	660	0
Total Office Supplies		0	2,860	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	152	0	0
431.200	Building Maint Supplies	3,601	6,713	6,713
431.300	Equipment Maint Supplies	751	3,190	3,190
431.400	Grounds Maint Supplies	165	715	825
Total Maintenance Supplies		4,669	10,618	10,728
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	299	1,430	1,430
Total Fuel/Oil-Vehicle Use		299	1,430	1,430



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX33-Misc Supplies				
433.100	Personnel Supplies	86	756	0
433.120	Tools under \$500	0	605	605
433.900	Other Supplies	291	858	858
Total Misc Supplies		377	2,219	1,463
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,025	3,025
434.100	Other Equip under \$5,000	2,650	2,640	2,640
434.300	Furniture Under \$5,000	0	3,448	3,448
Total Equipment Under \$5,000		2,650	9,113	9,113
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	7,433	8,000	8,000
Total Intra Govern/Recov Expens		7,433	8,000	8,000
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	303,000	526,242	475,352
Total Operating Fund Transfers		303,000	526,242	475,352
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		410,469	725,953	672,435
Department Total: Emergency Services		773,456	1,198,260	1,180,806
Fund Total: WASILLA-LAKES FSA #130		6,026,534	8,267,794	9,638,068

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	734,391	699,430	731,950
TOTAL EXPENDITURES	1,102,341	541,841	540,108

Audit balance as of 06/30/2011 399,459

 Estimated revenues 2011-2012 fiscal year 699,430

 Estimated expenditures 2011-2012 fiscal year (541,841)

 Estimated adjustment to fund balance 157,589

Estimated fund balance 06/30/2012 557,048

 Estimated revenues 2012-2013 fiscal year 731,950

 Estimated expenditures 2012-2013 fiscal year (540,108)

 Estimated FY2012 adjustment to fund balance 191,842

Estimated fund balance 6/30/2013 748,890

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$268,347,750. A mill rate of 3.05 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	234,247,150	714,400	0	25,000	689,400
Sr Cit/Vet	31,902,700	97,300	97,300	0	0
Farm	2,197,900	0	0	0	0
Personal	0	0	0	0	0
Total	268,347,750	811,700	97,300	25,000	689,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$689,400
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Tax/State Collected	11,780

361 000 INTEREST

361 100	Interest on Investments	<u>770</u>
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TOTAL ESTIMATED REVENUES \$731,950



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	663,558	665,100	689,400
311.102	Real Property-Delinquent	20,788	15,000	20,000
311.400	Penalty & Interest	10,967	6,000	10,000
311.500	Vehicle Tax State Collec	12,050	12,140	11,780
Total	General Property Taxes	707,363	698,240	731,180
RE37-Other State Revenue				
337.800	State PERS Relief	1,557	0	0
Total	Other State Revenue	1,557	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,556	1,190	770
Total	Interest Earnings	1,556	1,190	770
RE67-Transfer From Other Funds				
367.400	Capital Projects	23,915	0	0
Total	Transfer From Other Funds	23,915	0	0
Division Total:	Non-Departmental	734,391	\$699,430	\$731,950
Department Total:	Non-Departmental	734,391	\$699,430	\$731,950
Fund Total:	BUTTE FSA #2	734,391	\$699,430	\$731,950



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	15,447	25,961	11,207
411.200	Temp Wages & Adjmts	555	0	0
411.300	Overtime Wages	1,252	1,000	900
411.400	Nonemployee Compensation	90,473	92,200	92,300
Total Salaries & Wages		107,727	119,161	104,407
EX12-Benefits				
412.100	Insurance Contrib	3,981	7,182	3,728
412.150	On-Call Health Insurance	522	7,369	4,302
412.190	Life Insurance	0	0	23
412.200	Unemployment Contrib	104	162	75
412.300	Medicare	1,563	1,728	1,519
412.400	Retirement Contrib. - DB Plan	4,853	8,293	4,457
412.600	Workers Compensation	8,121	9,556	9,048
412.700	Sbs Contribution	6,605	7,305	6,419
Total Benefits		25,749	41,595	29,571
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	450
413.200	Expense Reimb-Within Boro	0	0	300
413.900	Other Exp - Within Boro	0	0	300
Total Expenses Within Borough		0	0	1,050
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	250
414.200	Exp Reimb- Outside Boro	0	0	262
414.400	Travel Tickets	0	0	262
Total Expenses Outside Of Boro		0	0	774
EX21-Communications				
421.100	Telephone	3,107	6,000	6,000
421.200	Postage	0	40	100
421.300	Communication Network	0	100	0
Total Communications		3,107	6,140	6,100
EX22-Advertising				
422.000	Advertising	0	0	250
Total Advertising		0	0	250
EX23-Printing				
423.000	Printing	0	0	250
Total Printing		0	0	250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	12,790	23,500	24,000
424.200	Water & Sewer	35	100	100
424.300	Natural Gas	5,844	20,000	21,000
424.500	Garbage Pickups	503	500	800
424.550	Recycling Pickups	11	0	25
424.600	Heating Fuel-Oil	4,533	7,000	8,000
Total	Utilities-Building Oprtns	23,716	51,100	53,925
EX25-Rental/Lease				
425.300	Equipment Rental	39	150	500
Total	Rental/Lease	39	150	500
EX26-Professional Charges				
426.300	Dues & Fees	1,327	1,230	1,500
426.600	Computer Software	2,394	3,500	3,000
426.900	Other Professional Chgs	334	800	2,310
Total	Professional Charges	4,055	5,530	6,810
EX27-Insurance & Bond				
427.100	Property Insurance	11,667	14,000	29,000
427.200	Vehicle Insurance	12,685	13,320	12,950
427.500	Liability Insurance	146	160	210
Total	Insurance & Bond	24,498	27,480	42,160
EX28-Maintenance Services				
428.100	Building Maint Services	10,850	4,500	3,600
428.200	Grounds Maint Services	0	1,000	800
428.300	Equipment Maint Services	1,685	6,000	4,100
428.400	Vehicle Maint Services	9,185	23,360	25,000
428.500	Commun Equip Maint Servic	380	1,500	2,000
428.900	Other Bldg. Maint Service	0	500	0
428.920	Other Maintenance Service	286	535	440
Total	Maintenance Services	22,386	37,395	35,940
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,475	500	750
429.210	Training/Instructor Fees	0	600	600
429.710	Testing	399	1,600	1,600
429.900	Other Contractual	648	1,200	800
Total	Other Contractual	2,522	3,900	3,750



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	489	2,200	2,200
430.200	Copier/Fax Supplies	208	1,000	1,000
Total Office Supplies		697	3,200	3,200
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	17,183	28,700	23,000
431.200	Building Maint Supplies	3,207	4,500	4,500
431.300	Equipment Maint Supplies	2,998	6,000	6,000
431.400	Grounds Maint Supplies	150	860	600
431.900	Other Maint. Supplies	0	400	250
Total Maintenance Supplies		23,538	40,460	34,350
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	302	1,700	1,700
432.200	Gas	22,242	25,000	27,300
Total Fuel/Oil-Vehicle Use		22,544	26,700	29,000
EX33-Misc Supplies				
433.100	Personnel Supplies	2,172	8,000	3,100
433.110	Clothing	28,286	2,500	30,000
433.120	Tools under \$500	1,240	2,000	2,000
433.200	Medical Supplies	0	600	350
433.300	Books/Subscriptions	30	0	650
433.500	Training Supplies	1,362	600	800
433.900	Other Supplies	2,011	4,461	13,000
Total Misc Supplies		35,101	18,161	49,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	171	2,500	4,000
434.100	Other Equip under \$5,000	17,222	38,941	40,000
434.300	Furniture Under \$5,000	16	0	500
Total Equipment Under \$5,000		17,409	41,441	44,500
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	45,976	51,461	53,286
443.110	Telecomm-Admin & Audit	14,239	17,256	19,423
443.300	Maintenance	5,326	7,000	7,000
443.305	Fleet Maintenance	0	0	3,962
Total Intra Govern/Recov Expens		65,541	75,717	83,671
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	723,712	43,711	0
Total Capital Project Transfers		723,712	43,711	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 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	0	0	10,000
Total	Equipment Over \$5000	0	0	10,000
Division Total:	Non-Departmental	1,102,341	541,841	540,108
Department Total:	Non-Departmental	1,102,341	541,841	540,108
Fund Total:	BUTTE FSA #2	1,102,341	541,841	540,108

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	190,135	190,080	212,300
TOTAL EXPENDITURES	228,596	198,183	296,638

Audit balance as of 06/30/2011			194,093
Estimated revenues 2011-2012 fiscal year	190,080		
Estimated expenditures 2011-2012 fiscal year	(198,183)		
Estimated adjustment to fund balance		(8,103)	
Estimated fund balance 06/30/2012			185,990
Estimated revenues 2012-2013 fiscal year	212,300		
Estimated expenditures 2012-2013 fiscal year	(206,638)		
Capital	(90,000)		
Estimated FY2012 adjustment to fund balance		(84,338)	
Estimated fund balance 6/30/2013			101,652

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$54,584,300. A mill rate of 4.06 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	47,663,720	193,500	0	6,700	186,800
Sr Cit/Vet	6,757,200	27,400	27,400	0	0
Farm	163,380	0	0	0	0
Personal	0	0	0	0	0
Total	54,584,300	220,900	27,400	6,700	186,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$186,800
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	6,210

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	5,000
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361 000 INTEREST

361 100	Interest on Investments	<u>290</u>
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TOTAL ESTIMATED REVENUES \$212,300



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	153,002	165,400	186,800
311.102	Real Property-Delinquent	8,159	9,000	10,000
311.200	Personal Property	74	0	0
311.400	Penalty & Interest	4,018	3,500	4,000
311.500	Vehicle Tax State Collec	4,270	4,290	6,210
Total	General Property Taxes	169,523	182,190	207,010
RE37-Other State Revenue				
337.800	State PERS Relief	311	0	0
Total	Other State Revenue	311	0	0
RE42-Public Safety				
342.400	Building Rental	8,000	7,500	5,000
342.930	Fire - Hazmat Response	1,200	0	0
Total	Public Safety	9,200	7,500	5,000
RE61-Interest Earnings				
361.100	Interest On Investments	580	390	290
Total	Interest Earnings	580	390	290
RE67-Transfer From Other Funds				
367.400	Capital Projects	8,046	0	0
Total	Transfer From Other Funds	8,046	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	2,475	0	0
Total	Other Revenue Sources	2,475	0	0
Division Total: Non-Departmental		190,135	\$190,080	\$212,300
Department Total: Non-Departmental		190,135	\$190,080	\$212,300
Fund Total: SUTTON FSA #4		190,135	\$190,080	\$212,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	3,086	2,885	2,802
411.200	Temp Wages & Adjmts	3,275	6,000	0
411.300	Overtime Wages	251	500	225
411.400	Nonemployee Compensation	15,404	16,279	27,300
Total Salaries & Wages		22,016	25,664	30,327
EX12-Benefits				
412.100	Insurance Contrib	794	798	932
412.150	On-Call Health Insurance	0	2,180	1,272
412.190	Life Insurance	0	0	6
412.200	Unemployment Contrib	40	57	19
412.300	Medicare	320	373	441
412.400	Retirement Contrib. - DB Plan	968	2,887	1,112
412.600	Workers Compensation	1,659	1,649	2,635
412.700	Sbs Contribution	1,350	1,574	1,864
Total Benefits		5,131	9,518	8,281
EX21-Communications				
421.100	Telephone	2,533	4,500	4,600
421.200	Postage	0	170	100
Total Communications		2,533	4,670	4,700
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 Oprtns				
424.100	Electricity	5,861	10,500	10,500
424.200	Water & Sewer	9	50	50
424.300	Natural Gas	66	150	150
424.500	Garbage Pickups	352	530	730
424.550	Recycling Pickups	3	0	25
424.600	Heating Fuel-Oil	7,998	14,000	14,000
Total Utilities-Building Oprtns		14,289	25,230	25,455
EX25-Rental/Lease				
425.300	Equipment Rental	1,948	2,300	2,300
Total Rental/Lease		1,948	2,300	2,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	772	800	800
426.600	Computer Software	1,980	2,200	2,234
426.900	Other Professional Chgs	77	1,005	1,005
Total	Professional Charges	2,829	4,005	4,039
EX27-Insurance & Bond				
427.100	Property Insurance	2,279	2,750	3,130
427.200	Vehicle Insurance	3,302	3,500	3,775
427.500	Liability Insurance	60	63	70
Total	Insurance & Bond	5,641	6,313	6,975
EX28-Maintenance Services				
428.100	Building Maint Services	40	1,200	1,200
428.200	Grounds Maint Services	675	4,200	1,700
428.300	Equipment Maint Services	2,168	4,000	4,200
428.400	Vehicle Maint Services	59	8,000	16,000
428.500	Commun Equip Maint Servic	510	2,000	1,500
428.920	Other Maintenance Service	1	0	0
Total	Maintenance Services	3,453	19,400	24,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	775	0	300
429.210	Training/Instructor Fees	0	225	0
429.710	Testing	349	1,700	1,800
429.900	Other Contractual	160	1,100	1,900
Total	Other Contractual	1,284	3,025	4,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	60	1,000	1,100
430.200	Copier/Fax Supplies	0	510	510
Total	Office Supplies	60	1,510	1,610
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,578	8,200	7,000
431.200	Building Maint Supplies	1,166	1,500	1,500
431.300	Equipment Maint Supplies	40	2,000	1,500
431.400	Grounds Maint Supplies	0	300	300
431.900	Other Maint. Supplies	0	60	200
Total	Maintenance Supplies	5,784	12,060	10,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	166	1,300	1,300
432.200	Gas	3,033	9,000	11,500
Total	Fuel/Oil-Vehicle Use	3,199	10,300	12,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	325	1,300	1,300
433.110	Clothing	8	9,850	11,100
433.120	Tools under \$500	122	700	700
433.200	Medical Supplies	0	500	100
433.300	Books/Subscriptions	30	250	100
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	63	2,000	2,000
Total Misc Supplies		548	15,600	16,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	43	3,000	3,000
434.100	Other Equip under \$5,000	2,276	6,750	8,000
434.300	Furniture Under \$5,000	849	1,800	3,000
Total Equipment Under \$5,000		3,168	11,550	14,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	20,312	22,840	24,057
443.110	Telecomm-Admin & Audit	6,495	10,398	11,703
443.300	Maintenance	3,426	2,500	3,500
443.305	Fleet Maintenance	0	0	991
Total Intra Govern/Recov Expens		30,233	35,738	40,251
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	126,480	6,411	90,000
Total Capital Project Transfers		126,480	6,411	90,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	4,389	0
Total Equipment Over \$5000		0	4,389	0
Division Total: Non-Departmental		228,596	198,183	296,638
Department Total: Non-Departmental		228,596	198,183	296,638
Fund Total: SUTTON FSA #4		228,596	198,183	296,638

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	289,517	286,240	315,820
TOTAL EXPENDITURES	210,895	369,350	299,059

Audit balance as of 06/30/2011 226,896

Estimated revenues 2011-2012 fiscal year 286,240

Estimated expenditures 2011-2012 fiscal year (369,350)

Estimated adjustment to fund balance (83,110)

Estimated fund balance 06/30/2012 143,786

Estimated revenues 2012-2013 fiscal year 315,820

Estimated expenditures 2012-2013 fiscal year (299,059)

Estimated FY2012 adjustment to fund balance 16,761

Estimated fund balance 6/30/2013 160,547

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$164,086,660. A mill rate of 1.95 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	150,320,360	293,100	0	10,200	282,900
Sr Cit/Vet	13,766,300	26,800	26,800	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	164,086,660	319,900	26,800	10,200	282,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$282,900
311 102	Real Property Taxes - Delinquent	9,500
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	6,180

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>240</u>
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TOTAL ESTIMATED REVENUES	<u>\$315,820</u>
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Matanuska-Susitna Borough
Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	251,773	255,700	282,900
311.102	Real Property-Delinquent	9,322	6,000	9,500
311.200	Personal Property	563	3,500	0
311.400	Penalty & Interest	4,195	4,000	4,000
311.500	Vehicle Tax State Collec	3,790	3,690	6,180
Total	General Property Taxes	269,643	272,890	302,580
RE37-Other State Revenue				
337.800	State PERS Relief	622	0	0
Total	Other State Revenue	622	0	0
RE42-Public Safety				
342.400	Building Rental	12,100	13,000	13,000
Total	Public Safety	12,100	13,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	488	350	240
Total	Interest Earnings	488	350	240
RE67-Transfer From Other Funds				
367.400	Capital Projects	6,612	0	0
Total	Transfer From Other Funds	6,612	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	52	0	0
Total	Other Revenue Sources	52	0	0
Division Total:	Non-Departmental	289,517	\$286,240	\$315,820
Department Total:	Non-Departmental	289,517	\$286,240	\$315,820
Fund Total:	TALKEETNA FSA #24	289,517	\$286,240	\$315,820



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,168	4,327	5,604
411.200	Temp Wages & Adjmts	6,632	15,000	12,000
411.300	Overtime Wages	501	500	750
411.400	Nonemployee Compensation	20,226	39,642	39,000
Total Salaries & Wages		33,527	59,469	57,354
EX12-Benefits				
412.100	Insurance Contrib	1,588	1,197	1,864
412.150	On-Call Health Insurance	0	5,311	1,818
412.190	Life Insurance	0	0	12
412.200	Unemployment Contrib	81	119	113
412.300	Medicare	488	863	836
412.400	Retirement Contrib. - DB Plan	1,936	1,485	2,366
412.600	Workers Compensation	2,527	4,769	4,987
412.700	Sbs Contribution	2,060	3,646	3,532
412.800	Wellness/Other	40	0	0
Total Benefits		8,720	17,390	15,528
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	800
413.200	Expense Reimb-Within Boro	0	600	300
Total Expenses Within Borough		0	600	1,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	250	250
414.200	Exp Reimb- Outside Boro	920	0	525
414.400	Travel Tickets	(1,538)	1,200	375
Total Expenses Outside Of Boro		(618)	1,450	1,150
EX21-Communications				
421.100	Telephone	3,667	5,000	6,200
421.200	Postage	80	450	400
421.300	Communication Network	712	1,200	3,200
Total Communications		4,459	6,650	9,800
EX22-Advertising				
422.000	Advertising	0	300	600
Total Advertising		0	300	600
EX23-Printing				
423.000	Printing	0	200	800
Total Printing		0	200	800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,452	14,200	16,000
424.200	Water & Sewer	1,530	1,800	2,840
424.300	Natural Gas	131	300	300
424.400	Lp-Propane	0	150	150
424.500	Garbage Pickups	215	600	450
424.550	Recycling Pickups	6	0	25
424.600	Heating Fuel-Oil	7,332	14,000	18,000
Total	Utilities-Building Oprtns	16,666	31,050	37,765
EX25-Rental/Lease				
425.300	Equipment Rental	160	100	400
Total	Rental/Lease	160	100	400
EX26-Professional Charges				
426.300	Dues & Fees	407	500	600
426.600	Computer Software	2,068	2,500	3,000
426.900	Other Professional Chgs	(30)	1,600	1,600
Total	Professional Charges	2,445	4,600	5,200
EX27-Insurance & Bond				
427.100	Property Insurance	9,071	10,900	11,300
427.200	Vehicle Insurance	5,134	5,400	6,170
427.500	Liability Insurance	142	150	150
Total	Insurance & Bond	14,347	16,450	17,620
EX28-Maintenance Services				
428.100	Building Maint Services	79	2,000	3,358
428.200	Grounds Maint Services	5,467	6,400	7,000
428.300	Equipment Maint Services	4,669	7,000	7,000
428.400	Vehicle Maint Services	720	6,000	9,000
428.500	Commun Equip Maint Servic	0	1,100	800
428.920	Other Maintenance Service	1	0	600
Total	Maintenance Services	10,936	22,500	27,758
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	350	1,500	1,387
429.210	Training/Instructor Fees	0	500	250
429.710	Testing	349	1,400	2,000
429.900	Other Contractual	42	700	700
Total	Other Contractual	741	4,100	4,337



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	39	500	500
430.200	Copier/Fax Supplies	30	600	400
Total Office Supplies		69	1,100	900
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,261	10,500	20,000
431.200	Building Maint Supplies	640	1,600	1,500
431.300	Equipment Maint Supplies	96	2,400	2,700
431.400	Grounds Maint Supplies	40	400	250
431.900	Other Maint. Supplies	44	600	400
Total Maintenance Supplies		5,081	15,500	24,850
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	391	1,500	2,000
432.200	Gas	2,531	15,000	16,000
Total Fuel/Oil-Vehicle Use		2,922	16,500	18,000
EX33-Misc Supplies				
433.100	Personnel Supplies	18	1,500	800
433.110	Clothing	16	2,000	4,500
433.120	Tools under \$500	486	800	800
433.200	Medical Supplies	8,508	1,100	450
433.300	Books/Subscriptions	68	500	400
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	1,788	3,100	5,000
Total Misc Supplies		10,884	10,000	12,950
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	86	3,500	1,800
434.100	Other Equip under \$5,000	1,797	8,191	6,000
434.300	Furniture Under \$5,000	398	600	400
Total Equipment Under \$5,000		2,281	12,291	8,200
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	25,571	28,674	29,827
443.110	Telecomm-Admin & Audit	13,363	13,717	15,439
443.300	Maintenance	3,649	7,500	7,500
443.305	Fleet Maintenance	0	0	1,981
Total Intra Govern/Recov Expens		42,583	49,891	54,747
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	55,692	99,209	0
Total Capital Project Transfers		55,692	99,209	0
Division Total: Non-Departmental		210,895	369,350	299,059



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
Department Total:	Non-Departmental	210,895	369,350	299,059
Fund Total:	TALKEETNA FSA #24	210,895	369,350	299,059

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	341,739	332,650	360,390
TOTAL EXPENDITURES	298,067	364,680	406,856

Audit balance as of 06/30/2011 434,623

Estimated revenues 2011-2012 fiscal year 332,650

Estimated expenditures 2011-2012 fiscal year (364,680)

Estimated adjustment to fund balance (32,030)

Estimated fund balance 06/30/2012 402,593

Estimated revenues 2012-2013 fiscal year 360,390

Estimated expenditures 2012-2013 fiscal year (406,856)

Estimated FY2013 adjustment to fund balance (46,466)

Estimated fund balance 6/30/2013 356,127

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$273,362,300. A Mill rate of 1.37 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	248,250,590	340,100	0	11,900	328,200
Sr Cit/Vet	25,071,900	34,300	34,300	0	0
Farm	39,810	0	0	0	0
Personal	0	0	0	0	0
Total	273,362,300	374,400	34,300	11,900	328,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$328,200
311 102	Real Property Taxes - Delinquent	12,000
311 200	Personal Property Taxes	0
311.202	Personal Property-Delinquent	0
311 400	Penalty & Interest on Delinquent Taxes	6,500
311 500	Vehicle Tax/State Collected	13,130

361 000 INTEREST

361 100	Interest on Investments	<u>560</u>
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TOTAL ESTIMATED REVENUES \$360,390



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	276,049	303,400	328,200
311.102	Real Property-Delinquent	16,173	10,000	12,000
311.200	Personal Property	396	800	0
311.202	Personal Property-Delinq	0	5,000	0
311.400	Penalty & Interest	7,178	6,000	6,500
311.500	Vehicle Tax State Collec	6,580	6,680	13,130
Total	General Property Taxes	306,376	331,880	359,830
RE37-Other State Revenue				
337.800	State PERS Relief	622	0	0
Total	Other State Revenue	622	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,125	770	560
Total	Interest Earnings	1,125	770	560
RE67-Transfer From Other Funds				
367.400	Capital Projects	31,451	0	0
Total	Transfer From Other Funds	31,451	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	2,165	0	0
Total	Other Revenue Sources	2,165	0	0
Division Total: Non-Departmental		341,739	\$332,650	\$360,390
Department Total: Non-Departmental		341,739	\$332,650	\$360,390
Fund Total: WILLOW FSA #35		341,739	\$332,650	\$360,390



