



# Matanuska-Susitna Borough Approved Annual Budget Fiscal Year 2014



**APPROVED**  
**ANNUAL BUDGET**  
**FOR THE FISCAL YEAR ENDING**  
**JUNE 30, 2014**



**MATANUSKA-SUSITNA BOROUGH**

**JOHN M. MOOSEY, BOROUGH MANAGER**

**TAMMY E. CLAYTON, DIRECTOR OF FINANCE**



**MATANUSKA-SUSITNA BOROUGH**  
**2014 Approved Annual Budget**  
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## **MATANUSKA-SUSITNA BOROUGH**

### **Borough Manager's Office**

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To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2014 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2014 budget was formally adopted by the Assembly on May 22, 2013, then vetoed on June 4, 2013. The Assembly finalized their vote on the budget also on June 4, 2013 which upheld the veto. A discussion of each section of the budget follows.

Budgets for the General Fund, Special Revenue Funds and other funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budgets are based using the economic resources measurement focus and the accrual basis of accounting. Revenues will be recorded when earned and expenses will be recorded when a liability is incurred, regardless of timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Budgeted amounts are as originally adopted by the Assembly. Each fund is discussed below.

The approved comprehensive annual budget is presented in ten major sections: Overview, 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 Overview Section includes the mill levies adopted for fiscal year 2014, fund balance reconciliations, revenue and expenditure summaries 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, special 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 six separate funds. This includes the debt service for the school facilities, Public Safety Buildings 6-1 and 5-1, the parks and recreation bonds, the Animal Care Facility, and for the Transportation System 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 development of Hatcher Pass, Municipal Entitlement Surveys, and various Information Technology and Planning 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 various information about demographics, economics, geography and community.

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.

## **GOALS AND OBJECTIVES**

The 2014 goal for the Matanuska-Susitna Borough is process improvement and infrastructure building. The Matanuska-Susitna Borough is the fastest growing area in the State of Alaska. We are currently sitting at a population greater than 93,000, and we are behind on infrastructure to support that population. We are currently building infrastructure in our schools, Borough service centers and our transportation system. We are able to accomplish this with consistent State of Alaska legislative grant awards and voter approved bonds and levies. In addition, we are in partnership with the State of Alaska Department of Transportation and the Alaska State Railroad Corporation for some of our transportation system improvements. The Matanuska-Susitna Borough is improving our areas of service and infrastructure to support our continual growth into the next decade.

To meet our annual budget obligations and challenges, we have deftly married limited Borough resources with grant and legislative revenue opportunities. The Matanuska-Susitna Borough has kept tight control over the annual property tax levy, desiring not to harm or increase the burden to the Matanuska-Susitna Borough homeowner. The grant allocations for infrastructure improvements coupled with new non-property tax revenue (tobacco tax increase, proposed alcohol referendum), and limited spending of cash reserves has permitted the Borough to move forward to accomplish their short term mission. The priorities established by the Matanuska-Susitna Borough Assembly has been consistent for the past four budget cycles. This direction of infrastructure building and limited increases in property tax is expected to continue for the foreseeable future.

## **FISCAL YEAR 2014 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.**

On April 16, 2013 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 2014 budget on April 30th and May 2<sup>nd</sup>. The Assembly began deliberation on the budget on May 6, 2013. Deliberations continued on May 14th and 16th. The proposed budget as amended was adopted on May 22, 2013. On June 4th, the Mayor vetoed certain sections of the budget. The Assembly took up the vetoes at the same meeting. None of the vetoes were overridden by the Assembly. This budget may subsequently be amended at the request of a Department Director for an amendment within a department and within a fund. The amendment then requires the approval of the manager. If funds are to be transferred from a fund to a capital project fund approval of the Assembly is required.

The fiscal year 2014 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 three technical amendments to the budget. One was for the increase in the Tobacco Excise Tax following adoption of legislation to raise the tax. Also passed was legislation to change the formula for the allocation of the vehicle tax revenue. Lastly an adjustment was made to the Education Fund. The Assembly also 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 2014 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$26,301,694.

Upon approval of the amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.852 mills and the nonareawide fund was approved at a rate of .520 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:**

- Increase of the mill levy in Willow Fire Service Area and a decrease in the mill levy in the Greater Palmer Fire Service Area.
- Addition of 2.75 new positions (\$307,710).
- Addition of funds for a Road, Transit Facility and Subdivision Development Plan in the Hatcher Pass Area (\$600,000).
- Addition of funds for the construction of Talkeenta Library and Community Center (\$650,000).
- Addition of funds for Payroll/Benefits/HR System (\$432,661).
- Increase in the amount transferred from the General Fund to the Education Operating Fund for local support (\$1,493,934).



- Transfer of funds between various divisional budget in the General Fund for Telephone, Communication Network, Computer Software, Communications Equipment Maintenance Services and Computers.

**FISCAL YEAR 2014 ASSEMBLY ADOPTED COMPREHENSIVE BUDGET: A BUDGET THAT PROVIDES FOR NECESSARY SERVICES, FUNDING FOR EDUCATION, DEBT SERVICE FOR SCHOOLS, EMERGENCY SERVICES, PARKS AND RECREATION, TRANSPORTATION SYSTEMS AND AN ANIMAL CARE FACILITY, CAPITAL FOR PAVING ROADS AND OTHER PROJECTS, MATCHING FUNDS FOR VARIOUS GRANTS AND MAINTAINANCE OF THE MINIMUM FUND BALANCE RESERVE.**

The fiscal year 2014 assembly adopted comprehensive budget is approximately \$21 million more than the 2013 revised budget. A major increase was for education. For education operations the increase amounted to approximately \$22 million. Additionally, debt service for school bonds and transportation system bonds for the first payments on the second phase of bonds were issued increased, almost \$3 million for the first debt service payment on the educational and related capital improvement bonds as well as the Transportation System bonds. Overall Capital decreased \$5 million.

**FISCAL YEAR 2014 BUDGET TOTALS \$422,879,355.**

**Overview** The adopted comprehensive budget for fiscal year 2014 totals \$422.9 million. Included in this total is \$288.7 million for school operations, \$33.5 million for debt service, \$50.2 million for Borough operations, \$9.4 million for fire service area operations, \$10.8 million for road service area operations, \$10.4 million for enterprise operations, \$15.8 million for capital projects, \$.8 million for the dust control program, \$1.9 million for miscellaneous grants, and \$1.4 million for other service areas and E-911 operations. There are two major funds, Education and Areawide, which are discussed in detail below.

The major source of revenues in various funds were from property taxes. Each fund contains a revenue commentary which states the mill rate on which property taxes were based. The only exception is the Education Fund. the major source of revenues in that fund is from the State of Alaska. The amount is based on projected student enrollment. There were numerous funds in which the fund balance increased or decreased by 10% or more. Those funds and a description of the increase or decrease can be found at the end of this letter.

**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, 2012. For fiscal year 2014 that amount was \$25,355,209.

The School Administration gave a presentation on their budget during the Joint School Board/Assembly meeting on April 23, 2013. They requested \$51,291,720 as the local contribution for education. The Assembly approved this amount.

In addition to the direct contribution to the school district from local sources, \$28,967,777 must be provided for school construction debt service and related expenses. Of the \$28,967,777 in debt service payments and related costs, it is estimated that the Borough will receive \$19,679,468 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2014 is budgeted at \$9,288,309. The total local appropriation for education related costs, including operations and gross debt service, is \$317,645,720. The total appropriation amounts to 75 percent of all fiscal year 2014 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**

<b>SCHOOL SUPPORT</b>					
	<b>Federal</b>	<b>State</b>	<b>Local</b>	<b>Borough</b>	<b>Total</b>
Operate Schools	50,097,997	179,214,827	8,073,399	51,291,720	288,677,943
Debt Service		19,679,468		9,288,309	28,967,777
<b>Total</b>	<b>50,097,997</b>	<b>198,894,295</b>	<b>8,073,399</b>	<b>60,580,029</b>	<b>317,645,720</b>

**TABLE 2**

	<b>Amount</b>	<b>Mill Rate Equivalent</b>
School debt service	\$28,967,777	3.77
State reimbursement	19,679,468	2.57
Local portion of non-reimbursed school debt	\$ 9,288,309	1.20

The adopted budget for the school district for operations for the fiscal year 2014 budget is \$288,677,943 as compared to the budget for the district for fiscal year 2013 of \$265,756,018. 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 2014 budget shows an increase of approximately \$6 million in total taxes. This relates to an increase in the mill rate for the debt service payments and the expected increase in Tobacco Excise taxes following the almost doubling of the tax rate.