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,168	4,327	2,802
411.200	Temp Wages & Adjmts	9,200	6,500	2,000
411.300	Overtime Wages	501	400	11,250
411.400	Nonemployee Compensation	82,655	81,000	117,000
Total Salaries & Wages		98,524	92,227	133,052
EX12-Benefits				
412.100	Insurance Contrib	1,588	1,197	932
412.150	On-Call Health Insurance	845	6,114	5,453
412.190	Life Insurance	0	0	6
412.200	Unemployment Contrib	96	68	119
412.300	Medicare	1,429	1,338	1,984
412.400	Retirement Contrib. - DB Plan	1,936	1,454	6,381
412.600	Workers Compensation	7,500	7,396	12,022
412.700	Sbs Contribution	6,039	5,654	8,386
Total Benefits		19,433	23,221	35,283
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	0	1,125
414.400	Travel Tickets	617	0	1,725
Total Expenses Outside Of Boro		617	0	2,850
EX21-Communications				
421.100	Telephone	3,414	5,600	6,100
421.200	Postage	14	50	700
421.300	Communication Network	0	900	900
Total Communications		3,428	6,550	7,700
EX22-Advertising				
422.000	Advertising	0	0	700
Total Advertising		0	0	700
EX23-Printing				
423.000	Printing	268	700	800
Total Printing		268	700	800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,873	10,200	11,000
424.200	Water & Sewer	18	45	45
424.300	Natural Gas	131	300	300
424.400	Lp-Propane	5,857	9,300	10,000
424.500	Garbage Pickups	538	580	1,900
424.550	Recycling Pickups	6	0	25
424.600	Heating Fuel-Oil	4,285	7,500	7,200
Total	Utilities-Building Oprtns	14,708	27,925	30,470
EX25-Rental/Lease				
425.300	Equipment Rental	1,317	1,900	1,900
Total	Rental/Lease	1,317	1,900	1,900
EX26-Professional Charges				
426.300	Dues & Fees	757	1,150	1,015
426.600	Computer Software	2,369	2,500	2,500
426.900	Other Professional Chgs	286	1,000	1,335
Total	Professional Charges	3,412	4,650	4,850
EX27-Insurance & Bond				
427.100	Property Insurance	2,102	2,200	2,800
427.200	Vehicle Insurance	8,601	7,300	5,350
427.500	Liability Insurance	205	220	240
Total	Insurance & Bond	10,908	9,720	8,390
EX28-Maintenance Services				
428.100	Building Maint Services	254	6,638	2,200
428.200	Grounds Maint Services	442	1,000	1,200
428.300	Equipment Maint Services	3,135	5,800	5,000
428.400	Vehicle Maint Services	4,231	7,000	9,000
428.500	Commun Equip Maint Servic	843	1,500	1,500
428.920	Other Maintenance Service	118	150	300
Total	Maintenance Services	9,023	22,088	19,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,989	300	2,475
429.210	Training/Instructor Fees	75	100	0
429.710	Testing	349	575	575
429.900	Other Contractual	289	2,100	1,000
Total	Other Contractual	5,702	3,075	4,050



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	331	1,400	1,300
430.200	Copier/Fax Supplies	30	400	400
Total Office Supplies		361	1,800	1,700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	14,261	19,600	16,700
431.200	Building Maint Supplies	1,434	2,500	2,100
431.300	Equipment Maint Supplies	2,045	4,500	7,000
431.400	Grounds Maint Supplies	49	350	350
431.900	Other Maint. Supplies	0	100	100
Total Maintenance Supplies		17,789	27,050	26,250
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	685	800	1,100
432.200	Gas	11,039	15,500	17,500
Total Fuel/Oil-Vehicle Use		11,724	16,300	18,600
EX33-Misc Supplies				
433.100	Personnel Supplies	5,421	7,700	8,000
433.110	Clothing	9,536	13,500	12,000
433.120	Tools under \$500	626	1,500	1,500
433.200	Medical Supplies	0	450	450
433.300	Books/Subscriptions	60	700	700
433.500	Training Supplies	732	2,200	2,000
433.900	Other Supplies	3,554	9,158	4,800
Total Misc Supplies		19,929	35,208	29,450
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	86	1,750	3,750
434.100	Other Equip under \$5,000	13,456	13,000	10,000
434.300	Furniture Under \$5,000	8	500	1,200
Total Equipment Under \$5,000		13,550	15,250	14,950
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	28,739	25,743	27,267
443.110	Telecomm-Admin & Audit	23,606	21,681	24,403
443.300	Maintenance	3,940	3,100	4,000
443.305	Fleet Maintenance	0	0	991
Total Intra Govern/Recov Expens		56,285	50,524	56,661
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,089	26,492	0
Total Capital Project Transfers		1,089	26,492	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	10,000
451.200	Vehicles	10,000	0	0
Total	Equipment Over \$5000	10,000	0	10,000
Division Total: Non-Departmental		298,067	364,680	406,856
Department Total: Non-Departmental		298,067	364,680	406,856
Fund Total:	WILLOW FSA #35	298,067	364,680	406,856

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,101,493	962,050	950,230
TOTAL EXPENDITURES	706,247	838,038	810,131

Audit Balance as of 06/30/2011 2,753,212

Estimated revenues 2011-2012 fiscal year 962,050

Estimated expenditures 2011-2012 fiscal year (838,038)

Estimated adjustment to fund balance 124,012

Estimated fund balance 06/30/2012 2,877,224

Estimated revenues 2012-2013 fiscal year 950,230

Estimated expenditures 2012-2013 fiscal year (360,131)
Capital Projects (450,000)

Estimated FY2013 adjustment to fund balance 140,099

Estimated fund balance 6/30/2013 3,017,323

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$1,189,460,120
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	1,058,349,540	931,300	0	32,500	898,800
Sr Cit/Vet	99,467,700	87,500	87,500	0	0
Farm	31,642,880	0	0	0	0
Personal	0	0	0	0	0
Total	1,189,460,120	1,018,800	87,500	32,500	898,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$898,800
311 102	Real Property Taxes - Delinquent	1,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	42,030

361 000 INTEREST

361 100	Interest on Investments	<u>3,400</u>
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TOTAL ESTIMATED REVENUES \$950,230



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	844,197	898,600	898,800
311.102	Real Property-Delinquent	15,084	10,000	1,000
311.200	Personal Property	2,527	2,600	0
311.400	Penalty & Interest	8,344	5,000	5,000
311.500	Vehicle Tax State Collec	40,920	41,610	42,030
Total	General Property Taxes	911,072	957,810	946,830
RE42-Public Safety				
342.930	Fire - Hazmat Response	2,410	0	0
Total	Public Safety	2,410	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	6,881	4,240	3,400
Total	Interest Earnings	6,881	4,240	3,400
RE67-Transfer From Other Funds				
367.400	Capital Projects	181,130	0	0
Total	Transfer From Other Funds	181,130	0	0
Division Total:	Non-Departmental	1,101,493	\$962,050	\$950,230
Department Total:	Non-Departmental	1,101,493	\$962,050	\$950,230
Fund Total:	GR PALMER CONS. FSA #132	1,101,493	\$962,050	\$950,230



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15	0	0
Total Salaries & Wages		15	0	0
EX12-Benefits				
412.100	Insurance Contrib	4	0	0
412.200	Unemployment Contrib	1	0	0
412.300	Medicare	1	0	0
412.600	Workers Compensation	2	0	0
412.700	Sbs Contribution	1	0	0
Total Benefits		9	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	200	0
414.400	Travel Tickets	0	800	0
Total Expenses Outside Of Boro		0	1,000	0
EX23-Printing				
423.000	Printing	0	50	50
Total Printing		0	50	50
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,055	23,000	23,000
424.300	Natural Gas	9,509	7,100	12,700
Total Utilities-Building Oprtns		20,564	30,100	35,700
EX26-Professional Charges				
426.300	Dues & Fees	290	450	450
426.900	Other Professional Chgs	15	0	0
Total Professional Charges		305	450	450
EX27-Insurance & Bond				
427.100	Property Insurance	3,232	3,900	4,600
427.200	Vehicle Insurance	12,250	13,000	14,000
Total Insurance & Bond		15,482	16,900	18,600
EX28-Maintenance Services				
428.100	Building Maint Services	0	11,790	11,200
428.300	Equipment Maint Services	1,104	0	0
Total Maintenance Services		1,104	11,790	11,200
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	325	0
429.710	Testing	0	900	900
429.900	Other Contractual	287,757	295,596	265,357
Total Other Contractual		287,757	296,821	266,257



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	20	0	0
Total	Office Supplies	20	0	0
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	800	2,000
431.300	Equipment Maint Supplies	562	0	0
Total	Maintenance Supplies	562	800	2,000
EX33-Misc Supplies				
433.500	Training Supplies	0	400	400
Total	Misc Supplies	0	400	400
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	210	0
Total	Equipment Under \$5,000	0	210	0
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	11,795	10,860	10,512
443.110	Telecomm-Admin & Audit	13,864	8,407	9,462
443.300	Maintenance	5,363	3,000	5,500
Total	Intra Govern/Recov Expens	31,022	22,267	25,474
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	349,407	457,250	450,000
Total	Capital Project Transfers	349,407	457,250	450,000
Division Total:	Non-Departmental	706,247	838,038	810,131
Department Total:	Non-Departmental	706,247	838,038	810,131
Fund Total:	GR PALMER CONS. FSA #132	706,247	838,038	810,131

**ROAD SERVICE AREAS
SUMMARY SHEET
FISCAL YEAR 2013**

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Budget
270	Midway	45.01	1,463,820	1,200	1,465,020	489,993	775,000	195,195	1,460,188
271	Fairview	53.47	783,950	430	784,380	546,314	145,000	90,322	781,636
272	Caswell Lakes	76.37	578,440	360	578,800	420,232	50,000	100,197	570,429
273	South Colony	91.93	1,247,600	1,600	1,249,200	924,887	250,000	155,377	1,330,264
274	Knik	164.27	2,276,160	720	2,276,880	1,593,019	400,000	269,063	2,262,082
275	Lazy Mountain	14.09	229,880	360	230,240	143,643	50,000	25,962	219,605
276	Greater Willow	63.83	842,500	330	842,830	489,684	200,000	112,709	802,393
277	Big Lake	102.29	1,122,370	910	1,123,280	731,343	250,000	167,687	1,149,030
278	North Colony	14.36	160,920	120	161,040	110,904	25,000	21,807	157,711
279	Bogard	84.96	1,419,390	970	1,420,360	902,105	325,000	160,750	1,387,855
280	Greater Butte	44.53	854,030	830	854,860	440,913	280,000	104,332	825,245
281	Meadow Lakes	93.27	1,686,380	1,100	1,687,480	881,106	575,000	216,394	1,672,500
282	Gold Trail	105.14	1,480,430	790	1,481,220	1,070,937	300,000	180,335	1,551,272
283	Greater Talkeetna	64.80	513,030	290	513,320	440,887		77,249	518,136
284	Trapper Creek	15.63	215,650	150	215,800	164,587	25,000	23,189	212,776
285	Alpine	19.07	255,950	190	256,140	177,451	50,000	31,866	259,317
	TOTALS	1053.02	15,130,500	10,350	15,140,850	9,528,005	3,700,000	1,932,434	15,160,439

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
266	Grid Roller Maintenance	10,504	10,060	10,050
270	Midway RSA	1,311,333	1,375,420	1,465,020
271	Fairview RSA	696,014	709,490	784,380
272	Caswell Lake RSA	486,105	526,950	578,800
273	South Colony RSA	1,255,255	1,253,660	1,249,200
274	Knik RSA	2,053,039	2,084,630	2,276,880
275	Lazy Mountain RSA	220,529	232,040	230,240
276	Greater Willow RSA	737,103	776,880	842,830
277	Big Lake RSA	1,119,059	1,109,760	1,123,280
278	North Colony RSA	138,348	149,360	161,040
279	Bogard RSA	1,259,321	1,331,460	1,420,360
280	Greater Butte RSA	756,941	800,890	854,860
281	Meadow Lakes RSA	1,560,567	1,563,150	1,687,480
282	Gold Trail RSA	1,425,188	1,449,690	1,481,220
283	Greater Talkeetna	455,296	463,380	513,320
284	Trapper Creek RSA	171,504	194,880	215,800
285	Alpine RSA	215,081	236,860	256,140
	TOTAL RSA	13,871,187	14,268,560	15,150,900

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
266	Grid Roller Maintenance	6,202	11,000	13,500
270	Midway RSA	835,699	1,365,366	1,460,188
271	Fairview RSA	577,399	851,887	781,636
272	Caswell Lake RSA	431,296	691,061	570,429
273	South Colony RSA	1,185,725	1,249,050	1,330,264
274	Knik RSA	1,993,289	2,222,357	2,262,082
275	Lazy Mountain RSA	104,775	231,944	219,605
276	Greater Willow RSA	590,028	890,711	802,393
277	Big Lake RSA	953,936	1,284,780	1,149,030
278	North Colony RSA	100,610	148,109	157,711
279	Bogard RSA	876,300	1,326,595	1,387,855
280	Greater Butte RSA	474,813	796,920	825,245
281	Meadow Lakes RSA	1,286,475	1,553,314	1,672,500
282	Gold Trail RSA	1,252,064	1,543,633	1,551,272
283	Greater Talkeetna	442,108	559,038	518,136
284	Trapper Creek RSA	169,466	223,674	212,776
285	Alpine RSA	157,812	264,531	259,317
	TOTAL RSA	11,437,997	15,213,970	15,173,939

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

Fund		2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
265	Admin-Road Service	1,404,101	1,776,229	2,018,203

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,404,079	1,884,931	1,932,434
TOTAL EXPENDITURES	1,404,101	1,776,229	2,018,203

Audit balance as of 6/30/2011			0
Estimated revenues 2011-2012 fiscal year	1,884,931		
Estimated expenditures 2011-2012 fiscal year	(1,776,229)		
Estimated adjustment to fund balance		108,702	
Estimated fund balance 6/30/2012			108,702
Estimated revenues 2012-2013 fiscal year	1,932,434		
Estimated expenditures 2012-2013 fiscal year	(1,812,603)		
Capital projects	(205,600)		
Estimated FY 2013 adjustment to fund balance		(85,769)	
Estimated fund balance 6/30/2013			22,933



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	53,812	0	0
Total	Other State Revenue	53,812	0	0
RE41-General Government				
341.900	Miscellaneous Fees	180	0	0
Total	General Government	180	0	0
RE67-Transfer From Other Funds				
367.400	Capital Projects	17,374	0	0
Total	Transfer From Other Funds	17,374	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	1,332,713	1,884,931	1,932,434
Total	Recovery Wage,Fringe,Exp	1,332,713	1,884,931	1,932,434
Division Total: Non-Departmental		1,404,079	\$1,884,931	\$1,932,434
Department Total: Non-Departmental		1,404,079	\$1,884,931	\$1,932,434
Fund Total: ADM-ROAD SERVICE AREAS		1,404,079	\$1,884,931	\$1,932,434



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	622,593	650,918	674,055
411.200	Temp Wages & Adjmts	22,893	32,689	50,000
411.300	Overtime Wages	28,109	35,000	66,922
Total Salaries & Wages		673,595	718,607	790,977
EX12-Benefits				
412.100	Insurance Contrib	181,161	197,505	229,505
412.190	Life Insurance	0	0	1,409
412.200	Unemployment Contrib	4,042	4,312	4,880
412.300	Medicare	9,497	10,420	11,793
412.400	Retirement Contrib. - DB Plan	167,720	210,989	273,562
412.410	PERS Tier IV - DC Plan	16,617	0	0
412.411	PERS Tier IV - Health Plan	507	0	0
412.412	PERS Tier IV - HRA	3,071	0	0
412.413	PERS Tier IV - OD&D	282	0	0
412.600	Workers Compensation	48,834	58,150	73,897
412.700	Sbs Contribution	40,899	44,051	49,855
Total Benefits		472,630	525,427	644,901
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,050	0
414.400	Travel Tickets	0	1,200	0
Total Expenses Outside Of Boro		0	2,250	0
EX21-Communications				
421.100	Telephone	19,642	28,000	35,000
421.200	Postage	321	500	500
Total Communications		19,963	28,500	35,500
EX22-Advertising				
422.000	Advertising	4,057	3,396	5,000
Total Advertising		4,057	3,396	5,000
EX23-Printing				
423.000	Printing	394	1,104	500
Total Printing		394	1,104	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,036	18,500	20,000
424.200	Water & Sewer	1,091	2,500	2,500
424.300	Natural Gas	2,432	4,125	7,200
424.400	Lp-Propane	1,397	3,250	2,250
424.500	Garbage Pickups	635	1,050	1,100
Total Utilities-Building Oprtns		12,591	29,425	33,050



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX25-Rental/Lease				
425.300	Equipment Rental	9,420	3,700	15,000
Total Rental/Lease		9,420	3,700	15,000
EX26-Professional Charges				
426.300	Dues & Fees	304	500	500
426.500	Recording Fees	63	0	0
426.600	Computer Software	0	6,000	10,000
Total Professional Charges		367	6,500	10,500
EX27-Insurance & Bond				
427.100	Property Insurance	344	420	2,800
427.200	Vehicle Insurance	3,701	3,900	4,250
427.500	Liability Insurance	1,884	2,000	2,200
Total Insurance & Bond		5,929	6,320	9,250
EX28-Maintenance Services				
428.300	Equipment Maint Services	8,013	10,000	15,000
428.400	Vehicle Maint Services	742	9,926	10,000
Total Maintenance Services		8,755	19,926	25,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,968	3,831	1,875
429.210	Training/Instructor Fees	739	1,000	0
429.710	Testing	0	0	6,500
429.900	Other Contractual	5,331	3,718	0
Total Other Contractual		8,038	8,549	8,375
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,661	1,057	3,000
Total Office Supplies		2,661	1,057	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	713	6,050	3,500
431.200	Building Maint Supplies	0	0	100
431.300	Equipment Maint Supplies	19,672	26,617	21,500
431.900	Other Maint. Supplies	0	0	400
Total Maintenance Supplies		20,385	32,667	25,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	376	483	2,000
432.200	Gas	72,496	86,387	100,000
Total Fuel/Oil-Vehicle Use		72,872	86,870	102,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,358	3,595	1,500
433.110	Clothing	3,507	2,905	6,000
433.120	Tools under \$500	1,874	3,690	3,500
433.200	Medical Supplies	0	300	300
433.300	Books/Subscriptions	76	250	250
433.900	Other Supplies	23,607	33,610	28,000
Total Misc Supplies		30,422	44,350	39,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,084	1,500	6,900
434.100	Other Equip under \$5,000	13,438	2,521	6,000
434.300	Furniture Under \$5,000	4,280	1,085	0
Total Equipment Under \$5,000		25,802	5,106	12,900
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	3,200	3,400	3,500
443.260	Computer - Admin & Audit	3,200	3,100	3,200
443.280	Finance - Admin & Audit	7,200	7,300	7,400
443.290	Legal - Admin & Audit	2,200	2,300	2,500
Total Intra Govern/Recov Expens		15,800	16,100	16,600
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	20,000	235,000	205,600
Total Capital Project Transfers		20,000	235,000	205,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	420	0	35,000
451.200	Vehicles	0	1,375	0
Total Equipment Over \$5000		420	1,375	35,000
Division Total: Non-Departmental		1,404,101	1,776,229	2,018,203
Department Total: Non-Departmental		1,404,101	1,776,229	2,018,203
Fund Total: ADM-ROAD SERVICE AREAS		1,404,101	1,776,229	2,018,203

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	10,504	10,060	10,050
TOTAL EXPENDITURES	6,202	11,000	13,500

Audit balance as of 6/30/2011			40,020
Estimated revenues 2011-2012 fiscal year	10,060		
Estimated expenditures 2011-2012 fiscal year	(11,000)		
Estimated adjustment to fund balance		(940)	
Estimated fund balance 6/30/2012			39,080
Estimated revenues 2012-2013 fiscal year	10,050		
Estimated expenditures 2012-2013 fiscal year	(13,500)		
Estimated FY 2013 adjustment to fund balance		(3,450)	
Estimated fund balance 6/30/2013			35,630



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.760	Grid Roller Maintenance Fees	10,402	10,000	10,000
Total	General Government	10,402	10,000	10,000
RE61-Interest Earnings				
361.100	Interest On Investments	102	60	50
Total	Interest Earnings	102	60	50
Division Total:	Non-Departmental	10,504	\$10,060	\$10,050
Department Total:	Non-Departmental	10,504	\$10,060	\$10,050
Fund Total:	RSA GRID ROLLER MAINTENANCE	10,504	\$10,060	\$10,050



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX28-Maintenance Services				
428.400	Vehicle Maint Services	5,893	5,000	7,500
Total	Maintenance Services	5,893	5,000	7,500
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total	Other Contractual	0	5,000	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	309	1,000	1,000
Total	Maintenance Supplies	309	1,000	1,000
Division Total: Non-Departmental		6,202	11,000	13,500
Department Total: Non-Departmental		6,202	11,000	13,500
Fund Total:	RSA GRID ROLLER MAINTENANCE	6,202	11,000	13,500

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,311,333	1,375,420	1,465,020
TOTAL EXPENDITURES	835,699	1,365,366	1,460,188

Audit balance as of 6/30/2011 1,123,865

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

Estimated expenditures 2011-2012 fiscal year (1,365,366)
Loan – Principal Payment (1,805)

Estimated adjustment to fund balance 8,249

Estimated fund balance 6/30/2012 1,132,114

Estimated revenues 2012-2013 fiscal year 1,465,020

Estimated expenditures 2012-2013 fiscal year (685,188)
Capital projects (775,000)
Principal payment (1,832)

Estimated FY 2013 adjustment to fund balance 3,000

Estimated fund balance 6/30/2013 1,135,114

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$571,245,570. A mill rate of 2.78 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	529,765,670	1,472,700	0	51,500	1,421,200
Sr Cit/Vet	37,087,100	103,100	103,100	0	0
Farm	4,392,800	0	0	0	0
Personal	0	0	0	0	0
Total	571,245,570	1,575,800	103,100	51,500	1,421,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,421,200
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	0
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>\$1,465,020</u>
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Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,248,165	1,326,900	1,421,200
311.102	Real Property-Delinquent	31,886	20,000	20,000
311.200	Personal Property	4,447	4,700	0
311.400	Penalty & Interest	11,947	10,000	10,000
311.500	Vehicle Tax State Collec	12,370	12,620	12,620
Total	General Property Taxes	1,308,815	1,374,220	1,463,820
RE37-Other State Revenue				
337.800	State PERS Relief	34	0	0
Total	Other State Revenue	34	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	2,484	1,200	1,200
Total	Interest Earnings	2,484	1,200	1,200
Division Total:	Non-Departmental	1,311,333	\$1,375,420	\$1,465,020
Department Total:	Non-Departmental	1,311,333	\$1,375,420	\$1,465,020
Fund Total:	MIDWAY RSA #9	1,311,333	\$1,375,420	\$1,465,020



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,707	26,545	15,000
411.300	Overtime Wages	490	500	375
Total Salaries & Wages		15,197	27,045	15,375
EX12-Benefits				
412.100	Insurance Contrib	64	0	0
412.200	Unemployment Contrib	92	162	93
412.300	Medicare	221	393	225
412.400	Retirement Contrib. - DB Plan	103	0	0
412.600	Workers Compensation	1,407	2,616	1,649
412.700	Sbs Contribution	932	1,659	951
Total Benefits		2,819	4,830	2,918
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,465	8,500	8,000
424.500	Garbage Pickups	108	250	250
Total Utilities-Building Oprtns		7,573	8,750	8,250
EX25-Rental/Lease				
425.300	Equipment Rental	533	2,858	20,000
Total Rental/Lease		533	2,858	20,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,660	2,000
Total Professional Charges		0	1,660	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	125	160	160
427.500	Liability Insurance	25	30	40
Total Insurance & Bond		150	190	200
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	1,000	0
428.600	Road Maintenance Services	196,076	275,000	345,000
Total Maintenance Services		196,076	276,000	345,000
EX29-Other Contractual				
429.900	Other Contractual	9,397	3,840	5,000
Total Other Contractual		9,397	3,840	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 270-MIDWAY RSA #9 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
EX33-Misc Supplies				
433.900	Other Supplies	29,725	75,000	90,000
Total	Misc Supplies	29,725	75,000	90,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	547	520	500
Total	Loan Payments	547	520	500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	95,682	163,923	195,195
Total	Intra Govern/Recov Expens	95,682	163,923	195,195
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	478,000	800,000	775,000
Total	Capital Project Transfers	478,000	800,000	775,000
Division Total:	Non-Departmental	835,699	1,365,366	1,460,188
Department Total:	Non-Departmental	835,699	1,365,366	1,460,188
Fund Total:	MIDWAY RSA #9	835,699	1,365,366	1,460,188

RECONCILIATION OF FUND BALANCE: 271

FAIRVIEW ROAD SERVICE AREA

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	696,014	709,490	784,380
TOTAL EXPENDITURES	577,399	851,887	781,636

Audit balance as of 6/30/2011 332,930

 Estimated revenues 2011-2012 fiscal year 709,490

 Estimated expenditures 2011-2012 fiscal year (851,887)
 Loan – Principal Payment (1,061)

 Estimated adjustment to fund balance (143,458)

Estimated fund balance 6/30/2012 189,472

 Estimated revenues 2012-2013 fiscal year 784,380

 Estimated expenditures 2012-2013 fiscal year (636,636)
 Capital projects (145,000)
 Principal payment (1,077)