Overall, the Borough experienced an increase in assessed value of approximately 1.91 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**

<b>FISCAL YEAR</b>	<b>Residential</b>		<b>Non-residential</b>	
	<b>No. of Units</b>	<b>Value</b>	<b>No. of Units</b>	<b>Value</b>
2005	1,236	143,840,600	236	12,959,400
2006	1,464	156,984,200	145	35,976,900
2007	1,664	260,999,800	133	117,499,500
2008	1,533	258,054,200	186	115,217,400
2009	1224	233,957,348	97	31,038,900
2010	775	114,754,139	36	45,761,861
2011	547	86,668,224	37	19,010,480
2012	328	55,930,941	25	20,802,400
2013	622	82,499,521	31	34,434,786
2014	659	93,623,700	26	11,836,308

**Senior Citizen and Disabled Veteran Exemption** Alaska Statutes mandate that properties meeting certain criteria are exempt from local taxation. The state was then to reimburse the municipality for those lost revenues. Unfortunately this has become an unfunded mandate. The state is no longer funding an appropriation for reimbursement to the municipalities for this mandate. The financial implications of this mandate are compounded as more and more properties are qualifying to be exempt from taxation. Over the last two fiscal years, assessed valuations for these properties increased by \$41 million.

**TABLE 4**

<b>FISCAL YEAR</b>	<b>ENTITLEMENT</b>	<b>STATE REIMBURSEMENT</b>	<b>UNFUNDED STATE MANDATE</b>
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	9,005,861	-0-	9,005,861
2014	9,324,000	-0-	9,324,000

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .86 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 and transportation systems, the assembly approved funding for projects that improve efficiency and/or effectiveness as set forth by the departmental goals and objectives. Those goals and objectives are discussed below following the section on Revenues.

Regarding the increased funds for debt service, Borough Code mandates the total debt cannot exceed 7% of Assessed Value. Current debt cannot plus anticipated debt issuance in fiscal year 2014 is far below that mandated level of \$608,704,895.

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 9.852 mills. These taxes predominately fund Education. Below is a table which identifies the funding allocation of the mill rate.



**TABLE 5**

<b>FUNDING ALLOCATION</b>	<b>MILLAGE</b>
Contribution to Education	6.689 mills
New Voter Approved net debt service for School Bonds	.041 mills
Net debt service on all other School Bonds	1.159 mills
New Voter Approved net debt service for Transportation System Bonds	.180 mills
Debt Service on all other bonds	.397 mills
Borough Operations and Capital	.526 mills
Unfunded Mandates	.860 mills
Areawide Mill Rate	9.852 mills

Overall the general fund expenditures and transfers increased by \$5 million from the revised 2013 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 development of Hatcher Pass. Funds were also added for development of a townsite at Point Mackenzie and a payroll/benefit/HR system to better track time spent on specific projects. Also, expenditures were increased to meet the debt service requirements for the new debt for educational facilities and transportation systems. Additionally funds were approved to meet the specific goals of each department as addressed below.

**Clerk's Office:**

The goal of the Borough Clerk's office is to provide timely and accurate information to the public regarding Borough business. Records Management's goal is to have all staff using TRIM Explorer and have records easily accessible. Election's goal is to work with the State and Assembly to have all Assembly District boundaries not cross precinct boundaries, to help eliminate any possibility in election errors.

**Borough Administration:**

The 2014 goal for the Administration is process improvement. A strong and conscientious effort is being made to improve internal operational systems for the purpose of improving outputs. During this fiscal year a Borough reorganization will take place in the area of purchasing, public works and capital construction. Process evaluation is underway with the assistance of Five Star Group. A new communication system, budgeted in fiscal year 2013, but implemented in 2014 will occur. In addition a new personal management system planning and implementation will commence during the second quarter.

#### **Borough Attorney's Office:**

Reduce risk and liability, provide quality legal representation, and give practical and usable legal advice with the Borough's objectives in mind. Objectives are to be involved early in negotiation processes, be proactive when encountering potential legal issues in day to day conversations, balance efficiency and accuracy, maintain personable and positive working relationships, and be committed members of the Matanuska-Susitna Borough management team.

#### **Information Technology Department:**

The goals of the Information Technology Department are to provide efficient and effective customer service to both internal and external customers by providing a stable environment for all of the Borough's technology needs, timely service for upgrades and repairs, maintenance of existing services and guidance for the implementation of future upgrades and innovations. The department's objective's over the next budget cycle are to implement borough-wide acceptance of credit and debit card at all facilities, implement and/or upgrade the human resources/payroll system and continue the upgrades of the LOGOS financial system and the Govern assessment and collections systems.

#### **Finance Department:**

The goals of the Finance Department are to provide efficient and effective customer service to both internal and external customers by providing accurate information, improved communication regarding financial information, stewardship of the Borough's financial resources, reviews of risks and liabilities, implementation of alternative payment options, implementation of Phase IV of the electronic grant billing process, accessibility to funding when needed whether from bonding, the annual budget or Assembly action, completion of and the communication of the Full and True Value of all properties, timely processing of billings and payments, and automation of tax billing, the Govern System and the Mobile Assessor.

#### **Planning Department:**

This year, the planning department will continue its work on coordinating with other departments on Port MacKenzie development projects, Point MacKenzie townsite, refining the borough zoning and subdivision codes, and other assembly priority projects. We will also continue our work on improving our CIP process and final document, and work with communities to update and implement their comprehensive plans. A major effort will be made to ensure compliance with the National Flood Insurance Program, and to address challenges with river erosion, particularly on the Matanuska River. As in previous years, the planning department applies for and manages grants for a variety of purposes, such as Health and Human Services, Fish Habitat Restoration, enhancements to our GIS and demographic data, site selection for public facilities, and cultural resource cataloging and inventory on borough road projects.

#### **Public Works Department:**

The Department of Public Works will continue to charge forward on numerous school, highway and facility construction projects. During the fall of 2011, the voters approved bonding in the amount of \$277 million for these improvements. They are all under construction, or soon to be under construction. In addition the department is in the midst of four segments of construction

of the Port MacKenzie Rail project. The \$272.5 million dollar project is over half way complete. The Hatcher Pass Ski project and lodge are also under construction and as well a wrap up of the Borough Building expansion project. During this construction progress and providing road, building and utility service, the department will be undergoing a departmental reorganization into two functioning units based as a service department and a construction department.

#### Emergency Services Department:

Goals for the 2014 Department of Emergency Services center around capacity building. The building includes infrastructure, staff and intergovernmental cooperation. As the borough population swells, so does the need for building expansion. This year will see a new Fire and EMS station commence in the Borough core area near the Medical District. Additional recruiting and training will continue to occur based upon strong community support. A legislative grant will begin the planning for a permanent Emergency Operation Center with plans for an inter-governmental partnership. Also a review of our current emergency communication systems (dispatch) is rapidly concluding. The study is examining opportunities for system improvement and consolidation.

#### Community Development Department:

Provide sustainable yield commercial timber harvest by maximizing the annual allowable cut, and also provide for adequately distributed personal use firewood areas to allow for harvest of six (6) cords of firewood Borough-wide; Implement GIS-based asset management tools, workflow, processes and training, enabling the Community Development Department to make land and resource management-related decisions with the least amount of uncertainty; In conjunction with 5-year land sale plan, develop a long-range land reserve program to complement the build-out analysis; Inventory and classify public lands and status of municipal entitlement lands; Improve Community Development Department application processes; Update Borough Code and Policy Procedures Manual (PPM); Complete inventory and develop long-term maintenance program for trails and other outdoor facilities/amenities; Develop maintenance program for indoor facilities as well as renovation/replacements plans.

### **CAPITAL**

Approved in the capital projects/grant budget was \$355,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. \$205,000 of these funds will provide match for grants from the FTA, USFWS, FAA, EPA and USDA. Also included is \$150,000 as a grant match for the Human Services Grant.

Besides funds for matching grants, there was approved \$702,661 for Information Technology projects including a Payroll/Benefits/HR System. Other major projects approved was \$295,000 for various Planning Projects such as Point Mackenzie Townsite Development, \$600,000 for Hatcher Pass Recreational Area for a Road, Transit Facility and Subdivision Development, \$905,000 for Talkeetna Library and Community Center, \$200,000 for furnishing the new Annex and \$875,000 to remodel the Dorothy Swanda Jones Building. Lastly, \$450,000 was approved for an ambulance for the core area and a remodel of the Sutton Ambulance Building.

The dust control road matching funds program was approved at \$839,657. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2014. If amounts are received in excess of \$839,657, 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, \$1,580,565 has been approved 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 \$489,000 as compared to fiscal year 2013. This increase relates mainly to the capital project for the construction of the Talkeetna Library and Community Center (\$378,000) with the balance for contractual obligations.