 Estimated FY 2013 adjustment to fund balance 1,667

Estimated fund balance 6/30/2013 191,139

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$483,460,260. A mill rate of 1.77 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	442,283,460	782,800	0	27,300	755,500
Sr Cit/Vet	39,271,700	69,500	69,500	0	0
Farm	1,905,100	0	0	0	0
Personal	0	0	0	0	0
Total	483,460,260	852,300	69,500	27,300	755,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$755,500
311 102	Real Property Taxes - Delinquent	8,000
311 200	Personal Property	0
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	15,450

361 000 INTEREST

361 100	Interest earnings	<u>430</u>
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TOTAL ESTIMATED REVENUES	<u>\$784,380</u>
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Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	667,181	682,900	755,500
311.102	Real Property-Delinquent	8,243	6,000	8,000
311.200	Personal Property	561	500	0
311.400	Penalty & Interest	5,089	5,000	5,000
311.500	Vehicle Tax State Collec	14,080	14,630	15,450
Total	General Property Taxes	695,154	709,030	783,950
RE61-Interest Earnings				
361.100	Interest On Investments	860	460	430
Total	Interest Earnings	860	460	430
Division Total:	Non-Departmental	696,014	\$709,490	\$784,380
Department Total:	Non-Departmental	696,014	\$709,490	\$784,380
Fund Total:	FAIRVIEW RSA #14	696,014	\$709,490	\$784,380



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,650	23,179	20,000
411.300	Overtime Wages	0	500	375
Total Salaries & Wages		15,650	23,679	20,375
EX12-Benefits				
412.200	Unemployment Contrib	94	142	123
412.300	Medicare	227	344	298
412.600	Workers Compensation	1,446	2,290	2,181
412.700	Sbs Contribution	960	1,452	1,257
Total Benefits		2,727	4,228	3,859
EX22-Advertising				
422.000	Advertising	317	250	250
Total Advertising		317	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,201	5,750	5,750
424.500	Garbage Pickups	380	250	250
Total Utilities-Building Oprtns		3,581	6,000	6,000
EX25-Rental/Lease				
425.300	Equipment Rental	520	18,897	25,000
Total Rental/Lease		520	18,897	25,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		3,192	4,500	4,500
EX27-Insurance & Bond				
427.100	Property Insurance	74	90	90
427.500	Liability Insurance	367	390	450
Total Insurance & Bond		441	480	540
EX28-Maintenance Services				
428.600	Road Maintenance Services	292,418	311,100	400,000
Total Maintenance Services		292,418	311,100	400,000
EX29-Other Contractual				
429.900	Other Contractual	2,506	5,000	5,000
Total Other Contractual		2,506	5,000	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

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	32,121	60,000	80,000
Total	Misc Supplies	32,121	60,000	80,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	322	310	290
Total	Loan Payments	322	310	290
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	63,604	86,943	90,322
Total	Intra Govern/Recov Expens	63,604	86,943	90,322
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	160,000	330,000	145,000
Total	Capital Project Transfers	160,000	330,000	145,000
Division Total: Non-Departmental		577,399	851,887	781,636
Department Total: Non-Departmental		577,399	851,887	781,636
Fund Total: FAIRVIEW RSA #14		577,399	851,887	781,636

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	486,105	526,950	578,800
TOTAL EXPENDITURES	431,296	691,061	570,429

Audit balance as of 6/30/2011 264,748

 Estimated revenues 2011-2012 fiscal year 526,950

 Estimated expenditures 2011-2012 fiscal year (691,061)

 Estimated adjustment to fund balance (164,111)

Estimated fund balance 6/30/2012 100,637

 Estimated revenues 2012-2013 fiscal year 578,800

 Estimated expenditures 2012-2013 fiscal year (520,429)
 Capital Projects (50,000)

 Estimated FY 2013 adjustment to fund balance 8,371

Estimated fund balance 6/30/2013 109,008

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$141,656,200. A mill rate of 4.10 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	133,121,300	545,700	0	19,000	526,700
Sr Cit/Vet	8,534,900	34,900	34,900	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	141,656,200	580,600	34,900	19,000	526,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$526,700
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	6,740

361 000 INTEREST

361 100	Interest earnings	<u>360</u>
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TOTAL ESTIMATED REVENUES \$578,800



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	430,725	479,500	526,700
311.102	Real Property-Delinquent	35,440	30,000	30,000
311.400	Penalty & Interest	17,264	15,000	15,000
311.500	Vehicle Tax State Collec	1,940	2,040	6,740
Total	General Property Taxes	485,369	526,540	578,440
RE61-Interest Earnings				
361.100	Interest On Investments	736	410	360
Total	Interest Earnings	736	410	360
Division Total:	Non-Departmental	486,105	\$526,950	\$578,800
Department Total:	Non-Departmental	486,105	\$526,950	\$578,800
Fund Total:	CASWELL LAKE RSA #15	486,105	\$526,950	\$578,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,374	10,000	5,000
411.300	Overtime Wages	0	500	375
Total Salaries & Wages		3,374	10,500	5,375
EX12-Benefits				
412.200	Unemployment Contrib	21	63	33
412.300	Medicare	49	153	80
412.600	Workers Compensation	312	1,016	586
412.700	Sbs Contribution	207	644	338
Total Benefits		589	1,876	1,037
EX22-Advertising				
422.000	Advertising	0	250	500
Total Advertising		0	250	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	296	525	400
Total Utilities-Building Oprtns		296	525	400
EX25-Rental/Lease				
425.300	Equipment Rental	13	0	1,000
Total Rental/Lease		13	0	1,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	200	875	500
Total Professional Charges		3,392	4,375	4,000
EX27-Insurance & Bond				
427.500	Liability Insurance	361	380	420
Total Insurance & Bond		361	380	420
EX28-Maintenance Services				
428.600	Road Maintenance Services	334,344	346,600	400,000
Total Maintenance Services		334,344	346,600	400,000
EX29-Other Contractual				
429.900	Other Contractual	1,967	5,000	2,500
Total Other Contractual		1,967	5,000	2,500
EX33-Misc Supplies				
433.900	Other Supplies	3,317	5,000	5,000
Total Misc Supplies		3,317	5,000	5,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	65,643	96,555	100,197
Total Intra Govern/Recov Expens		65,643	96,555	100,197



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	18,000	220,000	50,000
Total	Capital Project Transfers	18,000	220,000	50,000
	Division Total: Non-Departmental	431,296	691,061	570,429
	Department Total: Non-Departmental	431,296	691,061	570,429
Fund Total:	CASWELL LAKE RSA #15	431,296	691,061	570,429

RECONCILIATION OF FUND BALANCE: 273

SOUTH COLONY ROAD SERVICE AREA

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,255,255	1,253,660	1,249,200
TOTAL EXPENDITURES	1,185,725	1,249,050	1,330,264

Audit balance as of 6/30/2011 1,141,841

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

Estimated expenditures 2011-2012 fiscal year (1,249,050)

Loan – Principal Payment (3,891)

Estimated adjustment to fund balance 719

Estimated fund balance 6/30/2012 1,142,560

Estimated revenues 2012-2013 fiscal year 1,249,200

Estimated expenditures 2012-2013 fiscal year (1,080,264)

Capital projects (250,000)

Principal payment (3,940)

Estimated FY 2013 adjustment to fund balance (85,004)

Estimated fund balance 6/30/2012 1,057,556

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$927,340,850. 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	820,540,150	1,230,800	0	43,000	1,187,800
Sr Cit/Vet	76,855,900	115,200	115,200	0	0
Farm	29,944,800	0	0	0	0
Personal	0	0	0	0	0
Total	927,340,850	1,346,000	115,200	43,000	1,187,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,187,800
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	29,800

361 000 INTEREST

361 100	Interest earnings	<u>1,600</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,249,200</u>
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Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,189,736	1,190,200	1,187,800
311.102	Real Property-Delinquent	20,552	20,000	20,000
311.200	Personal Property	1,953	1,900	0
311.400	Penalty & Interest	10,670	10,000	10,000
311.500	Vehicle Tax State Collec	29,050	29,500	29,800
Total	General Property Taxes	1,251,961	1,251,600	1,247,600
RE61-Interest Earnings				
361.100	Interest On Investments	3,294	2,060	1,600
Total	Interest Earnings	3,294	2,060	1,600
Division Total:	Non-Departmental	1,255,255	\$1,253,660	\$1,249,200
Department Total:	Non-Departmental	1,255,255	\$1,253,660	\$1,249,200
Fund Total:	SOUTH COLONY RSA #16	1,255,255	\$1,253,660	\$1,249,200



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	20,896	56,922	40,000
411.300	Overtime Wages	280	500	375
Total Salaries & Wages		21,176	57,422	40,375
EX12-Benefits				
412.200	Unemployment Contrib	128	345	243
412.300	Medicare	307	833	588
412.600	Workers Compensation	1,959	5,553	4,308
412.700	Sbs Contribution	1,298	3,521	2,483
Total Benefits		3,692	10,252	7,622
EX22-Advertising				
422.000	Advertising	585	250	250
Total Advertising		585	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	22,455	28,000	28,000
424.500	Garbage Pickups	686	250	250
Total Utilities-Building Oprtns		23,141	28,250	28,250
EX25-Rental/Lease				
425.300	Equipment Rental	1,203	7,811	15,000
Total Rental/Lease		1,203	7,811	15,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	269	325	330
427.500	Liability Insurance	403	430	490
Total Insurance & Bond		672	755	820
EX28-Maintenance Services				
428.600	Road Maintenance Services	547,481	560,600	700,000
Total Maintenance Services		547,481	560,600	700,000
EX29-Other Contractual				
429.900	Other Contractual	1,171	5,000	5,000
Total Other Contractual		1,171	5,000	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,500	500
Total Maintenance Supplies		0	2,500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	62,535	81,353	125,000
Total	Misc Supplies	62,535	81,353	125,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,179	1,121	1,070
Total	Loan Payments	1,179	1,121	1,070
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	122,890	152,736	155,377
Total	Intra Govern/Recov Expens	122,890	152,736	155,377
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	400,000	340,000	250,000
Total	Capital Project Transfers	400,000	340,000	250,000
Division Total: Non-Departmental		1,185,725	1,249,050	1,330,264
Department Total: Non-Departmental		1,185,725	1,249,050	1,330,264
Fund Total:	SOUTH COLONY RSA #16	1,185,725	1,249,050	1,330,264

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	2,053,039	2,084,630	2,276,880
TOTAL EXPENDITURES	1,993,289	2,222,357	2,262,082

Audit balance as of 6/30/2011 514,656

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

Estimated expenditures 2011-2012 fiscal year (2,222,357)

Estimated adjustment to fund balance (137,727)

Estimated fund balance 6/30/2012 376,929

Estimated revenues 2012-2013 fiscal year 2,276,880

Estimated expenditures 2012-2013 fiscal year (1,862,082)

Capital projects (400,000)

Estimated FY 2013 adjustment to fund balance 14,798

Estimated fund balance 6/30/2013 391,727

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$818,661,500. A mill rate of 2.92 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	762,397,010	2,226,100	0	77,900	2,148,200
Sr Cit/Vet	55,188,200	161,100	161,100	0	0
Farm	1,076,290	0	0	0	0
Personal	0	0	0	0	0
Total	818,661,500	2,387,200	161,100	77,900	2,148,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$2,148,200
311 102	Real Property Taxes - Delinquent	65,000
311 200	Personal Property	0
311 400	Penalty & Interest on Delinquent Taxes	30,000
311 500	Vehicle Taxes	32,960

361 000 INTEREST

361 100	Interest earnings	<u>720</u>
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TOTAL ESTIMATED REVENUES \$2,276,880



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,908,134	1,957,300	2,148,200
311.102	Real Property-Delinquent	80,022	65,000	65,000
311.200	Personal Property	1,487	1,400	0
311.400	Penalty & Interest	32,702	30,000	30,000
311.500	Vehicle Tax State Collec	29,240	30,120	32,960
Total	General Property Taxes	2,051,585	2,083,820	2,276,160
RE61-Interest Earnings				
361.100	Interest On Investments	1,454	810	720
Total	Interest Earnings	1,454	810	720
Division Total:	Non-Departmental	2,053,039	\$2,084,630	\$2,276,880
Department Total:	Non-Departmental	2,053,039	\$2,084,630	\$2,276,880
Fund Total:	KNIK RSA #17	2,053,039	\$2,084,630	\$2,276,880



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	30,114	45,000	50,000
411.300	Overtime Wages	380	500	375
Total Salaries & Wages		30,494	45,500	50,375
EX12-Benefits				
412.200	Unemployment Contrib	183	273	303
412.300	Medicare	443	660	733
412.600	Workers Compensation	2,816	4,400	5,372
412.700	Sbs Contribution	1,869	2,790	3,096
Total Benefits		5,311	8,123	9,504
EX22-Advertising				
422.000	Advertising	267	250	250
Total Advertising		267	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,828	11,000	11,000
424.500	Garbage Pickups	1,179	250	250
Total Utilities-Building Oprtns		9,007	11,250	11,250
EX25-Rental/Lease				
425.300	Equipment Rental	862	75,000	75,000
Total Rental/Lease		862	75,000	75,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	66	70	140
Total Insurance & Bond		66	70	140
EX28-Maintenance Services				
428.300	Equipment Maint Services	103	0	0
428.600	Road Maintenance Services	723,081	827,800	1,300,000
Total Maintenance Services		723,184	827,800	1,300,000
EX29-Other Contractual				
429.900	Other Contractual	25,000	1,200	5,000
Total Other Contractual		25,000	1,200	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

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	95,338	140,000	140,000
Total	Misc Supplies	95,338	140,000	140,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	248,566	301,664	269,063
Total	Intra Govern/Recov Expens	248,566	301,664	269,063
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	855,194	810,000	400,000
Total	Capital Project Transfers	855,194	810,000	400,000
Division Total:	Non-Departmental	1,993,289	2,222,357	2,262,082
Department Total:	Non-Departmental	1,993,289	2,222,357	2,262,082
Fund Total:	KNIK RSA #17	1,993,289	2,222,357	2,262,082

RECONCILIATION OF FUND BALANCE: 275 LAZY MOUNTAIN ROAD SERVICE AREA

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	220,529	232,040	230,240
TOTAL EXPENDITURES	104,775	231,944	219,605

Audit balance as of 6/30/2011 323,476

 Estimated revenues 2011-2012 fiscal year 232,040

 Estimated expenditures 2011-2012 fiscal year (231,944)
 Loan - Principal Payment (22)

 Estimated adjustment to fund balance 74

Estimated fund balance 6/30/2012 323,550

 Estimated revenues 2012-2013 fiscal year 230,240

 Estimated expenditures 2012-2013 fiscal year (169,605)
 Capital projects (50,000)
 Principal payment (23)

 Estimated FY 2013 adjustment to fund balance 10,612

Estimated fund balance 6/30/2013 334,162

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$104,611,730. 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	91,055,430	228,500	0	7,900	220,600
Sr Cit/Vet	11,299,000	28,300	28,300	0	0
Farm	2,257,300	0	0	0	0
Personal	0	0	0	0	0
Total	104,611,730	256,800	28,300	7,900	220,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$220,600
311 102	Real Property Taxes - Delinquent	3,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	4,280

361 000 INTEREST

361 100	Interest earnings	<u>360</u>
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TOTAL ESTIMATED REVENUES \$230,240



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	207,555	222,600	220,600
311.102	Real Property-Delinquent	5,378	3,000	3,000
311.400	Penalty & Interest	2,763	2,000	2,000
311.500	Vehicle Tax State Collec	4,100	4,100	4,280
Total	General Property Taxes	219,796	231,700	229,880
RE61-Interest Earnings				
361.100	Interest On Investments	733	340	360
Total	Interest Earnings	733	340	360
Division Total: Non-Departmental		220,529	\$232,040	\$230,240
Department Total: Non-Departmental		220,529	\$232,040	\$230,240
Fund Total:	LAZY MOUNTAIN RSA #19	220,529	\$232,040	\$230,240



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,494	3,500	6,000
411.300	Overtime Wages	0	500	375
Total Salaries & Wages		3,494	4,000	6,375
EX12-Benefits				
412.200	Unemployment Contrib	21	24	39
412.300	Medicare	51	58	88
412.600	Workers Compensation	323	387	692
412.700	Sbs Contribution	215	246	399
Total Benefits		610	715	1,218
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,629	5,000	5,000
424.500	Garbage Pickups	21	250	250
Total Utilities-Building Oprtns		4,650	5,250	5,250
EX25-Rental/Lease				
425.300	Equipment Rental	7	10,000	10,000
Total Rental/Lease		7	10,000	10,000
EX27-Insurance & Bond				
427.100	Property Insurance	2	20	20
427.500	Liability Insurance	5	20	20
Total Insurance & Bond		7	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	71,591	100,000	110,000
Total Maintenance Services		71,591	100,000	110,000
EX29-Other Contractual				
429.900	Other Contractual	183	500	500
Total Other Contractual		183	500	500
EX33-Misc Supplies				
433.900	Other Supplies	3,725	15,000	10,000
Total Misc Supplies		3,725	15,000	10,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	7	7	10
Total Loan Payments		7	7	10



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	12,501	26,182	25,962
Total	Intra Govern/Recov Expens	12,501	26,182	25,962
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	8,000	70,000	50,000
Total	Capital Project Transfers	8,000	70,000	50,000
Division Total:	Non-Departmental	104,775	231,944	219,605
Department Total:	Non-Departmental	104,775	231,944	219,605
Fund Total:	LAZY MOUNTAIN RSA #19	104,775	231,944	219,605

RECONCILIATION OF FUND BALANCE: 276

GR. WILLOW ROAD SERVICE AREA

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	737,103	776,880	842,830
TOTAL EXPENDITURES	590,028	890,711	802,393

Audit balance as of 6/30/2011 305,115

 Estimated revenues 2011-2012 fiscal year 776,880

 Estimated expenditures 2011-2012 fiscal year (890,711)

 Estimated adjustment to fund balance (113,831)

Estimated fund balance 6/30/2012 191,284

 Estimated revenues 2012-2013 fiscal year 842,830

 Estimated expenditures 2012-2013 fiscal year (602,393)

 Capital projects (200,000)

 Estimated FY 2013 adjustment to fund balance 40,437

Estimated fund balance 6/30/2013 231,721

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$237,134,490. A mill rate of 3.86 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	215,173,590	830,500	0	29,000	801,500
Sr Cit/Vet	21,921,100	84,600	84,600	0	0
Farm	39,800	0	0	0	0
Personal	0	0	0	0	0
Total	237,134,490	915,100	84,600	29,000	801,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$801,500
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	11,000

361 000 INTEREST

361 100	Interest earnings	<u>330</u>
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TOTAL ESTIMATED REVENUES \$842,830



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	676,189	738,600	801,500
311.102	Real Property-Delinquent	37,026	20,000	20,000
311.200	Personal Property	1,109	2,300	0
311.400	Penalty & Interest	16,559	10,000	10,000
311.500	Vehicle Tax State Collec	5,560	5,610	11,000
Total	General Property Taxes	736,443	776,510	842,500
RE61-Interest Earnings				
361.100	Interest On Investments	660	370	330
Total	Interest Earnings	660	370	330
Division Total:	Non-Departmental	737,103	\$776,880	\$842,830
Department Total:	Non-Departmental	737,103	\$776,880	\$842,830
Fund Total:	GREATER WILLOW RSA #20	737,103	\$776,880	\$842,830



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	22,184	20,000	20,000
411.300	Overtime Wages	586	500	375
Total Salaries & Wages		22,770	20,500	20,375
EX12-Benefits				
412.200	Unemployment Contrib	137	123	123
412.300	Medicare	331	298	298
412.600	Workers Compensation	2,102	1,983	2,181
412.700	Sbs Contribution	1,396	1,257	1,257
Total Benefits		3,966	3,661	3,859
EX22-Advertising				
422.000	Advertising	317	250	500
Total Advertising		317	250	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,133	4,400	4,000
424.500	Garbage Pickups	42	250	250
Total Utilities-Building Oprtns		3,175	4,650	4,250
EX25-Rental/Lease				
425.200	Building Rental	60	0	0
425.300	Equipment Rental	293	8,500	10,000
Total Rental/Lease		353	8,500	10,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	100	500
Total Professional Charges		3,192	3,600	4,000
EX27-Insurance & Bond				
427.500	Liability Insurance	1,062	1,120	1,200
Total Insurance & Bond		1,062	1,120	1,200
EX28-Maintenance Services				
428.600	Road Maintenance Services	370,737	400,000	400,000
Total Maintenance Services		370,737	400,000	400,000
EX29-Other Contractual				
429.900	Other Contractual	1,978	10,000	5,000
Total Other Contractual		1,978	10,000	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

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	29,414	43,000	40,000
Total	Misc Supplies	29,414	43,000	40,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	64,064	99,930	112,709
Total	Intra Govern/Recov Expens	64,064	99,930	112,709
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	89,000	295,000	200,000
Total	Capital Project Transfers	89,000	295,000	200,000
Division Total: Non-Departmental		590,028	890,711	802,393
Department Total: Non-Departmental		590,028	890,711	802,393
Fund Total: GREATER WILLOW RSA #20		590,028	890,711	802,393

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,119,059	1,109,760	1,123,280
TOTAL EXPENDITURES	953,936	1,284,780	1,149,030

Audit balance as of 6/30/2011			733,135
Estimated revenues 2011-2012 fiscal year	1,109,760		
Estimated expenditures 2011-2012 fiscal year	(1,284,780)		
Estimated adjustment to fund balance		(175,020)	
Estimated fund balance 6/30/2012			558,115
Estimated revenues 2012-2013 fiscal year	1,123,280		
Estimated expenditures 2012-2013 fiscal year	(899,030)		
Capital Projects	(250,000)		
Estimated FY 2013 adjustment to fund balance		(25,750)	
Estimated fund balance 6/30/2013			532,365

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$461,955,900. 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	427,311,860	1,098,100	0	38,400	1,059,700
Sr Cit/Vet	34,384,100	88,300	88,300	0	0
Farm	259,940	0	0	0	0
Personal	0	0	0	0	0
Total	461,955,900	1,186,400	88,300	38,400	1,059,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,059,700
311 102	Real Property Taxes - Delinquent	30,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	17,670

361 000 INTEREST

361 100	Interest earnings	<u>910</u>
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TOTAL ESTIMATED REVENUES \$1,123,280



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,027,063	1,053,000	1,059,700
311.102	Real Property-Delinquent	50,745	30,000	30,000
311.200	Personal Property	762	800	0
311.400	Penalty & Interest	24,066	15,000	15,000
311.500	Vehicle Tax State Collec	9,840	9,930	17,670
Total	General Property Taxes	1,112,476	1,108,730	1,122,370
RE61-Interest Earnings				
361.100	Interest On Investments	1,836	1,030	910
Total	Interest Earnings	1,836	1,030	910
RE67-Transfer From Other Funds				
367.400	Capital Projects	4,747	0	0
Total	Transfer From Other Funds	4,747	0	0
Division Total:	Non-Departmental	1,119,059	\$1,109,760	\$1,123,280
Department Total:	Non-Departmental	1,119,059	\$1,109,760	\$1,123,280
Fund Total:	BIG LAKE RSA #21	1,119,059	\$1,109,760	\$1,123,280



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	12,920	23,472	15,000
411.300	Overtime Wages	479	500	375
Total Salaries & Wages		13,399	23,972	15,375
EX12-Benefits				
412.200	Unemployment Contrib	81	144	93
412.300	Medicare	195	348	225
412.600	Workers Compensation	1,238	2,318	1,649
412.700	Sbs Contribution	822	1,470	951
Total Benefits		2,336	4,280	2,918
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	232	0	0
Total Expenses Within Borough		232	0	0
EX22-Advertising				
422.000	Advertising	0	250	500
Total Advertising		0	250	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,805	3,000	3,000
424.500	Garbage Pickups	37	250	0
Total Utilities-Building Oprtns		2,842	3,250	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	374	0	5,000
Total Rental/Lease		374	0	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	9,895	2,200	2,500
Total Professional Charges		9,895	2,200	2,500
EX27-Insurance & Bond				
427.500	Liability Insurance	37	50	50
Total Insurance & Bond		37	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	438,448	480,300	575,000
Total Maintenance Services		438,448	480,300	575,000
EX29-Other Contractual				
429.900	Other Contractual	840	8,800	2,000
Total Other Contractual		840	8,800	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total Maintenance Supplies		0	500	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	105,435	123,837	125,000
Total	Misc Supplies	105,435	123,837	125,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	90,098	161,341	167,687
Total	Intra Govern/Recov Expens	90,098	161,341	167,687
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	290,000	476,000	250,000
Total	Capital Project Transfers	290,000	476,000	250,000
Division Total: Non-Departmental		953,936	1,284,780	1,149,030
Department Total: Non-Departmental		953,936	1,284,780	1,149,030
Fund Total:	BIG LAKE RSA #21	953,936	1,284,780	1,149,030

RECONCILIATION OF FUND BALANCE: 278

NORTH COLONY ROAD SERVICE AREA

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	138,348	149,360	161,040
TOTAL EXPENDITURES	100,610	148,109	157,711