Fund 202: Enhanced-911 With regards to revenues, the Assembly approved increasing the fee from \$.75 to \$1.00. The budgeted expenditures were recommended by the Enhanced 911 Advisory Board. The Assembly approved the budgeted expenditures 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. Included in the budget was \$1,000,000 for E-911 Equipment.

Fund 203: Land Management Operations The budget for the Land Management Fund shows an overall increase of \$157,000 for operations. \$125,000 of the increase is for Municipal Entitlement Land Survey. The balance was for contractual obligations.

Funds 248-259: Fire Service Areas A major project is being proposed in the 2014 budget for a new building in the Wasilla-Lakes Fire Service Area. These buildings will be used for fire, ambulance and rescue operations. Additionally the facility will house the main receiving and allocation site for emergency medical service supplies. The current Station 5-1 structure is not adequate for the current or future needs of the Department. The new station is sited to be near the Mat-Su Regional Medical complex in order to maintain an aerial apparatus within the maximum credited response distance. Lease, Certificates of Participation in the amount of \$9,250,000 will be issued for this facility. Annual debt service payments are projected at \$800,000 per year which the Fire Service Area would pay 46% and the Areawide fund would pay 54%. The Certificates will be issued in the fall, with design over the winter and construction beginning spring of 2014.

In addition to the building 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 \$150,000 for upgrade to the building and property. Approved for Wasilla Lakes was \$750,000 in funding for new apparatus and equipment. Also approved for Wasilla Lakes was \$1,800,000 for construction of a Training Complex Warehouse. In Butte Fire Service Area \$450,000 was approved for a 3,000 gallon Vac Tanker. For Sutton \$220,000 was approved for a 33 gallon water supply tank. Lastly, for Greater Palmer Fire Service Area, \$600,000 was approved for an Engine and related equipment.

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 2014, we have incorporated the transfer totaling \$4.1 million for road capital projects totaling million within the budget. The specific projects were identified in

Assembly Memorandum 13-014 and approved by the Assembly on February 5, 2013.

Other Service Areas: The other service areas are status quo with the exception of Talkeetna Water and Sewer. That fund had a 2014 deficit of \$163,000. This must be addressed. As such, this budget includes a rate hike of 5% effective July 1, 2013 and a second rate hike of 5% effective January 1, 2014.

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 5% effective July 1, 2013. This is the third phase of a rate increase. Rate increases will be phased in through 2014 in order to eliminate the deficit in operations. Regarding capital, \$90,000 was approved to purchase a reconditioned 40 yard Refuse Transfer Container, \$55,000 for a new flatbed vehicle and \$30,000 for improvements to the construction and demolition cells. Lastly, included is \$450,000 to match an EDA grant for Valley Community Recycling Solutions. This is as in accordance with Resolution 13-005.

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 \$218,000. This relates mainly to an increase in depreciation expense due to the expanded barge dock.

A large portion of the Port Enterprise budget is for interest expense (\$245,144). 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 2014, the balance of the loan to the Land Management Permanent Fund will be paid in full. The amount owed on the General Obligation Bonds will be \$5,735,000.

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. At the time this budget was prepared, the disposition of the vessel was not known. As such, this budget was prepared with the expectation the vessel will remain in Ketchikan area until that is determined. The expenses included in the budget are for insurance, fuel, and periodic exercise of the vessel and testing.

## **PERSONNEL**

In the Manager's proposed budget, no new positions were proposed. Amendments were made by Assemblymembers and approved to add 2.75 full time equivalent (FTE) positions in this budget. Two new positions were added in Emergency Services and a .75 new position was added in Information Technology.

In Emergency Services the Assembly added an Equipment Mechanic in West Lakes Fire Service Area. Additionally the Assembly added a new Fire Chief that will spend 50% of their time in Caswell Fire Service Area and 50% of their time in Willow Fire Service Area. Lastly, an

amendment was made and approved by the Assembly to add a .75 FTE Secretary Position in Information Technology.