Audit balance as of 6/30/2011 101,392

 Estimated revenues 2011-2012 fiscal year 149,360

 Estimated expenditures 2011-2012 fiscal year (148,109)
 Loan – Principal Payment (481)

 Estimated adjustment to fund balance 770

Estimated fund balance 6/30/2012 102,162

 Estimated revenues 2012-2013 fiscal year 161,040

 Estimated expenditures 2012-2013 fiscal year (132,711)
 Capital Projects (25,000)
 Principal payment (488)

 Estimated FY 2013 adjustment to fund balance 2,841

Estimated fund balance 6/30/2013 105,003

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$38,610,450. A mill rate of 4.59 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	33,922,390	155,700	0	5,400	150,300
Sr Cit/Vet	4,033,500	18,500	18,500	0	0
Farm	654,560	0	0	0	0
Personal	0	0	0	0	0
Total	38,610,450	174,200	18,500	5,400	150,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$150,300
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	2,500
311 500	Vehicle Taxes	2,120

361 000 INTEREST

361 100	Interest earnings	<u>120</u>
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TOTAL ESTIMATED REVENUES \$161,040



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	125,409	138,500	150,300
311.102	Real Property-Delinquent	7,668	6,000	6,000
311.400	Penalty & Interest	2,763	2,500	2,500
311.500	Vehicle Tax State Collec	2,250	2,270	2,120
Total	General Property Taxes	138,090	149,270	160,920
RE61-Interest Earnings				
361.100	Interest On Investments	258	90	120
Total	Interest Earnings	258	90	120
Division Total:	Non-Departmental	138,348	\$149,360	\$161,040
Department Total:	Non-Departmental	138,348	\$149,360	\$161,040
Fund Total:	NORTH COLONY RSA #23	138,348	\$149,360	\$161,040



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,210	6,440	6,500
411.300	Overtime Wages	0	500	375
Total Salaries & Wages		4,210	6,940	6,875
EX12-Benefits				
412.200	Unemployment Contrib	26	42	42
412.300	Medicare	62	101	102
412.600	Workers Compensation	391	671	745
412.700	Sbs Contribution	259	427	430
Total Benefits		738	1,241	1,319
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	296	500	500
424.500	Garbage Pickups	554	250	250
Total Utilities-Building Oprtns		850	750	750
EX25-Rental/Lease				
425.300	Equipment Rental	130	1,303	1,500
Total Rental/Lease		130	1,303	1,500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	34	50	50
427.500	Liability Insurance	14	20	20
Total Insurance & Bond		48	70	70
EX28-Maintenance Services				
428.600	Road Maintenance Services	66,280	85,000	85,000
Total Maintenance Services		66,280	85,000	85,000
EX29-Other Contractual				
429.900	Other Contractual	198	500	500
Total Other Contractual		198	500	500
EX33-Misc Supplies				
433.900	Other Supplies	7,077	13,500	13,500
Total Misc Supplies		7,077	13,500	13,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	146	140	140
Total	Loan Payments	146	140	140
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	12,933	19,415	21,807
Total	Intra Govern/Recov Expens	12,933	19,415	21,807
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	8,000	18,000	25,000
Total	Capital Project Transfers	8,000	18,000	25,000
Division Total:	Non-Departmental	100,610	148,109	157,711
Department Total:	Non-Departmental	100,610	148,109	157,711
Fund Total:	NORTH COLONY RSA #23	100,610	148,109	157,711

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,259,321	1,331,460	1,420,360
TOTAL EXPENDITURES	876,300	1,326,595	1,387,855

Audit balance as of 6/30/2011 805,524

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

Estimated expenditures 2011-2012 fiscal year (1,326,595)
Loan – Principal Payment (3,607)

Estimated adjustment to fund balance 1,258

Estimated fund balance 6/30/2012 806,782

Estimated revenues 2012-2013 fiscal year 1,420,360

Estimated expenditures 2012-2013 fiscal year (1,062,855)
Capital projects (325,000)
Principal payment (3,661)

Estimated FY 2013 adjustment to fund balance 28,844

Estimated fund balance 6/30/2013 835,626

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$894,659,600. A mill rate of 1.73 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	818,805,200	1,416,500	0	49,500	1,367,000
Sr Cit/Vet	70,779,300	122,400	122,400	0	0
Farm	5,075,100	0	0	0	0
Personal	0	0	0	0	0
Total	894,659,600	1,538,900	122,400	49,500	1,367,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,367,000
311 102	Real Property Taxes - Delinquent	16,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	27,390

361 000 INTEREST

361 100	Interest earnings	<u>970</u>
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TOTAL ESTIMATED REVENUES \$1,420,360



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,188,543	1,271,800	1,367,000
311.102	Real Property-Delinquent	23,084	16,000	16,000
311.200	Personal Property	6,322	6,400	0
311.400	Penalty & Interest	12,374	9,000	9,000
311.500	Vehicle Tax State Collec	27,050	27,290	27,390
Total	General Property Taxes	1,257,373	1,330,490	1,419,390
RE61-Interest Earnings				
361.100	Interest On Investments	1,948	970	970
Total	Interest Earnings	1,948	970	970
Division Total:	Non-Departmental	1,259,321	\$1,331,460	\$1,420,360
Department Total:	Non-Departmental	1,259,321	\$1,331,460	\$1,420,360
Fund Total:	BOGARD RSA #25	1,259,321	\$1,331,460	\$1,420,360



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	24,558	43,164	30,000
411.300	Overtime Wages	80	500	375
Total Salaries & Wages		24,638	43,664	30,375
EX12-Benefits				
412.200	Unemployment Contrib	148	262	183
412.300	Medicare	358	633	443
412.600	Workers Compensation	2,278	4,222	3,244
412.700	Sbs Contribution	1,510	2,677	1,870
Total Benefits		4,294	7,794	5,740
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	96	0	0
Total Expenses Within Borough		96	0	0
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	23,917	27,500	27,500
424.500	Garbage Pickups	692	250	250
Total Utilities-Building Oprtns		24,609	27,750	27,750
EX25-Rental/Lease				
425.300	Equipment Rental	1,105	2,000	20,000
Total Rental/Lease		1,105	2,000	20,000
EX26-Professional Charges				
426.900	Other Professional Chgs	135	1,000	1,000
Total Professional Charges		135	1,000	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	249	300	310
427.500	Liability Insurance	44	50	80
Total Insurance & Bond		293	350	390
EX28-Maintenance Services				
428.600	Road Maintenance Services	403,225	520,000	660,000
Total Maintenance Services		403,225	520,000	660,000
EX29-Other Contractual				
429.900	Other Contractual	4,967	5,000	5,000
Total Other Contractual		4,967	5,000	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 279-BOGARD RSA #25 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
EX33-Misc Supplies				
433.900	Other Supplies	61,672	116,595	150,000
Total	Misc Supplies	61,672	116,595	150,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,093	1,039	1,100
Total	Loan Payments	1,093	1,039	1,100
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	100,173	160,653	160,750
Total	Intra Govern/Recov Expens	100,173	160,653	160,750
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	250,000	440,000	325,000
Total	Capital Project Transfers	250,000	440,000	325,000
Division Total: Non-Departmental		876,300	1,326,595	1,387,855
Department Total: Non-Departmental		876,300	1,326,595	1,387,855
Fund Total: BOGARD RSA #25		876,300	1,326,595	1,387,855

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	756,941	800,890	854,860
TOTAL EXPENDITURES	474,813	796,920	825,245

Audit balance as of 6/30/2011 743,031

Estimated revenues 2011-2012 fiscal year 800,890

Estimated expenditures 2011-2012 fiscal year (796,920)
 Loan – Principal Payment (203)

Estimated adjustment to fund balance 3,767

Estimated fund balance 6/30/2012 746,798

Estimated revenues 2012-2013 fiscal year 854,860

Estimated expenditures 2012-2013 fiscal year (545,245)
 Capital Projects (280,000)
 Principal payment (206)

Estimated FY 2013 adjustment to fund balance 29,409

Estimated fund balance 6/30/2013 776,207

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$279,029,250. A mill rate of 3.45 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	243,912,450	841,400	0	29,400	812,000
Sr Cit/Vet	32,982,600	113,700	113,700	0	0
Farm	2,134,200	0	0	0	0
Personal	0	0	0	0	0
Total	279,029,250	955,100	113,700	29,400	812,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$812,000
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	12,030

361 000 INTEREST

361 100	Interest earnings	<u>830</u>
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TOTAL ESTIMATED REVENUES \$854,860



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	708,763	759,800	812,000
311.102	Real Property-Delinquent	22,795	18,000	20,000
311.400	Penalty & Interest	11,429	10,000	10,000
311.500	Vehicle Tax State Collec	12,280	12,370	12,030
Total	General Property Taxes	755,267	800,170	854,030
RE61-Interest Earnings				
361.100	Interest On Investments	1,674	720	830
Total	Interest Earnings	1,674	720	830
Division Total:	Non-Departmental	756,941	\$800,890	\$854,860
Department Total:	Non-Departmental	756,941	\$800,890	\$854,860
Fund Total:	GREATER BUTTE RSA #26	756,941	\$800,890	\$854,860



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	11,946	12,000	15,000
411.300	Overtime Wages	80	500	375
Total Salaries & Wages		12,026	12,500	15,375
EX12-Benefits				
412.200	Unemployment Contrib	73	75	93
412.300	Medicare	175	182	225
412.600	Workers Compensation	1,111	1,209	1,649
412.700	Sbs Contribution	737	767	951
Total Benefits		2,096	2,233	2,918
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,158	12,000	12,000
424.500	Garbage Pickups	297	250	250
Total Utilities-Building Oprtns		11,455	12,250	12,250
EX25-Rental/Lease				
425.300	Equipment Rental	166	15,000	15,000
Total Rental/Lease		166	15,000	15,000
EX26-Professional Charges				
426.900	Other Professional Chgs	7,685	4,820	2,000
Total Professional Charges		7,685	4,820	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	14	20	20
427.500	Liability Insurance	14	20	40
Total Insurance & Bond		28	40	60
EX28-Maintenance Services				
428.600	Road Maintenance Services	186,320	240,000	340,000
Total Maintenance Services		186,320	240,000	340,000
EX29-Other Contractual				
429.900	Other Contractual	578	3,091	2,500
Total Other Contractual		578	3,091	2,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	89	500
Total Maintenance Supplies		0	89	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	17,485	44,500	50,000
Total	Misc Supplies	17,485	44,500	50,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	62	59	60
Total	Loan Payments	62	59	60
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	58,912	102,088	104,332
Total	Intra Govern/Recov Expens	58,912	102,088	104,332
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	178,000	360,000	280,000
Total	Capital Project Transfers	178,000	360,000	280,000
	Division Total: Non-Departmental	474,813	796,920	825,245
	Department Total: Non-Departmental	474,813	796,920	825,245
Fund Total:	GREATER BUTTE RSA #26	474,813	796,920	825,245

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,560,567	1,563,150	1,687,480
TOTAL EXPENDITURES	1,286,475	1,553,314	1,672,500

Audit balance as of 6/30/2011			946,328
Estimated revenues 2011-2012 fiscal year	1,563,150		
Estimated expenditures 2011-2012 fiscal year	(1,553,314)		
Estimated adjustment to fund balance		9,836	
Estimated fund balance 6/30/2012			956,164
Estimated revenues 2012-2013 fiscal year	1,687,480		
Estimated expenditures 2012-2013 fiscal year	(1,097,500)		
Capital projects	(575,000)		
Estimated FY 2013 adjustment to fund balance		14,980	
Estimated fund balance 6/30/2013			971,144

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$516,930,800. A mill rate of 3.48 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	475,479,200	1,654,600	0	57,900	1,596,700
Sr Cit/Vet	41,329,200	143,800	143,800	0	0
Farm	122,400	0	0	0	0
Personal	0	0	0	0	0
Total	516,930,800	1,798,400	143,800	57,900	1,596,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,596,700
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	19,680

361 000 INTEREST

361 100	Interest earnings	<u>1,100</u>
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TOTAL ESTIMATED REVENUES \$1,687,480



Matanuska-Susitna Borough
Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,429,617	1,465,800	1,596,700
311.102	Real Property-Delinquent	72,053	50,000	50,000
311.200	Personal Property	7,813	7,600	0
311.400	Penalty & Interest	30,712	20,000	20,000
311.500	Vehicle Tax State Collec	18,130	18,510	19,680
Total	General Property Taxes	1,558,325	1,561,910	1,686,380
RE61-Interest Earnings				
361.100	Interest On Investments	2,242	1,240	1,100
Total	Interest Earnings	2,242	1,240	1,100
Division Total:	Non-Departmental	1,560,567	\$1,563,150	\$1,687,480
Department Total:	Non-Departmental	1,560,567	\$1,563,150	\$1,687,480
Fund Total:	MEADOW LAKES RSA #27	1,560,567	\$1,563,150	\$1,687,480



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	13,306	21,550	21,000
411.300	Overtime Wages	80	500	375
Total Salaries & Wages		13,386	22,050	21,375
EX12-Benefits				
412.200	Unemployment Contrib	81	132	129
412.300	Medicare	195	320	312
412.600	Workers Compensation	1,237	2,133	2,287
412.700	Sbs Contribution	821	1,352	1,318
Total Benefits		2,334	3,937	4,046
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,290	6,750	6,750
424.500	Garbage Pickups	212	250	250
Total Utilities-Building Oprtns		5,502	7,000	7,000
EX25-Rental/Lease				
425.300	Equipment Rental	439	37,638	43,000
Total Rental/Lease		439	37,638	43,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		3,192	4,500	4,500
EX27-Insurance & Bond				
427.500	Liability Insurance	393	420	435
Total Insurance & Bond		393	420	435
EX28-Maintenance Services				
428.600	Road Maintenance Services	429,114	513,600	675,000
Total Maintenance Services		429,114	513,600	675,000
EX29-Other Contractual				
429.900	Other Contractual	2,799	20,800	5,000
Total Other Contractual		2,799	20,800	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

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	51,481	116,200	120,000
Total	Misc Supplies	51,481	116,200	120,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	153,835	196,419	216,394
Total	Intra Govern/Recov Expens	153,835	196,419	216,394
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	624,000	630,000	575,000
Total	Capital Project Transfers	624,000	630,000	575,000
Division Total: Non-Departmental		1,286,475	1,553,314	1,672,500
Department Total: Non-Departmental		1,286,475	1,553,314	1,672,500
Fund Total:	MEADOW LAKES RSA #27	1,286,475	1,553,314	1,672,500

RECONCILIATION OF FUND BALANCE: 282**GOLD TRAIL ROAD SERVICE AREA**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	1,425,188	1,449,690	1,481,220
TOTAL EXPENDITURES	1,252,064	1,543,633	1,551,272

Audit balance as of 6/30/2011 595,292

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

 Estimated expenditures 2011-2012 fiscal year (1,543,633)

 Loan – Principal Payment (2,175)

 Estimated adjustment to fund balance (96,118)

Estimated fund balance 6/30/2012 499,174

 Estimated revenues 2012-2013 fiscal year 1,481,220

 Estimated expenditures 2012-2013 fiscal year (1,251,272)

 Capital projects (300,000)

 Principal payment (2,207)

 Estimated FY 2013 adjustment to fund balance (72,259)

Estimated fund balance 6/30/2013 426,915

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$789,606,780. 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	726,455,480	1,452,900	0	50,800	1,402,100
Sr Cit/Vet	59,032,800	118,000	118,000	0	0
Farm	4,118,500	0	0	0	0
Personal	0	0	0	0	0
Total	789,606,780	1,570,900	118,000	50,800	1,402,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,402,100
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	33,330

361 000 INTEREST

361 100	Interest earnings	<u>790</u>
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TOTAL ESTIMATED REVENUES \$1,481,220



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,337,456	1,379,100	1,402,100
311.102	Real Property-Delinquent	40,052	25,000	25,000
311.400	Penalty & Interest	17,044	15,000	20,000
311.500	Vehicle Tax State Collec	29,020	29,840	33,330
Total	General Property Taxes	1,423,572	1,448,940	1,480,430
RE37-Other State Revenue				
337.800	State PERS Relief	34	0	0
Total	Other State Revenue	34	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,582	750	790
Total	Interest Earnings	1,582	750	790
Division Total:	Non-Departmental	1,425,188	\$1,449,690	\$1,481,220
Department Total:	Non-Departmental	1,425,188	\$1,449,690	\$1,481,220
Fund Total:	GOLD TRAIL RSA #28	1,425,188	\$1,449,690	\$1,481,220



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	24,259	33,500	35,000
411.300	Overtime Wages	559	500	375
Total Salaries & Wages		24,818	34,000	35,375
EX12-Benefits				
412.100	Insurance Contrib	97	0	0
412.200	Unemployment Contrib	149	204	213
412.300	Medicare	360	494	515
412.400	Retirement Contrib. - DB Plan	104	0	0
412.600	Workers Compensation	2,294	3,287	3,777
412.700	Sbs Contribution	1,523	2,085	2,177
Total Benefits		4,527	6,070	6,682
EX22-Advertising				
422.000	Advertising	317	250	250
Total Advertising		317	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,656	24,000	26,000
424.500	Garbage Pickups	396	250	250
Total Utilities-Building Oprtns		20,052	24,250	26,250
EX25-Rental/Lease				
425.300	Equipment Rental	813	45,875	50,000
Total Rental/Lease		813	45,875	50,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	150	180	185
427.500	Liability Insurance	80	90	95
Total Insurance & Bond		230	270	280
EX28-Maintenance Services				
428.600	Road Maintenance Services	501,738	708,300	825,000
Total Maintenance Services		501,738	708,300	825,000
EX29-Other Contractual				
429.900	Other Contractual	10,852	9,700	5,000
Total Other Contractual		10,852	9,700	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

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	58,836	100,000	120,000
Total	Misc Supplies	58,836	100,000	120,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	659	627	600
Total	Loan Payments	659	627	600
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	152,862	182,791	180,335
Total	Intra Govern/Recov Expens	152,862	182,791	180,335
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	476,360	430,000	300,000
Total	Capital Project Transfers	476,360	430,000	300,000
Division Total:	Non-Departmental	1,252,064	1,543,633	1,551,272
Department Total:	Non-Departmental	1,252,064	1,543,633	1,551,272
Fund Total:	GOLD TRAIL RSA #28	1,252,064	1,543,633	1,551,272

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	455,296	463,380	513,320
TOTAL EXPENDITURES	442,108	559,038	518,136

Audit balance as of 6/30/2011 194,571

Estimated revenues 2011-2012 fiscal year 463,380

Estimated expenditures 2011-2012 fiscal year (559,038)

Estimated adjustment to fund balance (95,658)

Estimated fund balance 6/30/2012 98,913

Estimated revenues 2012-2013 fiscal year 513,320

Estimated expenditures 2012-2013 fiscal year (518,136)

Estimated FY 2013 adjustment to fund balance (4,816)

Estimated fund balance 6/30/2013 94,097

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$186,825,060. A mill rate of 2.89 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	171,994,760	497,000	0	17,300	479,700
Sr Cit/Vet	14,811,200	42,800	42,800	0	0
Farm	19,100	0	0	0	0
Personal	0	0	0	0	0
Total	186,825,060	539,800	42,800	17,300	479,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$479,700
311 102	Real Property Taxes - Delinquent	18,000
311 200	Personal Property	0
311 400	Penalty & Interest on Delinquent Taxes	8,000
311 500	Vehicle Taxes	7,330

361 000 INTEREST

361 100	Interest earnings	<u>290</u>
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TOTAL ESTIMATED REVENUES \$513,320



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	422,914	432,000	479,700
311.102	Real Property-Delinquent	17,061	18,000	18,000
311.200	Personal Property	835	800	0
311.400	Penalty & Interest	7,785	8,000	8,000
311.500	Vehicle Tax State Collec	6,120	4,220	7,330
Total	General Property Taxes	454,715	463,020	513,030
RE61-Interest Earnings				
361.100	Interest On Investments	581	360	290
Total	Interest Earnings	581	360	290
Division Total:	Non-Departmental	455,296	\$463,380	\$513,320
Department Total:	Non-Departmental	455,296	\$463,380	\$513,320
Fund Total:	GREATER TALKEETNA RSA #29	455,296	\$463,380	\$513,320



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 283-GREATER TALLEKETA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,893	10,000	10,000
411.300	Overtime Wages	27	500	375
Total Salaries & Wages		6,920	10,500	10,375
EX12-Benefits				
412.200	Unemployment Contrib	42	63	63
412.300	Medicare	101	153	153
412.600	Workers Compensation	640	1,016	1,117
412.700	Sbs Contribution	425	644	644
Total Benefits		1,208	1,876	1,977
EX22-Advertising				
422.000	Advertising	317	250	500
Total Advertising		317	250	500
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	250	0
Total Utilities-Building Oprtns		0	250	0
EX25-Rental/Lease				
425.300	Equipment Rental	26	2,500	1,000
Total Rental/Lease		26	2,500	1,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	1,000
Total Professional Charges		0	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	21	30	35
Total Insurance & Bond		21	30	35
EX28-Maintenance Services				
428.600	Road Maintenance Services	370,868	421,400	420,000
Total Maintenance Services		370,868	421,400	420,000
EX29-Other Contractual				
429.900	Other Contractual	752	1,000	1,000
Total Other Contractual		752	1,000	1,000
EX33-Misc Supplies				
433.900	Other Supplies	3,374	5,000	5,000
Total Misc Supplies		3,374	5,000	5,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	53,622	80,232	77,249
Total Intra Govern/Recov Expens		53,622	80,232	77,249



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	5,000	35,000	0
Total	Capital Project Transfers	5,000	35,000	0
Division Total:	Non-Departmental	442,108	559,038	518,136
Department Total:	Non-Departmental	442,108	559,038	518,136
Fund Total:	GREATER TALKEETNA RSA #29	442,108	559,038	518,136

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	171,504	194,880	215,800
TOTAL EXPENDITURES	169,466	223,674	212,776

Audit balance as of 6/30/2011 107,418

 Estimated revenues 2011-2012 fiscal year 194,880

 Estimated expenditures 2011-2012 fiscal year (223,674)

 Estimated adjustment to fund balance (28,794)

Estimated fund balance 6/30/2012 78,624

 Estimated revenues 2012-2013 fiscal year 215,800

 Estimated expenditures 2012-2013 fiscal year (187,776)

 Capital Projects (25,000)

 Estimated FY 2013 adjustment to fund balance 3,024

Estimated fund balance 6/30/2013 81,648

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$50,920,100. A mill rate of 4.41 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	46,869,600	206,600	0	7,200	199,400
Sr Cit/Vet	3,959,700	17,400	17,400	0	0
Farm	90,800	0	0	0	0
Personal	0	0	0	0	0
Total	50,920,100	224,000	17,400	7,200	199,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$199,400
311 102	Real Property Taxes - Delinquent	9,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	3,250

361 000 INTEREST

361 100	Interest earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES \$215,800



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	157,914	179,900	199,400
311.102	Real Property-Delinquent	7,489	9,000	9,000
311.400	Penalty & Interest	4,088	4,000	4,000
311.500	Vehicle Tax State Collec	1,710	1,790	3,250
Total	General Property Taxes	171,201	194,690	215,650
RE61-Interest Earnings				
361.100	Interest On Investments	303	190	150
Total	Interest Earnings	303	190	150
Division Total:	Non-Departmental	171,504	\$194,880	\$215,800
Department Total:	Non-Departmental	171,504	\$194,880	\$215,800
Fund Total:	TRAPPER CREEK RSA #30	171,504	\$194,880	\$215,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,200	4,500	4,500
411.300	Overtime Wages	40	500	375
Total Salaries & Wages		1,240	5,000	4,875
EX12-Benefits				
412.200	Unemployment Contrib	8	30	30
412.300	Medicare	19	73	73
412.600	Workers Compensation	116	484	532
412.700	Sbs Contribution	77	307	307
Total Benefits		220	894	942
EX22-Advertising				
422.000	Advertising	0	250	500
Total Advertising		0	250	500
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	3	250	250
Total Utilities-Building Oprtns		3	250	250
EX27-Insurance & Bond				
427.500	Liability Insurance	11	20	20
Total Insurance & Bond		11	20	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	108,451	125,000	155,000
Total Maintenance Services		108,451	125,000	155,000
EX29-Other Contractual				
429.900	Other Contractual	1,118	1,000	1,000
Total Other Contractual		1,118	1,000	1,000
EX33-Misc Supplies				
433.900	Other Supplies	1,625	3,000	2,000
Total Misc Supplies		1,625	3,000	2,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	17,798	23,260	23,189
Total Intra Govern/Recov Expens		17,798	23,260	23,189
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	39,000	65,000	25,000
Total Capital Project Transfers		39,000	65,000	25,000
Division Total: Non-Departmental		169,466	223,674	212,776
Department Total: Non-Departmental		169,466	223,674	212,776
Fund Total: TRAPPER CREEK RSA #30		169,466	223,674	212,776