## SUMMARY

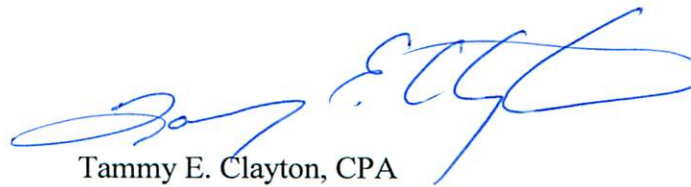
There are several important items that should be noted relative to this budget for the next fiscal year. The intent was to, at a minimum, provide the same programs while enhancing or improving the level of services and quality of life while continuing to address the changing needs of our residents. Examples of these have been previously discussed. It was also the intent with the proposed budget to maintain the Borough's stable financial condition. The reservation for the minimum fund balance is included in this budget.

Services provided by our local government affect the quality of life of people living in the area served by the government. In our Borough, education for our children is definitely a top priority in terms of where our tax dollars are spent. Although expenditures for other services are eclipsed by the \$318 million (75 percent of the comprehensive budget) spent on education or education related expenditures, these other services are key elements in the Borough's contribution toward the quality of life afforded to the residents of the Matanuska-Susitna Borough. It is our goal to supply these services, along with the general government functions to administer these programs, in the most effective means possible so that the residents of the Borough feel that their tax dollars are well invested. Administration and employees continue to strive to attain that goal and to meet the community's expectation of receiving prompt, professional service on all issues no matter how insignificant they may seem. They are all important in our effort to provide an enhanced sense of protection and livability as well as services to the Borough citizens.

We would like to give credit to the borough employees who participated in the preparation and development of this budget. The department heads and their staff initially worked hard to develop departmental budgets. They heeded the Borough Manager's request to make additional cuts to their budgets and still strive to provide the borough residents with the level of services that they expect. This again has been a difficult task. Many thanks also go to the employees of the Budget & Revenue Division, Cheyenne Heindel, 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





<b>FUND BALANCE WITH A CHANGE OF 10% INCREASE(DECREASE)</b>				
<b>NO.</b>	<b>Fund Title</b>	<b>Estimated Fund Balance As of June 30, 2013</b>	<b>Estimated Fund Balance As of June 30, 2014</b>	
100	Areawide General	44,516,095	3,182	Decrease is result of expeditures, debt service and capital exceeding budget revenues
200	Non-Areawide	299,823	80	Decrease is result of expeditures, debt service and capital exceeding budget revenues
202	Enhanced 911	1,658,480	980,293	Decrease is the result of \$1,000,000 Capital Expenditure for E-911
203	Land Management	813,388	3,295	Decrease is a result of the continuing decline in Land Sales but increases in expenditures
204	Education-Operating		(118,565)	Result of decrease in expected Local Revenue.
249	West Lakes FSA	614,716	282,869	Decrease is the result of decrease in Motor Vehicle Taxes being allocated fire service areas, addition of new employee and \$325,000 in captial
250	Wasilla -Lakes Fire Service Area	3,733,295	1,895,409	Decrease is the result of decrease in Motor Vehicle Taxes being allocated fire service areas and \$3,094,700 in captial

251	Butte FSA	825,753	459,340	Decrease is the result of decrease in Motor Vehicle Taxes being allocated fire service areas and \$512,000 in captial
253	Sutton FSA	183,935	89	Decrease is the result of decrease in Motor Vehicle Taxes being allocated fire service areas and \$220,00 in captial
254	Talkeetna FSA	260,909	157,419	Decrease is the result of decrease in Motor Vehicle Taxes being allocated fire service areas and \$100,00 in
258	Willow FSA	368,209	271,813	Decrease is the result of decrease in Motor Vehicle Taxes being allocated fire service areas and the addition of new employee (.5 FTE)
265	RSA Admin	(85,769)	-	In Prior year an additional Capital appropriation resulted in over spending fund. The deficit was eliminated in 2014 budget
266	Grid Roller Maintenance	34,067	29,117	Decrease result of more expenditures budgeted than Revenues
270	Midway RSA	45,477	67,240	
271	Fairview RSA	230,986	257,565	
272	Caswell Lakes RSA	111,500	123,349	
273	South Colony RSA	55,426	106,247	
274	Knik RSA	349,146	406,901	
276	Greater Willow RSA	61,505	80,569	
277	Big Lake RSA	174,294	204,878	