RECONCILIATION OF FUND BALANCE: 285

ALPINE ROAD SERVICE AREA

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	215,081	236,860	256,140
TOTAL EXPENDITURES	157,812	264,531	259,317

Audit balance as of 6/30/2011 165,114

Estimated revenues 2011-2012 fiscal year 236,860

Estimated expenditures 2011-2012 fiscal year (264,531)
 Loan – Principal Payment (98)

Estimated adjustment to fund balance (27,769)

Estimated fund balance 6/30/2012 137,345

Estimated revenues 2012-2013 fiscal year 256,140

Estimated expenditures 2012-2013 fiscal year (209,317)
 Capital projects (50,000)
 Principal payment (99)

Estimated FY 2013 adjustment to fund balance (3,276)

Estimated fund balance 6/30/2013 134,069

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$75,023,510. 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	65,685,110	241,700	0	8,400	233,300
Sr Cit/Vet	9,175,100	33,700	33,700	0	0
Farm	163,300	0	0	0	0
Personal	0	0	0	0	0
Total	75,023,510	275,400	33,700	8,400	233,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$233,300
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	7,650

361 000 INTEREST

361 100	Interest earnings	<u>190</u>
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TOTAL ESTIMATED REVENUES \$256,140



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	191,467	216,600	233,300
311.102	Real Property-Delinquent	12,428	10,000	10,000
311.200	Personal Property	66	0	0
311.400	Penalty & Interest	5,672	5,000	5,000
311.500	Vehicle Tax State Collec	5,060	5,060	7,650
Total	General Property Taxes	214,693	236,660	255,950
RE61-Interest Earnings				
361.100	Interest On Investments	388	200	190
Total	Interest Earnings	388	200	190
Division Total: Non-Departmental		215,081	\$236,860	\$256,140
Department Total: Non-Departmental		215,081	\$236,860	\$256,140
Fund Total:	ALPINE RSA #31	215,081	\$236,860	\$256,140



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	4,524	6,000	7,500
411.300	Overtime Wages	134	500	375
Total Salaries & Wages		4,658	6,500	7,875
EX12-Benefits				
412.200	Unemployment Contrib	28	39	48
412.300	Medicare	68	95	116
412.600	Workers Compensation	433	629	851
412.700	Sbs Contribution	287	399	491
Total Benefits		816	1,162	1,506
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,880	3,050	2,500
424.500	Garbage Pickups	88	500	250
Total Utilities-Building Oprtns		1,968	3,550	2,750
EX25-Rental/Lease				
425.300	Equipment Rental	20	0	500
Total Rental/Lease		20	0	500
EX27-Insurance & Bond				
427.100	Property Insurance	7	20	20
427.500	Liability Insurance	7	20	20
Total Insurance & Bond		14	40	40
EX28-Maintenance Services				
428.600	Road Maintenance Services	99,590	150,000	150,000
Total Maintenance Services		99,590	150,000	150,000
EX29-Other Contractual				
429.900	Other Contractual	244	200	500
Total Other Contractual		244	200	500
EX33-Misc Supplies				
433.900	Other Supplies	1,942	12,000	14,000
Total Misc Supplies		1,942	12,000	14,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	30	30	30
Total Loan Payments		30	30	30



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	19,530	30,799	31,866
Total	Intra Govern/Recov Expens	19,530	30,799	31,866
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	29,000	60,000	50,000
Total	Capital Project Transfers	29,000	60,000	50,000
Division Total:	Non-Departmental	157,812	264,531	259,317
Department Total:	Non-Departmental	157,812	264,531	259,317
Fund Total:	ALPINE RSA #31	157,812	264,531	259,317

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	14,984	14,750	16,330
TOTAL EXPENDITURES	38,959	15,280	22,698

Audit balance as of 6/30/2011			26,365
Estimated revenues 2011-2012 fiscal year	14,750		
Estimated expenditures 2011-2012 fiscal year	(15,280)		
Estimated adjustment to fund balance		(530)	
Estimated fund balance 6/30/2012			25,835
Estimated revenues 2012-2013 fiscal year	16,330		
Estimated expenditures 2012-2013 fiscal year	(22,698)		
Estimated FY2013 adjustment to fund balance		(6,368)	
Estimated fund balance 6/30/2013			19,467

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$12,094,000. A mill rate of 1.39 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	11,182,500	15,500	0	500	15,000
Sr Cit/Vet	911,500	1,200	1,200	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	12,094,000	16,700	1,200	500	15,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$15,000
311 102	Real Property Taxes - Delinquent	500
311 400	Penalty & Interest on Delinquent Taxes	250
311 500	Vehicle Taxes	530

361 000 INTEREST

361 100	Interest Earnings	<u>50</u>
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TOTAL ESTIMATED REVENUES \$16,330



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	13,658	13,900	15,000
311.102	Real Property-Delinquent	466	200	500
311.400	Penalty & Interest	216	100	250
311.500	Vehicle Tax State Collec	540	470	530
Total	General Property Taxes	14,880	14,670	16,280
RE61-Interest Earnings				
361.100	Interest On Investments	104	80	50
Total	Interest Earnings	104	80	50
Division Total: Non-Departmental		14,984	\$14,750	\$16,330
Department Total: Non-Departmental		14,984	\$14,750	\$16,330
Fund Total:	TALKEETNA FLOOD SA #7	14,984	\$14,750	\$16,330



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	0	5,000
Total	Salaries & Wages	0	0	5,000
EX12-Benefits				
412.200	Unemployment Contrib	0	0	30
412.300	Medicare	0	0	73
412.600	Workers Compensation	0	0	688
412.700	Sbs Contribution	0	0	307
Total	Benefits	0	0	1,098
EX26-Professional Charges				
426.300	Dues & Fees	200	0	200
426.900	Other Professional Chgs	2,500	1,000	1,000
Total	Professional Charges	2,700	1,000	1,200
EX27-Insurance & Bond				
427.500	Liability Insurance	359	380	400
Total	Insurance & Bond	359	380	400
EX29-Other Contractual				
429.900	Other Contractual	5,900	13,900	15,000
Total	Other Contractual	5,900	13,900	15,000
EX46-Capital Project Transfers				
446.810	Transfer To- Fund 490	30,000	0	0
Total	Capital Project Transfers	30,000	0	0
Division Total:	Non-Departmental	38,959	15,280	22,698
Department Total:	Non-Departmental	38,959	15,280	22,698
Fund Total:	TALKEETNA FLOOD SA #7	38,959	15,280	22,698

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	70,578	77,040	33,720
TOTAL EXPENDITURES	37,174	117,270	81,350

Audit balance as of 6/30/2011 138,323

Estimated revenues 2011-2012 fiscal year 77,040

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

Estimated adjustment to fund balance (40,230)

Estimated fund balance 6/30/2012 98,093

Estimated revenues 2012-2013 fiscal year 33,720

Estimated expenditures 2012-2013 fiscal year (81,350)

Estimated FY2013 adjustment to fund balance (47,630)

Estimated fund balance 6/30/2013 50,463

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$9,250,700. A mill rate of 4.0 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	8,375,500	33,500	0	1,100	32,400
Sr Cit/Vet	875,200	3,500	3,500	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	9,250,700	37,000	3,500	1,100	32,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$32,400
311 102	Real Property Taxes - Delinquent	500
311 400	Penalty & Interest on Delinquent Taxes	200
311 500	Vehicle Tax/State Collected	460

361 000 INTEREST

361 100	Interest Earnings	<u>160</u>
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TOTAL ESTIMATED REVENUES \$33,720



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Revenue</u>	<u>2012Amend ed Budget</u>	<u>2013 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	69,106	75,200	32,400
311.102	Real Property-Delinquent	448	800	500
311.400	Penalty & Interest	243	400	200
311.500	Vehicle Tax State Collec	440	440	460
Total	General Property Taxes	70,237	76,840	33,560
RE37-Other State Revenue				
337.800	State PERS Relief	2	0	0
Total	Other State Revenue	2	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	339	200	160
Total	Interest Earnings	339	200	160
Division Total:	Non-Departmental	70,578	\$77,040	\$33,720
Department Total:	Non-Departmental	70,578	\$77,040	\$33,720
Fund Total:	GARDEN TERRACE SA #8	70,578	\$77,040	\$33,720



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,733	0	0
411.300	Overtime Wages	1,598	0	0
Total Salaries & Wages		8,331	0	0
EX12-Benefits				
412.100	Insurance Contrib	1,773	0	0
412.200	Unemployment Contrib	50	0	0
412.300	Medicare	121	0	0
412.400	Retirement Contrib. - DB Plan	6	0	0
412.410	PERS Tier IV - DC Plan	1,616	0	0
412.411	PERS Tier IV - Health Plan	46	0	0
412.412	PERS Tier IV - HRA	159	0	0
412.413	PERS Tier IV - OD&D	26	0	0
412.600	Workers Compensation	485	0	0
412.700	Sbs Contribution	511	0	0
Total Benefits		4,793	0	0
EX21-Communications				
421.100	Telephone	229	0	0
Total Communications		229	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	25	0	0
424.200	Water & Sewer	22,530	36,000	30,000
Total Utilities-Building Oprtns		22,555	36,000	30,000
EX26-Professional Charges				
426.300	Dues & Fees	200	100	0
Total Professional Charges		200	100	0
EX27-Insurance & Bond				
427.100	Property Insurance	1,025	1,230	1,350
427.500	Liability Insurance	11	40	0
Total Insurance & Bond		1,036	1,270	1,350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	(100)	0
429.900	Other Contractual	0	80,000	50,000
Total Other Contractual		0	79,900	50,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	30	0	0
Total Loan Payments		30	0	0
Division Total: Non-Departmental		37,174	117,270	81,350
Department Total: Non-Departmental		37,174	117,270	81,350



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

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
Fund Total:	GARDEN TERRACE SA #8	<u>37,174</u>	<u>117,270</u>	<u>81,350</u>

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	57,237	58,260	62,070
TOTAL EXPENDITURES	8,870	83,153	67,243

Audit balance as of 6/30/2011			298,270
Estimated revenues 2011-2012 fiscal year	58,260		
Estimated expenditures 2011-2012 fiscal year	(83,153)		
Estimated adjustment to fund balance		(24,893)	
Estimated fund balance 6/30/2012			273,377
Estimated revenues 2012-2013 fiscal year	62,070		
Estimated expenditures 2012-2013 fiscal year	(67,243)		
Estimated FY2013 adjustment to fund balance		(5,173)	
Estimated fund balance 6/30/2013			268,204



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	56,455	57,800	61,700
311.400	Penalty & Interest	41	0	0
Total	General Property Taxes	56,496	57,800	61,700
RE61-Interest Earnings				
361.100	Interest On Investments	741	460	370
Total	Interest Earnings	741	460	370
Division Total:	Non-Departmental	57,237	\$58,260	\$62,070
Department Total:	Non-Departmental	57,237	\$58,260	\$62,070
Fund Total:	PT. MACKENZIE SA #69	57,237	\$58,260	\$62,070



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,233	15,000	10,000
Total	Salaries & Wages	1,233	15,000	10,000
EX12-Benefits				
412.200	Unemployment Contrib	8	90	60
412.300	Medicare	18	218	145
412.600	Workers Compensation	115	1,875	1,375
412.700	Sbs Contribution	76	920	613
Total	Benefits	217	3,103	2,193
EX27-Insurance & Bond				
427.500	Liability Insurance	0	50	50
Total	Insurance & Bond	0	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	7,420	40,000	40,000
Total	Maintenance Services	7,420	40,000	40,000
EX29-Other Contractual				
429.900	Other Contractual	0	15,000	15,000
Total	Other Contractual	0	15,000	15,000
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	0	5,000	0
Total	Maintenance Supplies	0	5,000	0
EX33-Misc Supplies				
433.900	Other Supplies	0	5,000	0
Total	Misc Supplies	0	5,000	0
Division Total:	Non-Departmental	8,870	83,153	67,243
Department Total:	Non-Departmental	8,870	83,153	67,243
Fund Total:	PT. MACKENZIE SA #69	8,870	83,153	67,243

RECONCILIATION OF FUND BALANCE: 293

TALKEETNA WATER/SEWER

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	200,779	306,600	330,440
TOTAL EXPENDITURES	319,112	281,958	310,169

Audit balance as of 6/30/2011			(67,774)
Estimated revenues 2011-2012 fiscal year	306,600		
Estimated expenditures 2011-2012 fiscal year	(281,958)		
Loan – Principal Payment	(23,166)		
Estimated adjustment to fund balance		1,476	
Estimated fund balance 6/30/2012			(66,298)
Estimated revenues 2012-2013 fiscal year	330,440		
Estimated expenditures 2012-2013 fiscal year	(310,169)		
Loan – Principal Payment	(16,791)		
Estimated FY2013 adjustment to fund balance		3,480	
Estimated fund balance 6/30/2013			(62,818)

349 000 WATER AND SEWER FEES

349 100	Water Charges	143,000*
349 150	Other Water Charges	11,400*
349 500	Sewer Charges	176,000*

361 000 INTEREST

361 100	Interest Earnings	<u>40</u>
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TOTAL ESTIMATED REVENUES	<u>\$330,440</u>
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*In order to avoid operating in a deficit, a \$50 per month rate increase is necessary and projected in revenues.

**SCHEDULE OF LONG TERM DEBT: FUND 293
FISCAL YEAR 2013**

TALKEETNA SEWER & WATER

LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
Repairs and Upgrades	50,000	12,500	6,250	34	6,284	6,250
Scata System	30,000	24,000	6,000	65	6,065	18,000
Arsenic Treatment	105,000	105,000	4,541	1,500	6,041	100,459
TOTAL DEBT SERVICE REQUIREMENTS		141,500	16,791	1,599	18,390	124,709



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Revenue</u>	<u>2012Amend ed Budget</u>	<u>2013 Assembly Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE21-Special Assessmnt Revenue				
321.300	Penalty	1,142	0	0
Total	Special Assessmnt Revenue	1,142	0	0
RE37-Other State Revenue				
337.800	State PERS Relief	1,701	0	0
Total	Other State Revenue	1,701	0	0
RE49-Water & Sewer Fees				
349.100	Water Charges	86,441	138,000	143,000
349.150	Other Water Charges	10,359	15,000	11,400
349.500	Sewer Charges	101,044	153,500	176,000
Total	Water & Sewer Fees	197,844	306,500	330,400
RE61-Interest Earnings				
361.100	Interest On Investments	92	100	40
Total	Interest Earnings	92	100	40
Division Total:	Non-Departmental	200,779	\$306,600	\$330,440
Department Total:	Non-Departmental	200,779	\$306,600	\$330,440
Fund Total:	TALKEETNA WATER & SWR SA #:	200,779	\$306,600	\$330,440



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	48,285	86,780	88,639
411.200	Temp Wages & Adjmts	1,092	2,000	3,000
411.300	Overtime Wages	9,450	4,000	5,625
Total Salaries & Wages		58,827	92,780	97,264
EX12-Benefits				
412.100	Insurance Contrib	13,396	22,943	26,213
412.190	Life Insurance	0	0	161
412.200	Unemployment Contrib	354	557	595
412.300	Medicare	856	1,346	1,438
412.400	Retirement Contrib. - DB Plan	5,300	27,924	34,457
412.410	PERS Tier IV - DC Plan	7,521	0	0
412.411	PERS Tier IV - Health Plan	221	0	0
412.412	PERS Tier IV - HRA	801	0	0
412.413	PERS Tier IV - OD&D	124	0	0
412.600	Workers Compensation	3,567	6,158	7,379
412.700	Sbs Contribution	3,612	5,688	6,078
Total Benefits		35,752	64,616	76,321
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	79	0	0
413.300	Exp Allowance-Within Boro	75	43	0
Total Expenses Within Borough		154	43	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	500
414.200	Exp Reimb- Outside Boro	666	111	1,125
414.400	Travel Tickets	0	0	1,125
Total Expenses Outside Of Boro		666	411	2,750
EX21-Communications				
421.100	Telephone	12,915	13,346	16,000
421.200	Postage	1,464	1,000	1,000
Total Communications		14,379	14,346	17,000
EX22-Advertising				
422.000	Advertising	0	137	300
Total Advertising		0	137	300
EX23-Printing				
423.000	Printing	328	463	0
Total Printing		328	463	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	18,366	31,000	25,000
424.400	Lp-Propane	13	0	0
424.500	Garbage Pickups	345	0	0
424.600	Heating Fuel-Oil	3,987	4,000	5,000
Total	Utilities-Building Oprtns	22,711	35,000	30,000
EX26-Professional Charges				
426.300	Dues & Fees	1,913	2,000	2,000
426.600	Computer Software	3,315	3,000	3,500
426.900	Other Professional Chgs	1,881	3,000	3,000
Total	Professional Charges	7,109	8,000	8,500
EX27-Insurance & Bond				
427.100	Property Insurance	15,962	19,160	21,660
427.500	Liability Insurance	851	900	1,050
Total	Insurance & Bond	16,813	20,060	22,710
EX28-Maintenance Services				
428.100	Building Maint Services	1,667	334	1,000
428.200	Grounds Maint Services	1,050	1,000	1,000
428.300	Equipment Maint Services	3,942	7,700	4,000
428.400	Vehicle Maint Services	0	555	0
428.500	Commun Equip Maint Servic	0	500	5,000
Total	Maintenance Services	6,659	10,089	11,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	300	1,400	1,125
429.710	Testing	8,315	7,500	10,000
429.900	Other Contractual	19,450	7,473	10,000
Total	Other Contractual	28,065	16,373	21,125
EX30-Office Supplies				
430.100	Office Supplies < \$500	584	300	300
Total	Office Supplies	584	300	300
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	106	0	0
431.300	Equipment Maint Supplies	2,263	6,637	3,500
431.900	Other Maint. Supplies	0	1,796	2,000
Total	Maintenance Supplies	2,369	8,433	5,500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	1,182	5,000
Total	Fuel/Oil-Vehicle Use	0	1,182	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.110	Clothing	11	250	500
433.120	Tools under \$500	211	937	2,000
433.200	Medical Supplies	0	0	100
433.900	Other Supplies	4,500	4,672	4,000
Total Misc Supplies		4,722	6,059	6,800
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	690	1,014	4,000
Total Equipment Under \$5,000		690	1,014	4,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	136	600	1,599
Total Loan Payments		136	600	1,599
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	89,211	2,052	0
Total Capital Project Transfers		89,211	2,052	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	29,937	0	0
Total Small Bldg Const/Imprv		29,937	0	0
Division Total: Non-Departmental		319,112	281,958	310,169
Department Total: Non-Departmental		319,112	281,958	310,169
Fund Total: TALKEETNA WATER & SWR SA #36		319,112	281,958	310,169

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	90	60	40
TOTAL EXPENDITURES	0	10,000	10,000

Audit Balance as of 6/30/2011			33,586
Estimated revenues 2011-2012 fiscal year	60		
Estimated expenditures 2011-2012 fiscal year	(10,000)		
Estimated adjustment to fund balance		(9,940)	
Estimated fund balance 6/30/2012			23,646
Estimated revenues 2012-2013 fiscal year	40		
Estimated expenditures 2012-2013 fiscal year	(10,000)		
Estimated FY2013 adjustment to fund balance		(9,960)	
Estimated fund balance 6/30/2013			13,686



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	90	60	40
Total	Interest Earnings	90	60	40
Division Total: Non-Departmental		90	\$60	\$40
Department Total: Non-Departmental		90	\$60	\$40
Fund Total:	FREEDOM HILLS SUBD ROAD	90	\$60	\$40



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
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	10,000	10,000
	Department Total: Non-Departmental	0	10,000	10,000
Fund Total:	FREEDOM HILLS SUBD ROAD	0	10,000	10,000

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	16,080	15,580	17,030
TOTAL EXPENDITURES	540	3,300	1,373

Audit Balance as of 6/30/2011			(108,930)
Estimated revenues 2011-2012 fiscal year	15,580		
Estimated expenditures 2011-2012 fiscal year	(3,300)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		6,280	
Estimated fund balance 6/30/2012			(102,650)
Estimated revenues 2012-2013 fiscal year	17,030		
Estimated expenditures 2012-2013 fiscal year	(1,373)		
Loan – Principal Payment	(6,000)		
Estimated FY2013 adjustment to fund balance		9,657	
Estimated fund balance 6/30/2013			(92,993)

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$4,955,500. A mill rate of 4.13 mills is approved to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	4,123,900	17,000	0	500	16,500
Sr Cit/Vet	831,600	3,400	3,400	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	4,955,500	20,400	3,400	500	16,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$16,500
311 400	Penalty & Interest on Delinquent Taxes	200
311 500	Vehicle Taxes	290

361 000 INTEREST

361 100	Interest Earnings	<u>40</u>
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TOTAL ESTIMATED REVENUES \$17,030

**SCHEDULE OF LONG TERM DEBT: FUND 295
FISCAL YEAR 2013**

CIRCLE VIEW/STAMPEDE ESTATES

LOAN	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
Dikes	180,000	138,000	6,000	373	6,373	132,000
TOTAL DEBT SERVICE REQUIREMENTS		138,000	6,000	373	6,373	132,000



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	14,266	15,200	16,500
311.102	Real Property-Delinquent	1	0	0
311.400	Penalty & Interest	221	50	200
311.500	Vehicle Tax State Collec	290	290	290
Total	General Property Taxes	14,778	15,540	16,990
RE21-Special Assessmnt Revenue				
321.100	Principal	729	0	0
321.200	Interest	463	0	0
321.300	Penalty	27	0	0
Total	Special Assessmnt Revenue	1,219	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	82	40	40
Total	Interest Earnings	82	40	40
RE67-Transfer From Other Funds				
367.500	Debt Service	1	0	0
Total	Transfer From Other Funds	1	0	0
Division Total:	Non-Departmental	16,080	\$15,580	\$17,030
Department Total:	Non-Departmental	16,080	\$15,580	\$17,030
Fund Total:	CIRC VIEW/STAMPEDE EST SA #1	16,080	\$15,580	\$17,030



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.900	Other Contractual	0	2,500	1,000
Total	Other Contractual	0	2,500	1,000
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	540	800	373
Total	Debt Service	540	800	373
Division Total: Non-Departmental		540	3,300	1,373
Department Total: Non-Departmental		540	3,300	1,373
Fund Total:	CIRC VIEW/STAMPEDE EST SA #1	540	3,300	1,373

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	170	190	490
TOTAL EXPENDITURES	1,530	19,900	2,495

Audit balance as of 6/30/2011			21,715
Estimated revenues 2011-2012 fiscal year	190		
Estimated expenditures 2011-2012 fiscal year	(19,900)		
Estimated adjustment to fund balance		(19,710)	
Estimated fund balance 6/30/2012			2,005
Estimated revenues 2012-2013 fiscal year	490		
Estimated expenditures 2012-2013 fiscal year	(2,495)		
Estimated FY2013 adjustment to fund balance		(2,005)	
Estimated fund balance 6/30/2013			0

The estimated 2012-2013 fiscal year assessed valuation (as of January 1, 2012) is \$6,682,760. A mill rate of 0.00 is approved for fiscal year 2012 for trail maintenance.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	6,601,100	0	0	0	0
Sr Cit/Vet	81,660	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	6,682,760	0	0	0	0

311 000 GENERAL PROPERTY TAXES

311 500 Vehicle Tax 460

361 000 INTEREST

361 100 Interest Earnings \$30

TOTAL ESTIMATED REVENUES \$490



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	(20)	0	0
311.500	Vehicle Tax State Collec	130	150	460
Total	General Property Taxes	110	150	460
RE61-Interest Earnings				
361.100	Interest On Investments	60	40	30
Total	Interest Earnings	60	40	30
Division Total: Non-Departmental		170	\$190	\$490
Department Total: Non-Departmental		170	\$190	\$490
Fund Total:	CHASE TRAIL SERVICE AREA	170	\$190	\$490



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.900	Other Contractual	1,530	3,500	2,495
Total	Other Contractual	1,530	3,500	2,495
EX46-Capital Project Transfers				
446.700	Tfr415/425/430/435/440/47	0	16,400	0
Total	Capital Project Transfers	0	16,400	0
Division Total:	Non-Departmental	1,530	19,900	2,495
Department Total:	Non-Departmental	1,530	19,900	2,495
Fund Total:	CHASE TRAIL SERVICE AREA	1,530	19,900	2,495

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	7	0	0
TOTAL EXPENDITURES	1,500	1,500	231

Audit Balance as of 6/30/2011			1,731
Estimated revenues 2011-2012 fiscal year	0		
Estimated expenditures 2011-2012 fiscal year	(1,500)		
Estimated adjustment to fund balance		(1,500)	
Estimated fund balance 6/30/2012			231
Estimated revenues 2012-2013 fiscal year	0		
Estimated expenditures 2012-2013 fiscal year	(231)		
Estimated FY2013 adjustment to fund balance		(231)	
Estimated fund balance 6/30/2013			0



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	7	0	0
Total	Interest Earnings	7	0	0
Division Total: Non-Departmental		7	\$0	\$0
Department Total: Non-Departmental		7	\$0	\$0
Fund Total:	ROADS OUTSIDE SERV. AREAS	7	\$0	\$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.900	Other Contractual	1,500	1,500	231
Total	Other Contractual	1,500	1,500	231
	Division Total: Non-Departmental	1,500	1,500	231
	Department Total: Non-Departmental	1,500	1,500	231
Fund Total:	ROADS OUTSIDE SERV. AREAS	1,500	1,500	231

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	220,904,880	259,547,183	265,756,018
TOTAL EXPENDITURES	220,720,810	259,547,183	265,756,018

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 FY2011 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2012			-0-
Estimated revenues 2012-2013 fiscal year	265,756,018		
Estimated expenditures 2012-2013 fiscal year	(265,756,018)		
Estimated FY2013 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2013			-0-



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	296,435	31,294,738	32,598,437
Total	Federal Grants	296,435	31,294,738	32,598,437
RE37-Other State Revenue				
337.300	Education/State	168,757,792	148,573,285	155,759,795
337.800	State PERS Relief	0	26,000,000	26,000,000
Total	Other State Revenue	168,757,792	174,573,285	181,759,795
RE50-Education Revenue				
350.000	Education/Local	3,771,747	5,331,795	1,600,000
Total	Education Revenue	3,771,747	5,331,795	1,600,000
RE67-Transfer From Other Funds				
367.110	Areawide	48,078,906	48,347,365	49,797,786
Total	Transfer From Other Funds	48,078,906	48,347,365	49,797,786
	Division Total: Non-Departmental	220,904,880	\$259,547,183	\$265,756,018
	Department Total: Non-Departmental	220,904,880	\$259,547,183	\$265,756,018
Fund Total:	EDUCATION OPERATING	220,904,880	\$259,547,183	\$265,756,018



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	220,720,810	259,547,183	265,756,018
Total Education		220,720,810	259,547,183	265,756,018
Division Total:	Non-Departmental	220,720,810	259,547,183	265,756,018
Department Total:	Non-Departmental	220,720,810	259,547,183	265,756,018
Fund Total:	EDUCATION OPERATING	220,720,810	259,547,183	265,756,018

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	3,607,285	3,898,440	5,477,000
TOTAL EXPENDITURES	5,378,334	6,278,048	6,275,747

Unrestricted Net Assets at June 30, 2011			(2,821,266)
Estimated revenues 2011-2012 fiscal year	3,898,440		
Estimated expenditures 2011-2012 fiscal year	(5,883,048)*		
Estimated fiscal year 2012 adjustment to net assets		(1,984,608)	
Estimated Unrestricted Net Assets at June 30, 2012			(4,805,874)
Estimated revenues 2012-2013 fiscal year	5,477,000		
Estimated expenditures 2012-2013 fiscal year	(5,604,747)**		
Capital	(259,000)		
Estimated fiscal year 2013 adjustment to net assets		(386,747)	
Estimated Unrestricted Net Assets at June 30, 2013			(5,192,621)

*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).

**This amount does not include estimated expenditures of \$62,000 for amortization expense and \$350,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2013. 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	\$5,440,000
344.700	Finance Charge	1,000
344.900	Hazardous Waste Fees	<u>33,000</u>
	Subtotal	\$5,474,000

361 000 INTEREST EARNINGS

361.100	Interest on Investments	<u>3,000</u>
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	TOTAL ESTIMATED REVENUES	<u>\$5,477,000</u>
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**SCHEDULE OF LONG TERM DEBT:
FISCAL YEAR 2013**

LANDFILL ENTERPRISE FUND, FUND 510

ADEC LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
Landfill Expansion	995,155	819,098	45,677	12,287	57,964	773,421
Cell III Expansion	3,500,000	3,500,000	151,360	60,000	211,360	3,348,640
Regional Resource Recovery Facility	940,000	940,000	40,651	15,000	55,651	899,349
TOTAL DEBT SERVICE REQUIREMENTS		5,259,098	237,688	87,287	324,975	5,021,410



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

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012 Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	67,163	0	0
Total	Other State Revenue	67,163	0	0
RE41-General Government				
341.900	Miscellaneous Fees	5	0	0
Total	General Government	5	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	(295)	0	0
344.600	Landfill User Fees	3,460,727	3,860,000	5,440,000
344.700	Finance Charge	492	1,000	1,000
344.900	Hazardous Waste Fees	49,579	33,000	33,000
Total	Sanitation/Septage Fees	3,510,503	3,894,000	5,474,000
RE61-Interest Earnings				
361.100	Interest On Investments	6,018	4,440	3,000
Total	Interest Earnings	6,018	4,440	3,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	23,596	0	0
Total	Transfer From Other Funds	23,596	0	0
Division Total:	Non-Departmental	3,607,285	\$3,898,440	\$5,477,000
Department Total:	Non-Departmental	3,607,285	\$3,898,440	\$5,477,000
Fund Total:	SOLID WASTE	3,607,285	\$3,898,440	\$5,477,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	56,708	70,000	87,287
Total	Loan Payments	56,708	70,000	87,287
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	11,000	12,000	12,500
443.260	Computer - Admin & Audit	3,200	3,600	3,800
443.280	Finance - Admin & Audit	7,500	8,000	8,500
443.290	Legal - Admin & Audit	31,000	20,000	20,500
443.300	Maintenance	13,720	20,000	20,000
Total	Intra Govern/Recov Expens	66,420	63,600	65,300
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	699,956	687,000	259,000
Total	Capital Project Transfers	699,956	687,000	259,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	55,144	60,000	62,000
451.999	Depreciation Expense	179,331	335,000	350,000
Total	Equipment Over \$5000	234,475	395,000	412,000
EX52-Landfill Postclosure				
452.000	Postclosure Costs	296,102	322,115	354,000
Total	Landfill Postclosure	296,102	322,115	354,000
Division Total:	Non-Departmental	1,353,661	1,537,715	1,177,587
Department Total:	Non-Departmental	1,353,661	1,537,715	1,177,587



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	282,912	260,418	257,079
411.200	Temp Wages & Adjmts	34,547	42,760	66,000
411.300	Overtime Wages	10,986	10,000	9,000
Total Salaries & Wages		328,445	313,178	332,079
EX12-Benefits				
412.100	Insurance Contrib	107,638	98,753	115,335
412.190	Life Insurance	0	0	708
412.200	Unemployment Contrib	1,982	1,824	2,011
412.300	Medicare	4,788	4,407	4,859
412.400	Retirement Contrib. - DB Plan	71,878	80,334	96,438
412.410	PERS Tier IV - DC Plan	10,425	0	0
412.411	PERS Tier IV - Health Plan	342	0	0
412.412	PERS Tier IV - HRA	2,714	0	0
412.413	PERS Tier IV - OD&D	191	0	0
412.600	Workers Compensation	45,044	39,632	48,404
412.700	Sbs Contribution	20,237	23,698	20,541
Total Benefits		265,239	248,648	288,296
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	211	200	200
414.200	Exp Reimb- Outside Boro	1,739	2,000	1,500
414.400	Travel Tickets	733	2,000	1,875
Total Expenses Outside Of Boro		2,683	4,200	3,575
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	5	0	0
Total Bad Debts Expense		5	0	0
EX21-Communications				
421.100	Telephone	12,527	12,600	13,500
421.200	Postage	313	400	500
Total Communications		12,840	13,000	14,000
EX22-Advertising				
422.000	Advertising	1,060	1,500	2,000
Total Advertising		1,060	1,500	2,000
EX23-Printing				
423.000	Printing	0	500	2,000
Total Printing		0	500	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	<u>2011 Actual Expense</u>	<u>2012 Amended Budget</u>	<u>2013 Assembly Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Oprtns				
424.100	Electricity	15,764	19,700	18,000
424.300	Natural Gas	9,563	12,300	14,000
Total	Utilities-Building Oprtns	25,327	32,000	32,000
EX25-Rental/Lease				
425.300	Equipment Rental	7,199	6,500	6,500
Total	Rental/Lease	7,199	6,500	6,500
EX26-Professional Charges				
426.200	Legal	2,983	9,000	20,000
426.300	Dues & Fees	9,142	8,700	9,000
426.600	Computer Software	16,100	5,000	0
426.900	Other Professional Chgs	17,990	43,078	72,000
Total	Professional Charges	46,215	65,778	101,000
EX27-Insurance & Bond				
427.100	Property Insurance	9,969	12,650	14,550
427.200	Vehicle Insurance	3,978	4,200	4,200
427.500	Liability Insurance	957	1,500	1,000
Total	Insurance & Bond	14,904	18,350	19,750
EX28-Maintenance Services				
428.100	Building Maint Services	6,947	7,000	9,000
428.200	Grounds Maint Services	1,685	3,000	3,000
428.300	Equipment Maint Services	8,460	15,600	18,000
428.400	Vehicle Maint Services	4,480	7,500	8,000
428.920	Other Maintenance Service	37	0	0
Total	Maintenance Services	21,609	33,100	38,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,034	8,000	2,250
429.210	Training/Instructor Fees	399	800	800
429.500	Labor Services	1,336,234	1,499,000	1,610,000
429.710	Testing	62,752	65,000	80,000
429.900	Other Contractual	118,245	170,700	170,000
Total	Other Contractual	1,518,664	1,743,500	1,863,050
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,903	2,700	3,000
430.200	Copier/Fax Supplies	667	500	700
Total	Office Supplies	2,570	3,200	3,700



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

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,282	8,200	9,000
431.200	Building Maint Supplies	2,189	2,000	3,500
431.300	Equipment Maint Supplies	12,919	18,680	15,000
431.400	Grounds Maint Supplies	2,585	2,000	4,000
Total	Maintenance Supplies	23,975	30,880	31,500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	4,524	3,800	6,500
432.300	Diesel Fuel	12,347	16,650	19,000
Total	Fuel/Oil-Vehicle Use	16,871	20,450	25,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,338	1,500	2,000
433.110	Clothing	3,238	3,280	4,000
433.120	Tools under \$500	329	515	1,000
433.200	Medical Supplies	391	425	600
433.300	Books/Subscriptions	348	580	700
433.500	Training Supplies	11	0	0
433.900	Other Supplies	2,358	7,000	3,500
Total	Misc Supplies	9,013	13,300	11,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,428	2,642	1,500
434.100	Other Equip under \$5,000	3,637	4,960	5,000
434.300	Furniture Under \$5,000	475	1,500	1,000
Total	Equipment Under \$5,000	5,540	9,102	7,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	1	19,600	32,000
Total	Equipment Over \$5000	1	19,600	32,000
Division Total:	Central Landfill	2,302,160	2,576,786	2,814,250



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	356,073	384,132	367,997
411.200	Temp Wages & Adjmts	67,523	60,000	63,000
411.300	Overtime Wages	3,796	5,000	3,750
Total Salaries & Wages		427,392	449,132	434,747
EX12-Benefits				
412.100	Insurance Contrib	155,038	146,633	171,255
412.190	Life Insurance	0	0	1,052
412.200	Unemployment Contrib	2,592	2,646	2,616
412.300	Medicare	6,264	6,393	6,322
412.400	Retirement Contrib. - DB Plan	113,776	117,157	133,682
412.410	PERS Tier IV - DC Plan	1,242	0	0
412.411	PERS Tier IV - Health Plan	41	0	0
412.412	PERS Tier IV - HRA	342	0	0
412.413	PERS Tier IV - OD&D	23	0	0
412.600	Workers Compensation	62,210	62,284	67,122
412.700	Sbs Contribution	26,481	31,546	26,727
Total Benefits		368,009	366,659	408,776
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	500	375
414.400	Travel Tickets	0	900	637
Total Expenses Outside Of Boro		0	1,400	1,012
EX21-Communications				
421.100	Telephone	14,881	15,000	16,000
421.200	Postage	313	500	500
Total Communications		15,194	15,500	16,500
EX22-Advertising				
422.000	Advertising	0	200	500
Total Advertising		0	200	500
EX23-Printing				
423.000	Printing	0	0	500
Total Printing		0	0	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,438	10,000	10,000
Total Utilities-Building Oprtns		7,438	10,000	10,000
EX25-Rental/Lease				
425.300	Equipment Rental	1,043	1,300	1,300
Total Rental/Lease		1,043	1,300	1,300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX26-Professional Charges				
426.300	Dues & Fees	50	1,100	800
Total	Professional Charges	50	1,100	800
EX27-Insurance & Bond				
427.500	Liability Insurance	1,539	1,700	1,800
Total	Insurance & Bond	1,539	1,700	1,800
EX28-Maintenance Services				
428.100	Building Maint Services	4,704	2,600	2,600
428.200	Grounds Maint Services	14,205	41,500	35,000
428.300	Equipment Maint Services	737	1,000	1,500
428.400	Vehicle Maint Services	0	300	300
428.910	Building Improve Services	0	500	500
Total	Maintenance Services	19,646	45,900	39,900
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	700	1,125
429.210	Training/Instructor Fees	0	600	600
429.500	Labor Services	256,284	341,000	370,000
429.710	Testing	30,691	35,000	40,000
429.900	Other Contractual	39,003	30,200	25,000
Total	Other Contractual	325,978	407,500	436,725
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,324	1,800	2,000
430.200	Copier/Fax Supplies	469	500	1,000
Total	Office Supplies	1,793	2,300	3,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,526	2,000	2,000
431.300	Equipment Maint Supplies	117	1,555	1,500
431.400	Grounds Maint Supplies	835	1,500	1,500
Total	Maintenance Supplies	2,478	5,055	5,000
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,619	4,000	5,000
432.300	Diesel Fuel	76	300	500
Total	Fuel/Oil-Vehicle Use	3,695	4,300	5,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX33-Misc Supplies				
433.100	Personnel Supplies	981	800	1,000
433.110	Clothing	0	500	500
433.120	Tools under \$500	57	500	500
433.200	Medical Supplies	0	250	250
433.500	Training Supplies	0	200	200
433.900	Other Supplies	3,154	6,000	4,000
Total Misc Supplies		4,192	8,250	6,450
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,380	6,000
434.100	Other Equip under \$5,000	220	1,900	1,900
434.300	Furniture Under \$5,000	114	700	700
Total Equipment Under \$5,000		334	4,980	8,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	227,700	210,000
Total Equipment Over \$5000		0	227,700	210,000
Division Total:	Transfer Sites	1,178,781	1,552,976	1,591,110



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	132,435	142,110	145,475
411.200	Temp Wages & Adjmts	19,037	20,000	23,000
411.300	Overtime Wages	2,075	3,000	2,250
Total Salaries & Wages		153,547	165,110	170,725
EX12-Benefits				
412.100	Insurance Contrib	51,350	51,870	60,580
412.190	Life Insurance	0	0	372
412.200	Unemployment Contrib	928	991	1,029
412.300	Medicare	2,242	2,395	2,487
412.400	Retirement Contrib. - DB Plan	23,678	44,636	53,214
412.410	PERS Tier IV - DC Plan	10,530	0	0
412.411	PERS Tier IV - Health Plan	327	0	0
412.412	PERS Tier IV - HRA	2,057	0	0
412.413	PERS Tier IV - OD&D	183	0	0
412.600	Workers Compensation	21,661	24,719	28,106
412.700	Sbs Contribution	9,477	10,122	10,512
Total Benefits		122,433	134,733	156,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	39	0	0
414.200	Exp Reimb- Outside Boro	1,219	1,600	1,500
414.300	Expense Allow- O/S Boro	0	300	300
414.400	Travel Tickets	1,451	1,600	1,500
Total Expenses Outside Of Boro		2,709	3,500	3,300
EX21-Communications				
421.100	Telephone	930	1,450	1,300
Total Communications		930	1,450	1,300
EX22-Advertising				
422.000	Advertising	740	1,050	1,500
Total Advertising		740	1,050	1,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,155	5,000	5,000
424.300	Natural Gas	4,306	7,000	7,000
Total Utilities-Building Oprtns		7,461	12,000	12,000
EX26-Professional Charges				
426.300	Dues & Fees	562	900	900
426.600	Computer Software	200	200	200
426.900	Other Professional Chgs	0	1,668	2,000
Total Professional Charges		762	2,768	3,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX27-Insurance & Bond				
427.500	Liability Insurance	394	420	500
Total Insurance & Bond		394	420	500
EX28-Maintenance Services				
428.100	Building Maint Services	974	500	800
428.200	Grounds Maint Services	0	0	3,000
428.300	Equipment Maint Services	0	1,500	2,000
428.400	Vehicle Maint Services	65	2,500	1,000
428.910	Building Improve Services	0	1,000	2,000
Total Maintenance Services		1,039	5,500	8,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,031	2,000	1,875
429.210	Training/Instructor Fees	0	500	500
429.900	Other Contractual	78,415	93,800	115,000
Total Other Contractual		80,446	96,300	117,375
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	670	3,000	800
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	0	1,000	2,000
Total Maintenance Supplies		670	4,500	3,300
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	6,333	6,000	8,000
Total Fuel/Oil-Vehicle Use		6,333	6,000	8,000
EX33-Misc Supplies				
433.100	Personnel Supplies	543	1,000	1,000
433.110	Clothing	1,358	2,332	2,500
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	0	200	200
433.500	Training Supplies	995	0	0
433.900	Other Supplies	10,395	3,000	4,000
Total Misc Supplies		13,291	7,232	8,400
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,308	1,500
434.100	Other Equip under \$5,000	960	4,000	16,000
434.300	Furniture Under \$5,000	0	700	700
Total Equipment Under \$5,000		960	6,008	18,200
Division Total: Hazardous Waste Removal		391,715	446,571	512,800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX29-Other Contractual				
429.900	Other Contractual	75,000	75,000	75,000
Total	Other Contractual	75,000	75,000	75,000
Division Total:	Recycling	75,000	75,000	75,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX26-Professional Charges				
426.300	Dues & Fees	879	0	0
Total	Professional Charges	879	0	0
EX29-Other Contractual				
429.500	Labor Services	68,058	76,000	85,000
429.900	Other Contractual	8,080	13,000	19,000
Total	Other Contractual	76,138	89,000	104,000
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	0	0	1,000
Total	Maintenance Supplies	0	0	1,000
Division Total: Remote Transfer Sites		77,017	89,000	105,000
Department Total: Public Works		4,024,673	4,740,333	5,098,160
Fund Total: SOLID WASTE		5,378,334	6,278,048	6,275,747

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	822,001	837,613	821,263
TOTAL EXPENDITURES	3,073,171	1,945,384	2,186,768

Unrestricted Net Assets at June 30, 2011			(5,324,239)
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)	
Estimated Unrestricted Net Assets at June 30, 2012			(5,557,010)
Estimated revenues 2012-2013 fiscal year	821,263		
Estimated expenditures 2012-2013 fiscal year	(1,236,768)**		
Estimated fiscal year 2013 adjustment to net assets		(415,505)	
Unrestricted Net Assets at June 30, 2013			(5,972,515)

*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).

**This amount does not include estimated expenditures of \$950,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2013. 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 \$750,263

341 000 GENERAL GOVERNMENT

341.840 Port Dockage Fees 7,000

341.841 Port Wharfage Fees 50,000

341.844 Port Lease/Permit Fees 14,000

Subtotal \$71,000

TOTAL ESTIMATED REVENUES \$821,263

**SCHEDULE OF LONG TERM DEBT:
FISCAL YEAR 2013**

PORT ENTERPRISE FUND, FUND 520

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
2004 Series C	9,810,000	895,000	440,000	34,700	474,700	455,000
2012 Series C*	5,770,000	5,770,000	25,000	207,650	232,650	5,745,000
LMPF Loan	1,659,000	236,079	165,900	7,673	173,573	70,179
TOTAL DEBT SERVICE REQUIREMENTS		6,901,079	630,900	250,023	880,923	6,270,179

*This was for the partial refunding of the 2004 Series C Bonds.



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	752,450	754,613	750,263
337.800	State PERS Relief	17,747	0	0
Total	Other State Revenue	770,197	754,613	750,263
RE41-General Government				
341.840	Port Dockage Fees	4,581	7,000	7,000
341.841	Port Wharfage Fees	29,498	64,000	50,000
341.844	Port Lease/Permit Fees	17,228	12,000	14,000
341.900	Miscellaneous Fees	27	0	0
Total	General Government	51,334	83,000	71,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	470	0	0
Total	Other Revenue Sources	470	0	0
Division Total:	Non-Departmental	822,001	\$837,613	\$821,263
Department Total:	Non-Departmental	822,001	\$837,613	\$821,263
Fund Total:	PORT	822,001	\$837,613	\$821,263



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	349,986	351,370	250,023
Total Debt Service		349,986	351,370	250,023
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	6,600	6,700	6,800
443.260	Computer - Admin & Audit	3,900	4,000	4,100
443.280	Finance - Admin & Audit	6,600	6,700	6,800
443.290	Legal - Admin & Audit	4,100	4,200	4,300
Total Intra Govern/Recov Expens		21,200	21,600	22,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	666,883	875,000	950,000
Total Equipment Over \$5000		666,883	875,000	950,000
EX65-Other				
465.000	Other	1,375,000	0	0
Total Other		1,375,000	0	0
Division Total:	Non-Departmental	2,413,069	1,247,970	1,222,023
Department Total:	Non-Departmental	2,413,069	1,247,970	1,222,023



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	179,082	185,706	193,494
411.200	Temp Wages & Adjmts	1,866	6,000	5,000
411.300	Overtime Wages	0	2,500	1,875
Total Salaries & Wages		180,948	194,206	200,369
EX12-Benefits				
412.100	Insurance Contrib	39,745	43,890	51,260
412.190	Life Insurance	0	0	315
412.200	Unemployment Contrib	1,036	1,166	1,206
412.300	Medicare	2,504	2,816	2,915
412.400	Retirement Contrib. - DB Plan	55,313	57,892	70,245
412.410	PERS Tier IV - DC Plan	0	303	0
412.411	PERS Tier IV - Health Plan	0	8	0
412.412	PERS Tier IV - HRA	0	55	0
412.413	PERS Tier IV - OD&D	0	3	0
412.600	Workers Compensation	6,296	6,829	2,654
412.700	Sbs Contribution	10,582	11,905	12,321
Total Benefits		115,476	124,866	140,916
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	48	100	100
413.200	Expense Reimb-Within Boro	1,412	2,000	2,000
Total Expenses Within Borough		1,460	2,100	2,100
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	200
414.200	Exp Reimb- Outside Boro	3,738	4,500	2,625
414.400	Travel Tickets	0	1,000	750
Total Expenses Outside Of Boro		3,738	5,800	3,575
EX21-Communications				
421.100	Telephone	6,574	6,100	6,700
421.200	Postage	397	500	500
Total Communications		6,971	6,600	7,200
EX22-Advertising				
422.000	Advertising	1,137	9,500	5,000
Total Advertising		1,137	9,500	5,000
EX23-Printing				
423.000	Printing	432	3,000	3,000
Total Printing		432	3,000	3,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,226	13,000	12,000
424.500	Garbage Pickups	0	0	3,000
424.600	Heating Fuel-Oil	30,564	25,000	25,000
Total	Utilities-Building Oprtns	37,790	38,000	40,000
EX25-Rental/Lease				
425.300	Equipment Rental	5,302	4,150	6,000
Total	Rental/Lease	5,302	4,150	6,000
EX26-Professional Charges				
426.200	Legal	0	7,000	7,000
426.300	Dues & Fees	2,150	8,500	8,000
426.600	Computer Software	297	1,500	1,500
426.900	Other Professional Chgs	110,225	50,000	50,000
Total	Professional Charges	112,672	67,000	66,500
EX27-Insurance & Bond				
427.100	Property Insurance	28,412	41,349	47,550
427.500	Liability Insurance	11,248	11,345	12,500
Total	Insurance & Bond	39,660	52,694	60,050
EX28-Maintenance Services				
428.100	Building Maint Services	6,075	23,000	6,000
428.300	Equipment Maint Services	4,209	5,500	5,500
428.600	Road Maintenance Services	0	0	10,000
428.920	Other Maintenance Service	87	5,400	1,000
Total	Maintenance Services	10,371	33,900	22,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,138	5,500	1,875
429.210	Training/Instructor Fees	39	2,000	1,000
429.500	Labor Services	10,000	0	0
429.710	Testing	198	1,150	1,300
429.900	Other Contractual	108,882	106,952	381,660
Total	Other Contractual	125,257	115,602	385,835
EX30-Office Supplies				
430.100	Office Supplies < \$500	857	3,000	2,000
Total	Office Supplies	857	3,000	2,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	300	300
431.200	Building Maint Supplies	658	11,000	2,500
431.300	Equipment Maint Supplies	0	1,000	2,000
431.400	Grounds Maint Supplies	0	1,300	1,500
431.900	Other Maint. Supplies	0	700	500
Total	Maintenance Supplies	658	14,300	6,800
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	1,326	3,000	2,000
Total	Fuel/Oil-Vehicle Use	1,326	3,500	2,500
EX33-Misc Supplies				
433.100	Personnel Supplies	260	496	500
433.120	Tools under \$500	0	500	500
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	114	500	200
433.700	Resale Supplies	0	500	500
433.900	Other Supplies	3,732	1,500	6,000
Total	Misc Supplies	4,106	3,696	7,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,087	2,000	2,000
434.100	Other Equip under \$5,000	154	500	500
434.300	Furniture Under \$5,000	0	3,000	0
Total	Equipment Under \$5,000	3,241	5,500	2,500
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	895	0	0
Total	Equipment Over \$5000	895	0	0
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	7,805	10,000	0
Total	Small Bldg Const/Imprv	7,805	10,000	0
Division Total: Port Development		660,102	697,414	964,745
Department Total: Assembly		660,102	697,414	964,745
Fund Total: PORT		3,073,171	1,945,384	2,186,768

RECONCILIATION OF FUND BALANCE: 530**MV SUSITNA ENTERPRISE FUND**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	0	50,000	0
TOTAL EXPENDITURES	0	4,951,800	5,471,800

Unrestricted Net Assets at June 30, 2011 -0-

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)

Estimated Unrestricted Net Assets at June 30, 2012 (1,401,800)

Estimated revenues 2012-2013 fiscal year 0

Estimated expenditures 2012-2013 fiscal year (1,771,800)**

Estimated fiscal year 2013 adjustment to net assets (1,771,800)

Unrestricted Net Assets at June 30, 2013 (3,173,600)

*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).