279	Bogard RSA	377,383	426,189	Increase is the result of more Motor Vehicle Taxes being allocated to road service areas
280	Gr Butte RSA	45,321	66,342	
281	Meadow Lakes RSA	192,571	227,877	
282	Gold Trails RSA	296,572	353,765	
285	Alpine RSA	39,482	52,831	
290	Talkeetna Flood	34,872	27,990	Decrease is the result of more expenditures budgeted than Revenues
291	Garden Terrace Water	114,674	66,354	Decrease is the result of more expenditures budgeted than Revenues. This fund will be closing out over next few years
293	Talkeetna Water & Sewer Service Area	(124,721)	(163,260)	Decrease result of more expenditures budgeted than Revenues. Fee increases are being implemented to help.
294	Freedom Hills	23,680	13,720	Decrease result of more expenditures budgeted than Revenues
296	Chase Trail	3,304	1,294	Decrease result of more expenditures budgeted than Revenues
297	Road Outside S.A.	94	-	Decrease result of more expenditures budgeted than Revenues
300	Debt Service-School	758,040	290,263	Decrease result of more expenditures budgeted than Revenues
316	Debt Service-COP's - Station 51	419,000	15,000	Decrease result of more expenditures budgeted than Revenues

330	Transportation Sys Debt	5,000	7,812	Increase is the result of less expenditures being budgeted
510	Solid Waste	(3,786,220)	(4,870,841)	Decrease result of more expenditures budgeted than Revenues. Fee increases are being implemented to help.
530	MV Susitna	(1,989,011)	(3,406,211)	Decrease result of more expenditures budgeted than Revenues
600	Revolving Loan Funds	370	-	Decrease is result of fund balance being transferred back to originating fund