**This amount does not include estimated expenditures of \$3,700,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2013. 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

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE69-Other Revenue Sources				
369.100	Miscellaneous	0	50,000	0
Total Other Revenue Sources		<u>0</u>	<u>50,000</u>	<u>0</u>
Division Total: Non-Departmental		<u>0</u>	<u>\$50,000</u>	<u>\$0</u>
Department Total: Non-Departmental		<u>0</u>	<u>\$50,000</u>	<u>\$0</u>
Fund Total: MV SUSITNA		<u>0</u>	<u>\$50,000</u>	<u>\$0</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	5,000	0
Total	Expenses Outside Of Boro	0	5,000	0
EX21-Communications				
421.100	Telephone	0	100	0
421.200	Postage	0	100	600
Total	Communications	0	200	600
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	27,000	42,000
424.200	Water & Sewer	0	0	18,000
424.500	Garbage Pickups	0	0	600
424.600	Heating Fuel-Oil	0	5,500	0
Total	Utilities-Building Oprtns	0	32,500	60,600
EX27-Insurance & Bond				
427.100	Property Insurance	0	200,000	700,000
427.500	Liability Insurance	0	300,000	50,000
Total	Insurance & Bond	0	500,000	750,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	84,000	33,600
428.920	Other Maintenance Service	0	71,000	50,000
Total	Maintenance Services	0	155,000	83,600
EX29-Other Contractual				
429.900	Other Contractual	0	670,000	780,000
Total	Other Contractual	0	670,000	780,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	0
Total	Office Supplies	0	100	0
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	3,000	12,000
432.400	Fuel - MV Susitna	0	85,000	60,000
Total	Fuel/Oil-Vehicle Use	0	88,000	72,000
EX33-Misc Supplies				
433.900	Other Supplies	0	1,000	25,000
Total	Misc Supplies	0	1,000	25,000
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	0	3,500,000	3,700,000
Total	Equipment Over \$5000	0	3,500,000	3,700,000
Division Total:	Non-Departmental	0	4,951,800	5,471,800



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
Department Total:	Non-Departmental	<u>0</u>	<u>4,951,800</u>	<u>5,471,800</u>
Fund Total:	MV SUSITNA	0	4,951,800	5,471,800

RECONCILIATION OF FUND BALANCE: FUND 300**SCHOOL DEBT SERVICE**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	19,113,675	21,000,000	27,650,000
TOTAL EXPENDITURES	18,394,139	21,009,184	27,896,857

Audit balance as of 6/30/2011			986,832
Estimated revenues 2011-2012 fiscal year	21,000,000		
Estimated expenditures 2011-2012 fiscal year	(21,009,184)		
Transfer – 2011 Series A	(650,075)		
Estimated adjustment to fund balance		(659,259)	
Estimated fund balance 6/30/2012			327,573
Estimated revenues 2012-2013 fiscal year	27,650,000		
Estimated expenditures 2012-2013 fiscal year	(27,896,857)		
Estimated FY2013 adjustment to fund balance		(246,857)	
Estimated fund balance 6/30/2013			80,716

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

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
Interest on Bond Sale	7	-	-
Transfer from Areawide Fund	19,113,514	21,000,000	27,650,000
Miscellaneous	154	-	-
TOTAL REVENUES	19,113,675	21,000,000	27,650,000

**SCHEDULE OF LONG TERM DEBT: FUND 300
FISCAL YEAR 2013**

SCHOOL DEBT SERVICE

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
1999 Series A*	36,745,000	5,865,000	2,855,000	322,575	3,177,575	3,010,000
2004 Series A	15,895,000	1,465,000	720,000	54,938	774,938	745,000
2004 Series B	6,305,000	580,000	285,000	22,488	307,488	295,000
2004 Series D**	44,575,000	31,915,000	4,595,000	1,501,300	6,096,300	27,320,000
2005 Series A	27,700,000	3,630,000	1,165,000	142,288	1,307,288	2,465,000
2006 Series A	20,500,000	16,805,000	905,000	739,494	1,644,494	15,900,000
2006 Series B	19,200,000	15,755,000	840,000	701,850	1,541,850	14,915,000
2007 Series A***	33,505,000	33,505,000		1,631,750	1,631,750	33,505,000
2009 Series A	19,030,000	17,780,000	660,000	843,225	1,503,225	17,120,000
2011 Series A	33,785,000	32,630,000	1,260,000	1,353,300	2,613,300	31,370,000
2012 Series A	91,770,000	91,770,000	3,390,000	3,555,484	6,945,484	88,380,000
2012 Series B****	8,710,000	8,710,000		353,165	353,165	8,710,000
TOTAL DEBT SERVICE REQUIREMENTS		260,410,000	16,675,000	11,221,857	27,896,857	243,735,000

* 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.

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

**** Includes the partial refunding of the 2004 Series A and B and 2005 Series A bonds.



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.500	Interest On Bond Sales	7	0	0
Total	Interest Earnings	7	0	0
RE67-Transfer From Other Funds				
367.110	Areawide	18,400,000	21,000,000	27,650,000
367.400	Capital Projects	713,514	0	0
Total	Transfer From Other Funds	19,113,514	21,000,000	27,650,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	154	0	0
Total	Other Revenue Sources	154	0	0
Division Total: Non-Departmental		19,113,675	\$21,000,000	\$27,650,000
Department Total: Non-Departmental		19,113,675	\$21,000,000	\$27,650,000
Fund Total:	DEBT SERVICE (SCHOOLS)	19,113,675	\$21,000,000	\$27,650,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	11,035,000	12,635,000	16,675,000
441.200	Dbt Srv-Interest-Schools	7,359,139	8,374,184	11,221,857
Total Debt Service		18,394,139	21,009,184	27,896,857
Division Total: Non-Departmental		18,394,139	21,009,184	27,896,857
Department Total: Non-Departmental		18,394,139	21,009,184	27,896,857
Fund Total: DEBT SERVICE (SCHOOLS)		18,394,139	21,009,184	27,896,857

RECONCILIATION OF FUND BALANCE: FUND 315

**STATION 6-1
CERTIFICATES OF PARTICIPATION**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	505,000	530,000	520,000
TOTAL EXPENDITURES	518,063	521,788	519,075

Audit balance as of 6/30/2011			551,520
Reserve for Final Debt Service Payment		(521,788)	
Estimated revenues 2011-2012 fiscal year	530,000		
Estimated expenditures 2011-2012 fiscal year	(521,788)		
Estimated adjustment to fund balance		8,212	
Estimated fund balance 6/30/2012			37,944
Estimated revenues 2012-2013 fiscal year	520,000		
Estimated expenditures 2012-2013 fiscal year	(519,075)		
Estimated FY2013 adjustment to fund balance		925	
Estimated fund balance 6/30/2013			38,869

REVENUE DETAIL: FUND 315**STATION 6-1
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
Transfer from Areawide Fund	202,000	212,000	208,000
Transfer from Wasilla Lakes FSA	303,000	318,000	312,000
TOTAL REVENUES	505,000	530,000	520,000

**SCHEDULE OF LONG TERM DEBT: FUND 315
FISCAL YEAR 2013**

**STATION 6-1
CERTIFICATES OF PARTICIPATION**

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
COP's - 2000	5,235,000	1,810,000	415,000	104,075	519,075	1,395,000
TOTAL DEBT SERVICE REQUIREMENTS		1,810,000	415,000	104,075	519,075	1,395,000



Matanuska-Susitna Borough
Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	202,000	212,000	208,000
367.700	Service Areas	303,000	318,000	312,000
Total	Transfer From Other Funds	505,000	530,000	520,000
Division Total:	Non-Departmental	505,000	\$530,000	\$520,000
Department Total:	Non-Departmental	505,000	\$530,000	\$520,000
Fund Total:	DEBT SERVICE (COPs)	505,000	\$530,000	\$520,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 315-DEBT SERVICE (COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	222,000	237,000	249,000
441.120	Dbt Srv-Principal-Borough	148,000	158,000	166,000
441.210	Dbt Srv-Interest-Fire	88,838	76,073	62,445
441.220	Dbt Srv-Interest-Borough	59,225	50,715	41,630
Total Debt Service		518,063	521,788	519,075
Division Total:	Non-Departmental	518,063	521,788	519,075
Department Total:	Non-Departmental	518,063	521,788	519,075
Fund Total:	DEBT SERVICE (COPs)	518,063	521,788	519,075

RECONCILIATION OF FUND BALANCE: FUND 316**STATION 5-1
CERTIFICATES OF PARTICIPATION**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	0	414,000	130,000
TOTAL EXPENDITURES	0	399,500	125,000

Audit balance as of 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
Estimated revenues 2012-2013 fiscal year	130,000		
Estimated expenditures 2012-2013 fiscal year	(125,000)		
Estimated FY2013 adjustment to fund balance		5,000	
Estimated fund balance 6/30/2013			19,500

REVENUE DETAIL: FUND 316**STATION 5-1
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
Transfer from Areawide Fund	-	205,758	65,845
Transfer from Wasilla Lakes FSA	-	208,242	64,155
TOTAL REVENUES	-	414,000	130,000

**SCHEDULE OF LONG TERM DEBT: FUND 316
FISCAL YEAR 2013**

**STATION 5-1
CERTIFICATES OF PARTICIPATION**

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
COP's - 2012	3,850,000	*	-	125,000	125,000	3,850,000
TOTAL DEBT SERVICE REQUIREMENTS		*	-	125,000	125,000	3,850,000

* To be issued Fall 2012.



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	0	205,758	65,845
367.700	Service Areas	0	208,242	64,155
Total	Transfer From Other Funds	0	414,000	130,000
Division Total: Non-Departmental		0	\$414,000	\$130,000
Department Total: Non-Departmental		0	\$414,000	\$130,000
Fund Total:	DEBT SERVICE (COPs 51)	0	\$414,000	\$130,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	0	100,349	0
441.120	Dbt Srv-Principal-Borough	0	100,600	0
441.210	Dbt Srv-Interest-Fire	0	99,151	61,688
441.220	Dbt Srv-Interest-Borough	0	99,400	63,312
Total Debt Service		0	399,500	125,000
Division Total: Non-Departmental		0	399,500	125,000
Department Total: Non-Departmental		0	399,500	125,000
Fund Total: DEBT SERVICE (COPs 51)		0	399,500	125,000

RECONCILIATION OF FUND BALANCE: FUND 317**STATION 6-2
CERTIFICATES OF PARTICIPATION**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	0	0	185,000
TOTAL EXPENDITURES	0	0	180,000

Estimated fund balance 6/30/2012			-0-
Estimated revenues 2012-2013 fiscal year	185,000		
Estimated expenditures 2012-2013 fiscal year	(180,000)		
Estimated FY2013 adjustment to fund balance		5,000	
Estimated fund balance 6/30/2013			5,000

REVENUE DETAIL: FUND 317

**STATION 6-2
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
Transfer from Areawide Fund	-	-	85,803
Transfer from Wasilla Lakes FSA	-	-	99,197
TOTAL REVENUES	-	-	185,000

**SCHEDULE OF LONG TERM DEBT: FUND 317
FISCAL YEAR 2013**

**STATION 6-2
CERTIFICATES OF PARTICIPATION**

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
COP's - 2012	5,500,000	*	-	180,000	180,000	5,500,000
TOTAL DEBT SERVICE REQUIREMENTS		*	-	180,000	180,000	5,500,000

* To be issued Fall 2012.



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 317-DEBT SERVICE (COPs 62) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	0	0	85,803
367.700	Service Areas	0	0	99,197
Total	Transfer From Other Funds	0	0	185,000
Division Total: Non-Departmental		0	\$0	\$185,000
Department Total: Non-Departmental		0	\$0	\$185,000
Fund Total:	DEBT SERVICE (COPs 62)	0	\$0	\$185,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 317-DEBT SERVICE (COPs 62) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	0	0	96,516
441.220	Dbt Srv-Interest-Borough	0	0	83,484
Total Debt Service		0	0	180,000
Division Total: Non-Departmental		0	0	180,000
Department Total: Non-Departmental		0	0	180,000
Fund Total: DEBT SERVICE (COPs 62)		0	0	180,000

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	345,000	345,000	340,000
TOTAL EXPENDITURES	338,940	339,305	339,200

Audit balance as of 6/30/2011			29,956
Estimated revenues 2011-2012 fiscal year	345,000		
Estimated expenditures 2011-2012 fiscal year	(339,305)		
Estimated adjustment to fund balance		5,695	
Estimated fund balance 6/30/2012			35,651
Estimated revenues 2012-2013 fiscal year	340,000		
Estimated expenditures 2012-2013 fiscal year	(339,200)		
Estimated FY2013 adjustment to fund balance		800	
Estimated fund balance 6/30/2013			36,451

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

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
INTEREST	-	-	-
Transfer from Areawide Fund	345,000	345,000	340,000
TOTAL REVENUES	345,000	345,000	340,000

**SCHEDULE OF LONG TERM DEBT: FUND 320
FISCAL YEAR 2013**

PARKS & RECREATION BONDS

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
2001 Series B	4,400,000	225,000	225,000	10,800	235,800	-
2007 Series B*	2,210,000	2,210,000	-	103,400	103,400	2,210,000
TOTAL DEBT SERVICE REQUIREMENTS		2,435,000	225,000	114,200	339,200	2,210,000

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



Matanuska-Susitna Borough
Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Revenue</u>	2012Amend ed <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	345,000	345,000	340,000
Total	Transfer From Other Funds	345,000	345,000	340,000
Division Total:	Non-Departmental	345,000	\$345,000	\$340,000
Department Total:	Non-Departmental	345,000	\$345,000	\$340,000
Fund Total:	DEBT SERVICE (PARKS/REC)	345,000	\$345,000	\$340,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	205,000	215,000	225,000
441.220	Dbt Srv-Interest-Borough	133,940	124,305	114,200
Total Debt Service		338,940	339,305	339,200
Division Total: Non-Departmental		338,940	339,305	339,200
Department Total: Non-Departmental		338,940	339,305	339,200
Fund Total: DEBT SERVICE (PARKS/REC)		338,940	339,305	339,200

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

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	570,132	571,000	565,000
TOTAL EXPENDITURES	564,855	562,655	565,055

Audit Balance as of 6/30/2011			577,224
Reserve for Final Debt Service Payment		(565,762)	
Estimated revenues 2012-2013 fiscal year	571,000		
Estimated expenditures 2012-2013 fiscal year	(562,655)		
Estimated Adjustment to Fund Balance		8,345	
Estimated Fund Balance at 6/30/2012			19,807
Estimated revenues 2012-2013 fiscal year	565,000		
Estimated expenditures 2012-2013 fiscal year	(565,055)		
Estimated Adjustment to Fund Balance		(55)	
Estimated Fund Balance at 6/30/2013			19,752

REVENUE DETAIL: FUND 325**NONAREAWIDE A/C
DEBT SERVICE**

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
INTEREST	132	-	-
Transfer from Nonareawide Fund	570,000	571,000	565,000
TOTAL REVENUES	570,132	571,000	565,000

**SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2013**

NONAREA WIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
2008 Series A	5,750,000	4,580,000	330,000	235,055	565,055	4,250,000
TOTAL DEBT SERVICE REQUIREMENTS		4,580,000	330,000	235,055	565,055	4,250,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
RE67-Transfer From Other Funds				
367.120	Non Areawide	570,000	571,000	565,000
367.400	Capital Projects	132	0	0
Total	Transfer From Other Funds	570,132	571,000	565,000
RE69-Other Revenue Sources				
Division Total: Non-Departmental		570,132	\$571,000	\$565,000
Department Total: Non-Departmental		570,132	\$571,000	\$565,000
Fund Total:	DEBT SERVICE (A/C COPs)	570,132	\$571,000	\$565,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Expense	2012 Amended Budget	2013 Assembly Approved
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	305,000	315,000	330,000
441.220	Dbt Srv-Interest-Borough	259,855	247,655	235,055
Total Debt Service		564,855	562,655	565,055
Division Total: Non-Departmental		564,855	562,655	565,055
Department Total: Non-Departmental		564,855	562,655	565,055
Fund Total: DEBT SERVICE (A/C COPs)		564,855	562,655	565,055

RECONCILIATION OF FUND BALANCE: FUND 330**ROAD DEBT SERVICE**

	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
TOTAL REVENUES	0	0	375,000
TOTAL EXPENDITURES	0	0	370,000

Audit Balance as of 6/30/2011			0
Estimated revenues 2012-2013 fiscal year	375,000		
Estimated expenditures 2012-2013 fiscal year	(370,000)		
Estimated Adjustment to Fund Balance		5,000	
Estimated Fund Balance at 6/30/2012			5,000

REVENUE DETAIL: FUND 330

ROAD DEBT SERVICE

CLASSIFICATION	2010-2011 ACTUAL	2011-2012 AMENDED	2012-2013 APPROVED
Transfer from Areawide Fund	-	-	375,000
TOTAL REVENUES	-	-	375,000

**SCHEDULE OF LONG TERM DEBT: FUND 330
FISCAL YEAR 2013**

ROAD BONDS

ROAD BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2012	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2013
2012 Series B	10,700,000	*	-	370,000	370,000	10,700,000
TOTAL DEBT SERVICE REQUIREMENTS		*	-	370,000	370,000	10,700,000

* The first phase to be issued Fall 2012.



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual Revenue	2012 Amend ed Budget	2013 Assembly Approved
FUND 330-DEBT SERVICE (ROADS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	0	0	375,000
Total	Transfer From Other Funds	0	0	375,000
Division Total: Non-Departmental		0	\$0	\$375,000
Department Total: Non-Departmental		0	\$0	\$375,000
Fund Total:	DEBT SERVICE (ROADS)	0	\$0	\$375,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

6/19/2012

<u>Account</u>	<u>Description</u>	2011 Actual <u>Expense</u>	2012 Amended <u>Budget</u>	2013 Assembly <u>Approved</u>
FUND 330-DEBT SERVICE (ROADS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.230	Dbt Srv-Interest-Roads	0	0	370,000
Total Debt Service		0	0	370,000
Division Total:	Non-Departmental	0	0	370,000
Department Total:	Non-Departmental	0	0	370,000
Fund Total:	DEBT SERVICE (ROADS)	0	0	370,000

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2013**

Approved Funding Source:

DESCRIPTION	Manager Approved	Areawide	Non Areawide	Enhanced 911	Service Areas	Solid Waste
<u>Grants/Pass Through</u>						
MSCVB	650,000	650,000				
Tourism Infrastructure	350,000	350,000				
City of Palmer Block Grant	65,000	65,000				
City of Wasilla Block Grant	75,000	75,000				
City of Houston Block Grant	35,000	35,000				
MSC-Paramedic Program	90,000	90,000				
Grant Match for FHWA	250,000	250,000				
Grant Match for FTA	100,000	100,000				
Grant Match for USFWS/State	250,000	250,000				
Human Services Grant Match	150,000	150,000				
Youth Court Grant	75,000	75,000				
<u>Administration</u>						
Operational Analysis (staffing & workflow)	100,000	100,000				
<u>Information Technology</u>						
Project Management System	195,000	195,000				
Softphone Manager Software	77,500	77,500				
Voice-Over-Internet-Protocal	576,500	576,500				
<u>Community Development</u>						
<u>Knik Museum</u>						
Major Repair & Renovation	100,000	100,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2013**

Approved Funding Source:

DESCRIPTION	Manager Approved	Areawide	Non Areawide	Enhanced 911	Service Areas	Solid Waste
<u>Parks and Outdoor Recreation</u>						
Trails - Construction, Repairs and Maintenance	150,000	150,000				
Trail Survey (83 miles)	125,000	125,000				
Alcantra Recreation Facility - Gates and Signs	15,000	15,000				
Hatcher Pass - Toilets Maintenance	9,000	9,000				
Hatcher Pass Natural Gas Line - Little-Su Crossing	107,000	107,000				
Hatcher Pass Real Estate Development Plan	200,000	200,000				
<u>Community Pools</u>						
Emergency Roof and Parapit Repairs	70,000	70,000				
<u>Talkeetna Library & Community Center</u>						
Building Design	385,000	300,000	85,000			
<u>Trapper Creek Community Building</u>						
Modular Building, Transport & Upgrade	21,600	21,600				
<u>Land and Resource Management</u>						
Municipal Entitlement Survey	125,000	125,000				
Five Year Disposal Plan	75,000	75,000				
<u>Public Works</u>						
Ford Escapes (three)	63,000	63,000				
F450 4WD Ext Cab W/Utility Box Replacement Vehicle (O&M)	65,000	65,000				
F350 4WD Crew Cab Pickup W/ 8' Bed (Trails Crew)	40,000	40,000				
Administration Building						
Duct Cleaning/Air Balancing	25,000	25,000				
Operations & Maintenance Building						
Vehicle Exhaust System	25,000	25,000				
Vehicle Hoist	22,000	22,000				
Tire Balance and Lift	5,500	5,500				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2013**

Approved Funding Source:

DESCRIPTION	Manager Approved	Areawide	Non Areawide	Enhanced 911	Service Areas	Solid Waste
<u>Road Service Areas</u>						
RSA Administration						
Skid Steer with Attachments	125,000				125,000	
Wood Chip Box For Dump Truck	15,000				15,000	
Surveying GPS Equipment	35,600				35,600	
Ford F150 Ext-Cab 4x4 Pickup (Replacement Vehicle)	30,000				30,000	
Midway RSA	775,000				775,000	
Fairview RSA	145,000				145,000	
Caswell Lakes RSA	50,000				50,000	
South Colony RSA	250,000				250,000	
Knik RSA	400,000				400,000	
Lazy Mountain RSA	50,000				50,000	
Greater Willow RSA	200,000				200,000	
Big Lake RSA	250,000				250,000	
North Colony RSA	25,000				25,000	
Bogard RSA	325,000				325,000	
Greater Butte RSA	280,000				280,000	
Meadow Lakes RSA	575,000				575,000	
Gold Trails RSA	300,000				300,000	
Trapper Creek RSA	25,000				25,000	
Alpine RSA	50,000				50,000	
Dust Control Program	1,049,750	1,049,750				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2013**

Approved Funding Source:

DESCRIPTION	Manager Approved	Areawide	Non Areawide	Enhanced 911	Service Areas	Solid Waste
<u>Solid Waste Enterprise Fund</u>						
Revise Central Landfill Development Plan	150,000					150,000
4WD Replacement Vehicle	21,000					21,000
Fueling System For Heavy Equipment	25,000					25,000
Truck Bed Sander	8,000					8,000
Shop Lights	25,000					25,000
Fencing	30,000					30,000
<u>Enhanced 911</u>						
E-911 Parcel Spatial Data Acquisition	500,000			500,000		
<u>Emergency Services</u>						
<u>Administration</u>						
Roof Replacement (Station 65-50%)	50,000	50,000				
Knox Box Re-Key Project	15,000	15,000				
Dispatch Governance and Implementation Plan	300,000	300,000				
EMS Management & Performance Study	50,000	50,000				
<u>District #1 - Core Ambulance (Central, West Lakes, Houston, Palmer)</u>						
Bio-Medical Equipment	90,000	90,000				
Bio-Medical Equipment Monitors	70,000	70,000				
Radios and Pagers	50,000	50,000				
Personal Protective Equipment	100,000	100,000				
<u>Rural Ambulance Divisions (Sutton, Butte, Willow, Talk, Tpr, Lk Louise)</u>						
Radios and Pagers	300,000	300,000				
Personal Protective Equipment and USAR Gear	100,000	100,000				
Biomedical Equipment Upgrades	200,000	200,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2013**

Approved Funding Source:

DESCRIPTION	Manager Approved	Areawide	Non Areawide	Enhanced 911	Service Areas	Solid Waste
<u>West Lakes Fire Service Area</u>						
Replace Generator (Station 71)	70,000				70,000	
Fire Apparatus - Major Repair	20,000				20,000	
Fire Fighting Foam	10,000				10,000	
Windows and Black-Out-Blinds (Station 81 & 71)	10,000				10,000	
Hydraulic Fire Hose Repair Machine	5,000				5,000	
Safety Ladders For Fire Stations	5,000				5,000	
Rapid Intervention Kits	7,500				7,500	
Fitness Equipment	15,000				15,000	
Fire Engine	450,000				450,000	
<u>Wasilla-Lakes Fire Service Area</u>						
Personal Protective Equipment & Clothing	150,000				150,000	
Self Contained Breathing Apparatus	165,000				165,000	
Communications Equipment	160,000				160,000	
Engine Tanker & Related Equipment and Tanker/WaterTender	1,500,000				1,500,000	
Site Work and Landscaping (Various Stations)	75,000				75,000	
Training Complex Roads and Water System Construction	1,200,000				1,200,000	
Fire Hose	120,000				120,000	
Roof Replacement (Station 65-50%)	50,000				50,000	
<u>Sutton Fire Service Area</u>						
Land Acquisition (Sub-Station 1)	90,000				90,000	
<u>Greater Palmer Fire Service Area</u>						
Fire Tanker Replacement	450,000				450,000	
TOTALS:	16,258,950	6,956,850	85,000	500,000	8,458,100	259,000

**RECONCILIATION OF FUND BALANCE: 600
REVOLVING LOAN FUND - SERVICE AREA OPERATING**

Cash Balance as of 6/30/2011		129,425
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	
 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
Anticipated Recoveries 7/1/2012-6/30/2013:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,250	
Talkeetna Water & Sewer	6,000	
 Estimated New Loans 7/1/2012-6/30/2013	 <u>-0-</u>	
 Adjustment to Cash Balance		 18,250
Estimated Cash Balance as of 6/30/2013		172,300
Loans Outstanding as of 6/30/2013:		
Circle View S.A.	132,000	
Talkeetna Water & Sewer	6,250	
Talkeetna Water & Sewer	<u>18,000</u>	
 Due to Fund		 156,250
 Fund Balance as of 6/30/2013		 <u>328,550</u>

**RECONCILIATION OF FUND BALANCE: 605
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2011		391,667
Recoveries 7/1/2011-6/30/2012:	8,333	
New Loans 7/1/2011-6/30/2012:	<u>-0-</u>	
Net Adjustment to Cash Balance		8,333
Estimated Cash Balance as of 6/30/2012		400,000
Anticipated Recoveries 7/1/2012-6/30/2013: Caswell FSA	0	
Estimated New Loans 7/1/2012-6/30/2013	<u>-0-</u>	
Adjustment to Cash Balance		0
Estimated Cash Balance as of 6/30/2013		400,000
Loans Outstanding as of 6/30/2013:	<u>-0-</u>	
Fund Balance as of 6/30/2013		<u>400,000</u>

**RECONCILIATION OF FUND BALANCE: 610
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2011		523,450
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-
Cash Balance as of 6/30/2012		523,450
Anticipated Recoveries 7/1/2012-6/30/2013:	-0-	
Estimated New Loans 7/1/2012-6/30/2013	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2013		523,450
Loans Outstanding as of 6/30/2013:	<u>-0-</u>	
Due to Fund		-0-
Fund Balance as of 6/30/2013		<u>523,450</u>

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2013**

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	6.650
		Borough Manager	1.000
		Assistant Borough Manager	0.950
		Executive Assistant	1.900
		Office Assistant	1.000
		Public Affairs Manager	1.000
		Media Design Specialist	0.800
	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	4.150	
	Human Resource Manager	1.000	
	Human Resource Specialist	1.000	
	Human Resource Assistant	1.000	
	Health and Safety Officer	0.150	
	Human Resource General	1.000	
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 2013**

Department	Division	Title	Full-Time Equivalent
	Information Technology	Total	11.000
		Programmer/Analyst	3.000
		Network/Microcomputer Specialist	1.000
		Help Desk 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 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 2013**

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	6.200
		Planning Services Chief	1.000
		Planner II	3.000
		Resource Management Specialist	0.200
		Planner / Grant Writer	1.000
		Administrative Secretary I	1.000
	Platting	Total	6.000
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Administrative Secretary I	1.000
	Cultural Resources	Total	1.000
		Cultural Resources Specialist II	1.000
	Planning Admin	Total	2.000
		Planning & Land Use Director	1.000
		Administrative Secretary II	1.000
	Environmental	Total	1.000
		Planner II (Environmental)	1.000
	Development Services	Total	10.000
		Development Service Manager	1.000
		Planner II	2.000
		Permitting Technician	2.000
		Right of Way Coordinator	1.000
		Code Compliance Officer	3.000
		Code Compliance Administrative Asst	1.000

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2013**

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	9.320
			Division Manager Operations and Maintenance	0.325
			Facilities/Utilities Maintenance Specialist	0.050
			Equipment Mechanic	0.750
			Facility Maintenance Specialist	3.895
			O & M Specialist	0.550
			Equipment Mechanic I	0.750
			Building Maintenance Specialist	1.000
			Custodian II	1.000
			Custodian I	1.000
		Operations	Total	0.750
			Division Manager Operations and Maintenance	0.300
			O & M Specialist	0.350
			Road Maintenance Technician II	0.050
			Civil Construction Project Manager	0.050
		Project Mgmnt /Engineering	Total	11.650
			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
			Civil Construction Project Manager	0.150
			Engineering Aide	1.000
			Road Maintenance Superintendent II	0.050
			Road Maintenance Superintendent I	0.100
	Road Maintenance Super/Cnstr Insp		0.050	
	Project Management Admin Specialist	1.000		
	Engineering Secretary I	1.000		
	Community Clean-up	Total	0.100	
		Solid Waste Division Manager	0.050	
		Administrative Secretary I	0.050	
	Transportation	Total	4.900	
		Transportation/Environmental 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 2013**

Department	Division	Title	Full-Time Equivalent	
EMERGENCY SERVICES	Administration	Total	11.760	
		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	0.060	
		Training Coordinator	2.000	
		Administrative Secretary II	1.200	
		EMS Instructor	1.000	
		Emergency Support Specialist	1.000	
		Building Support Worker	0.300	
		Administrative Secretary I	1.000	
		Office Assistant	1.000	
		Rescue	Total	0.210
			EMS District 1 Chief	0.100
			EMS District 2 Chief	0.100
			Health & Safety Officer	0.010
		Telecommunications	Total	0.500
			Telecommunications Manager	0.500
		Fleet Maintenance	Total	1.740
			Equipment Mechanic	1.740
		Ambulance - Core	Total	12.300
			EMS Chief	1.000
			Health & Safety Officer	0.300
			Paramedic	6.000
			Emergency Services Assistant	1.000
			Medic One/EMS Shift Supervisor	4.000
		Ambulance - T/S/TC	Total	0.270
			EMS District Chief	0.250
			Health & Safety Officer	0.020
		Ambulance - Willow	Total	0.260
			EMS District Chief	0.250
			Health & Safety Officer	0.010

**SUMMARY OF APPROVED POSITIONS
AREAWIDE FUND FISCAL YEAR 2013**

Department	Division	Title	Full-Time Equivalent
	Ambulance - Sutton	Total	0.260
		EMS District Chief	0.250
		Health & Safety Officer	0.010
	Ambulance - Butte	Total	0.260
		EMS District Chief	0.250
		Health & Safety Officer	0.010
	Ambulance - Caswell Lakes	Total	0.010
		Health & Safety Officer	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	1.900
		Community Development Manager	0.950
		Administrative Secretary I	0.950
	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	2.900
		Community Development Director	0.700
		Real Property Analyst	0.500
		Land Management Agent	0.500
		Resource Management Specialist	0.500
		Administrative Secretary II	0.700
TOTAL AREAWIDE FUND, FUND 100			209.090

**SUMMARY OF APPROVED POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2013**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Economic Development	Total	2.00
		Economic Development Director	1.00
		Administrative Secretary I	1.00
	Animal Care	Total	11.95
		Assistant Borough Manager	0.05
		Veterinarian/Shelter Supervisor	1.00
		Asst Borough Manager's Secretary	0.10
		Animal Care Manager	1.00
		Deputy Animal Care/Regulation Officer II	1.00
		Deputy Animal Care/Regulation Officer	3.00
		Animal Care/Regulation Technician	1.00
		Veterinarian Technician	1.00
		Shelter Assistant	3.00
		Volunteer Tech	0.80
		INFORMATION TECHNOLOGY	Information Technology
Automated Library Sys Tech	1.00		
COMMUNITY DEVELOPMENT	Sutton Library	Total	1.75
		Librarian	1.00
		Librarian Assistant	0.75
	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			22.94

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2013**

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	1.40
		Community Development Manager	0.05
		Administrative Secretary I	0.05
		Real Property Analyst	0.50
		Land Management Agent	0.50
		Resource Management Specialist	0.30
	Community Development Administration	Total	0.60
		Community Development Director	0.30
		Administrative Secretary II	0.30
TOTAL LAND MANAGEMENT FUND, FUND 203			2.00

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2013**

Department	Division	Title	Full-Time Equivalent
FUND 248			
	Caswell	Total	0.04
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
TOTAL CASWELL FSA FUND, FUND 248			0.04
FUND 249			
	West Lakes	Total	2.20
		District 2 Chief	0.80
		Health & Safety Officer	0.10
		Equipment Mechanic	0.30
		Fire Service Area Assistant	1.00
TOTAL WEST LAKES FSA FUND, FUND 249			2.20
FUND 250			
	Central FSA	Total	12.52
		EMS District 1 Chief	0.80
		Deputy Fire Chief	1.00
		Health & Safety Officer	0.23
		Fire Fighter/Fire Engineer	4.00
		Fire Service Area Assistant	3.00
		Administrative Secretary II	0.80
		Equipment Mechanic	0.69
		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			15.22
FUND 251			
	Butte FSA	Total	0.16
		Health & Safety Officer	0.04
		Equipment Mechanic	0.12
TOTAL BUTTE FSA FUND, FUND 251			0.16
FUND 253			
	Sutton FSA	Total	0.04
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
TOTAL SUTTON FSA FUND, FUND 253			0.04

**SUMMARY OF APPROVED POSITIONS
OTHER FUNDS FISCAL YEAR 2013**

Department	Division	Title	Full-Time Equivalent
FUND 254			
	Talkeetna FSA	Total	0.08
		Health & Safety Officer	0.02
		Equipment Mechanic	0.06
TOTAL TALKEETNA FSA FUND, FUND 254			0.08
FUND 258			
	Willow FSA	Total	0.04
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
TOTAL WILLOW FSA FUND, FUND 258			0.04
PUBLIC WORKS	FUND 265		
	RSA Administration	Total	9.85
		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
		Civil Construction Project Manager	0.80
		Road Assesment Management Specialist	1.00
		Equipment Mechanic	0.25
		Equipment Mechanic I	0.25
		Environmental Engineer	0.05
		Road Maintenance Technician II	0.95
		Road Maintenance Technician	1.00
		Real Estate Acquisition Officer	0.05
		PW Admin Specialist	0.05
		O & M Specialist	0.95
TOTAL RSA ADMINISTRATION FUND, FUND 265			9.85
PUBLIC WORKS	FUND 293		
	Talkeetna Sewer & Water	Total	1.230
		Division Manager Operations and Maintenance	0.025
		Facilities/Utilities Maintenance Specialist	0.950
		Facilities Maintenance Specialist	0.105
		O & M Specialist	0.150
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			1.230

**SUMMARY OF APPROVED POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2013**

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	6/11/2012
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	6/11/2012
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 #131	
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)	
330	DEBT SERVICE (ROADS)	
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 PROJ	
445	EMERG/DISASTER CAP PROJ	
450	PORT INFRA/CAPTL PROJECTS	
475	PASS THROUGH GRANTS	
480	MISCELLANEOUS CAPITAL PROJECTS	
490	INFRASTRUCTURE CAPITAL PROJECTS	
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	



Matanuska-Susitna Borough
Chart of Accounts
Funds

FUND	DESCRIPTION	6/11/2012
610	REV. LOAN RSA CAPITAL	
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

6/11/2012

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	6/11/2012
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	6/11/2012
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 Musers	
237	Mat-Su Special Olympics	
238	Meadow Lakes Comm Council	
242	Aurora Dog Musers 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	6/11/2012
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 Mushers	
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	
336	FY13Core Amb Dist #1 (C/WL/H/P)	
337	Amb Dist #2 (WL/H)	
338	Amb Dist #5 (W)	
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	



Matanuska-Susitna Borough
Chart of Accounts
Divisions

DIVISION	DESCRIPTION	6/11/2012
360	Local Emer. Pl. Board	
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

6/11/2012

<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
Other Receivables	108.300	Allow for Uncoll. EMS Rescue
Taxes Receivable	109.000	Int/Penalty Rec On Taxes
Taxes Receivable	110.000	Allow For Uncol Int/Pen
Taxes Receivable	110.500	Allow For Uncoll C/C Disc
Taxes Receivable	111.100	Tax Liens Receivable
Other Receivables	115.000	Accounts Receivable
Other Receivables	115.100	Accounts Receivable
Other Receivables	115.120	A/R-Library CEU
Other Receivables	115.150	A/R-Landfill
Other Receivables	115.160	Allow. for Uncoll. Landfill Fees
Other Receivables	115.200	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



Matanuska-Susitna Borough

Chart of Accounts

ASSET ACCOUNTS

6/11/2012

<u>Class</u>	<u>Account</u>	<u>Description</u>
Notes & Loans Receivable	129.030	Cir View/Stmp Est Disastr
Land Sales Receivable	130.100	Adl Land Sales Contract
Land Sales Receivable	130.200	Msb Land Sales Contract
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



Matanuska-Susitna Borough

Chart of Accounts

ASSET ACCOUNTS

6/11/2012

<u>Class</u>	<u>Account</u>	<u>Description</u>
Due From Other Funds	131.420	Due From Fund 420
Due From Other Funds	131.430	Due From Fund 430
Due From Other Funds	131.435	Due From Fund 435
Due From Other Funds	131.440	Due From Fund 440
Due From Other Funds	131.445	Due From Fund 445
Due From Other Funds	131.480	Due From Fund 480
Due From Other Funds	131.499	Due From Fund 499
Due From Other Funds	131.615	Due From Fund 615
Due From Other Funds	131.635	Due From Fund 635
Intergovernmental Receivb	132.100	Due From State Govt.
Intergovernmental Receivb	132.200	Due From Fed Govt.
Intergovernmental Receivb	132.300	Due From Palmer
Intergovernmental Receivb	132.400	Due From Wasilla
Intergovernmental Receivb	132.500	Due From Houston
Intergovernmental Receivb	132.600	Due From Miscellaneous
Intergovernmental Receivb	132.700	Due From Msb School Dist
Intergovernmental Receivb	132.800	Due from Muni of Anchorage
Intergovernmental Receivb	132.900	Due From Willow Cc
Advances & Deposits	133.200	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	lcma
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



Matanuska-Susitna Borough

Chart of Accounts

ASSET ACCOUNTS

6/11/2012

<u>Class</u>	<u>Account</u>	<u>Description</u>
Amount Available	180.000	Amount Avail. Debt Svc Fd
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

6/11/2012

<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 REFUNDBLES
Accounts Payable	206.100	Retainage On Contracts
Accounts Payable	206.200	Const Contracts Payable
Accounts Payable	206.300	Wage & Hour Disputes W/H
Accounts Payable	206.500	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

6/11/2012

<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 Withholdin
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	222.950	Deferred Excise Tax Receivable
Deferred Revenue/Credits	222.990	Deferred-Miscellaneous
Refundables	226.100	Deposit Refunds
Refundables	226.150	Water & Sewer Refundable
Refundables	226.300	Taxes Refundable



Matanuska-Susitna Borough

Chart of Accounts

LIABILITY ACCOUNTS

6/11/2012

<u>Class</u>	<u>Account</u>	<u>Description</u>
Refundables	226.400	Land Pymts Refundable
Refundables	226.500	Spec Assessments Refundbl
Refundables	226.600	Landfill Fees Refundable
Refundables	227.000	Cash Performance Bond
Advances & Deposits	227.100	Transfer Fee
Advances & Deposits	227.200	Advance Fees for MSB Events
Advances	236.000	Advance From _____
Advances	236.100	Advance From Rev Loan Fnd
Advances	236.200	Advance From Areawide Fnd
Long Term Debt	238.000	Long Term Notes Payable
Long Term Debt	238.050	Accrued Interest Payable - Notes
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 - Princip
Bonds Payable	238.510	Revenue Bond Payable - Interest
Long Term Debt	238.600	Lease Credits Payable
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 Response
Reserves	262.200	Reserve-EMS Facility Lease/Pur
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 Fund
Reserves	262.410	Reserve-LMPF Loan
Reserves	262.450	Reserve-Capital
Reserves	262.500	Reserve-Special Assessments
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



Matanuska-Susitna Borough

Chart of Accounts

LIABILITY ACCOUNTS

6/11/2012

<u>Class</u>	<u>Account</u>	<u>Description</u>
Reserves	262.920	Reserve-Major Repair&Reno
Reserves	262.930	Reserve-Schools Community Us
Reserves	262.940	Reserve-2008 Tax Relief
Reserves	262.950	Reserve-Admin Space/2009 Tax
Reserves	262.960	Reserve-School Site Acquisition
Reserves	262.970	Reserve-Admin Office Space
Reserves	262.980	Reserve-Assembly Project 2010
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 Participatn
Fund Balance	280.300	Grants And Gifts



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/11/2012

<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
6/11/2012

<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

6/11/2012

<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 Susitna
		341.100	Nsf & Atty Fees
		341.200	Recording Fees
		341.210	Borough Gym Fees
		341.215	Gym Damage Charges
		341.220	Borough Office Fees
		341.230	Computer Pub Access Fees
		341.300	Planning 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

6/11/2012

<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	Rght Of Way Prmit App Fee
		341.750	Public Works,Plans/Specs
		341.760	Grid Roller Maintenance Fees
		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
6/11/2012

<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 Fee
		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

6/11/2012

<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

6/11/2012

<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

6/11/2012

<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

6/11/2012

<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 & Casualty SIF
		367.140	Consolidate Operations
		367.210	Tobacco
		367.220	Federal Revenue Sharing
		367.230	Land Management
		367.240	Education
		367.250	Solid Waste Enterprise Fd
		367.260	Port Enterprise Fund



Matanuska-Susitna Borough
Chart of Accounts
REVENUE ACCOUNTS

6/11/2012

<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

6/11/2012

<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

6/11/2012

<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 Fees
		407.200	Worker's Compensation-Claims
		407.250	Worker's Compensation-Admin Fees
		407.300	ESC Payments
		407.400	Flex Spending - Claims
		407.450	Flex Spending - Admin Fees
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
		412.190	Life Insurance



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX12	Benefits		
		412.200	Unemployment Contrib
		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



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<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

6/11/2012

<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



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Chart of Accounts
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<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



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6/11/2012

<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
EX42	Loan Payments	441.400	Debt Forgiveness
		441.500	Debt Srv - Transfer Out
		442.100	Loan Pymnts-Principal
		442.200	Loan Pymnts-Interest
EX43	Intra Govern/Recov Expens	442.300	Loan Pymnts-Penalty
		442.400	Loan Pymnts-Foreclosure
		443.000	Admin & Audit Fee
		443.100	Admin. & Audit Fsa
		443.110	Telecomm-Admin & Audit



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

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<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
		443.305	Fleet 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)
		445.144	Trnfr To-Debt Svc (Roads)
		445.200	Trnfr To- Fed Rev Sharng
		445.210	Transfer To- Land Mgmt
		445.220	Trnfr To- Education Oprtg



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX45	Operating Fund Transfers		
		445.230	Transfer To- Service Area
		445.240	Trnfr To- Revolving Loan
		445.250	Trnfr To- Consol Operatns
		445.260	Trnfr To- Intern Svc Fund
		445.300	Trnfr To- Port Ent Fund
		445.310	Trnfr To- S.W. Ent Fund
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



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<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX49	Transfers/Pass Throughs		
		449.210	Transfers-Youth Programs
		449.300	Transfers-City Of Houston
		449.400	State Shared Rev Passthru
		449.500	Grant Pass Through
		449.900	Transfers-Other Agencies
EX51	Equipment Over \$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



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		461.110	Schematic Design Phase
		461.120	Design Development Phase
		461.130	Const Documents Phase
		461.140	Bidding Phase
		461.150	Construction Phase
		461.160	Const Observation/Surveil
		461.170	Post Construction Service
		461.180	Extra Charges
		461.190	Reimbursables
		461.200	Consultants
		461.210	Design/Recon
		461.220	Survey
		461.230	Soils
		461.240	Administration (Ps&E)
		461.250	Inspection
		461.260	Testing
		461.270	Printing Costs
		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



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX61	Buildings		
		461.510	Water
		461.520	Sewer
		461.530	Electric
		461.540	Telephone
		461.550	Gas
		461.600	Acquisition
		461.610	Site Acquisition
		461.620	Right-Of-Way Acquisition
		461.700	Engineering Staff
		461.705	Overtime-Bldg Eng Staff
		461.710	Administrative Time
		461.715	Overtime-Admin Time
		461.720	Inspection Time
		461.725	Overtime-Bldg Inspect
		461.730	Testing Time
		461.735	Overtime-Bldg Test
		461.740	Survey Time
		461.745	Overtime-Survey Time
		461.750	Design Time
		461.755	Overtime-Bldg Design Time
		461.760	Right-Of-Way Time
		461.800	Legal
		461.810	Legal Expense
		461.820	Arbitration Expense
		461.830	Art In Public Places
		461.900	Contingency And Misc
		461.910	Contingency
		461.920	Miscellaneous Expenses
		461.930	Audit/Overhead Fee (Grnt)
		461.940	Advertising
		461.950	Film Processing
		461.960	Mail Delivery
		461.990	Facilities Coordinator



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.000	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



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX62	Land		
		462.620	Right-Of-Way Acquisition
		462.700	Engineering Staff
		462.705	Overtime-Land Engineer
		462.710	Administrative Time
		462.715	Overtime-Land Admin
		462.720	Inspection Time
		462.725	Overtime-Land Inspect
		462.730	Testing Time
		462.735	Overtime-Land Test
		462.740	Survey Time
		462.745	Overtime-Land Survey
		462.750	Design Time
		462.755	Overtime-Land Design
		462.760	Right-Of-Way Time
		462.765	Overtime-Land Row
		462.800	Legal
		462.810	Legal Expense
		462.820	Arbitration Expense
		462.830	Art In Public Places
		462.900	Contingency And Misc
		462.910	Contingency
		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



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.140	Bidding Phase
		463.150	Construction Phase
		463.160	Const Observation/Surveil
		463.170	Post Construction Service
		463.180	Extra Charges
		463.190	Reimbursables
		463.200	Consultants
		463.210	Design/Recon
		463.220	Survey
		463.230	Soils
		463.240	Administration (Ps&E)
		463.250	Inspection
		463.260	Testing
		463.270	Printing Costs
		463.280	Extra Charges
		463.290	Reimbursables
		463.300	Construction
		463.310	Construction
		463.311	Additions
		463.312	Upgrade/Improvement
		463.313	Brush Cutting
		463.320	Paving
		463.321	Re-Paving
		463.330	Claims
		463.340	Rental
		463.350	Construction By Owner
		463.355	Overtime Const By Owner
		463.360	Well Construction
		463.370	Septic Construction
		463.380	Materials Purchase
		463.390	Construction Contingency
		463.500	Public Utilities
		463.510	Water
		463.520	Sewer



Matanuska-Susitna Borough
Chart of Accounts
EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX63	Improvements		
		463.530	Electric
		463.540	Telephone
		463.550	Gas
		463.600	Acquisition
		463.610	Site Acquisition
		463.620	Right-Of-Way Acquisition
		463.700	Engineering Staff
		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



Matanuska-Susitna Borough
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EXPENSE ACCOUNTS

6/11/2012

<u>Code</u>	<u>Description</u>	<u>AccountCode</u>	<u>AccountDescription</u>
EX64	Capital Proj-Furnis/Equip		
		464.260	Testing
		464.310	Contractual Services
		464.340	Rental
		464.350	Construction By Owner
		464.434	Equip./Furn./Computers under \$5,000
		464.451	Equip./Furn./Computers over \$5,000
		464.710	Administration Time
		464.715	Overtime-Admin Time
		464.910	Contingency
		464.920	Miscellaneous Expenses
		464.940	Advertising
		464.960	Mail Delivery
		464.999	Misc. Supplies
EX65	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



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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