# 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

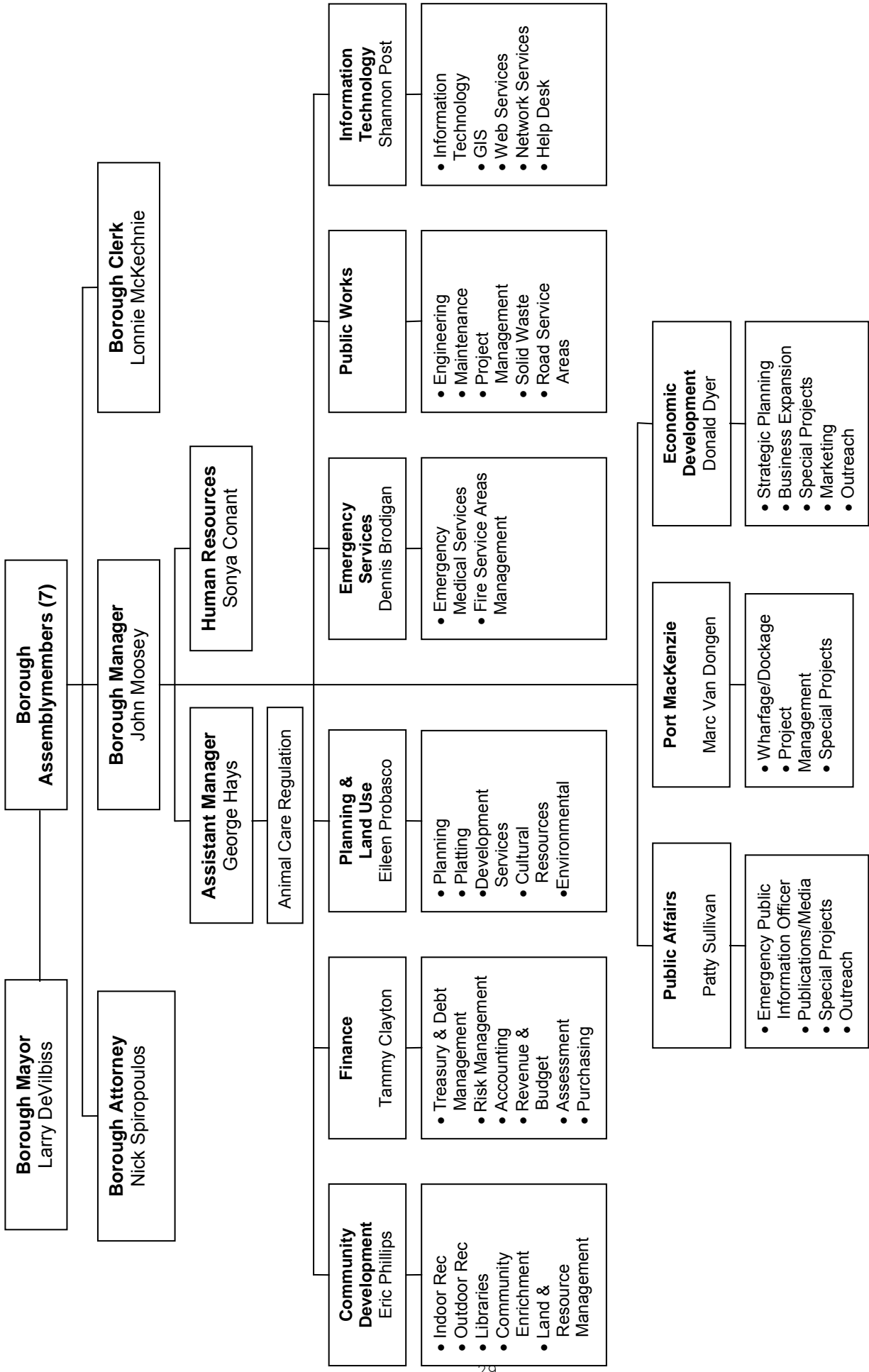


### BOROUGH STAFF

John Moosey  
Nicholas Spiropoulos  
Lonnie R. McKechnie  
Tammy E. Clayton  
Eileen Probasco  
Vacant  
Dennis Brodigan  
Shannon Post  
Eric Phillips  
Dave Dunivan  
Cheyenne Heindel  
George Hays  
Marc Van Dongen  
Patty Sullivan  
Donald Dyer

Borough Manager  
Borough Attorney  
Borough Clerk  
Director of Finance  
Planning & Land Use Director  
Director of Public Works  
Director of Emergency Services  
Chief Information Officer  
Community Development Director  
Borough Assessor  
Revenue & Budget Manager  
Assistant Borough Manager  
Port Director  
Public Affairs Director  
Economic Development Director









Non-code Ordinance

By: John M. Moosey  
 Introduced: 04/16/13  
 Public Hearing: 04/30/13  
 Public Hearing: 05/02/13  
 Amended: 05/06/13  
 Postponed to 05/14/13: 05/09/13  
 Amended: 05/14/13  
 Amended: 05/16/13  
 Amended: 05/22/13  
 Adopted: 05/22/13  
 Veto Filed: 06/04/13  
 Motion to Override Veto Failed: 05/22/13

**MATANUSKA-SUSITNA BOROUGH  
 ORDINANCE SERIAL NO. 13-013**

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, 2013 AND ENDING JUNE 30, 2014.

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 .....	45,036,246
200	Non-Areawide .....	4,215,083
202	Enhanced 911 .....	880,687
203	Land Management .....	905,549
248	Caswell Fire Service Area .....	236,030
249	West Lakes Fire Service Area .....	1,727,887
250	Wasilla-Lakes Fire Service Area .....	5,648,026
251	Butte Fire Service Area .....	482,954
253	Sutton Fire Service Area .....	165,512
254	Talkeetna Fire Service Area .....	265,013
258	Willow Fire Service Area .....	388,151
259	Gr. Palmer Consol. Fire Service Area .....	454,323
265	Road Service Area: Administration .....	1,861,239

266	Grid Roller Maintenance.....	15,000
270	Midway Road Service Area.....	507,093
271	Fairview Road Service Area.....	448,265
272	Caswell Lakes Road Service Area.....	407,423
273	South Colony Road Service Area.....	937,616
274	Knik Road Service Area.....	1,246,512
275	Lazy Mountain Road Service Area.....	139,976
276	Greater Willow Road Service Area.....	452,522
277	Big Lake Road Service Area.....	725,468
278	North Colony Road Service Area.....	134,237
279	Bogard Road Service Area.....	960,235
280	Greater Butte Road Service Area.....	384,540
281	Meadow Lakes Road Service Area.....	839,747
282	Gold Trail Road Service Area.....	979,260
283	Gr. Talkeetna Road Service Area.....	439,717
284	Trapper Creek Road Service Area.....	149,566
285	Alpine Road Service Area.....	191,586
290	Talkeetna Flood Control.....	22,647
291	Garden Terrace Service Area.....	81,400
292	Point MacKenzie Service Area.....	73,547
293	Talkeetna Water/Sewer Service Area.....	329,480
294	Freedom Hills Road.....	10,000
295	Circle View/Stampede Estates E.C.S.A.....	6,211
296	Chase Trail Service Area.....	2,500
297	Roads Outside Service Areas.....	94
300	Debt Service-Schools.....	28,967,777
315	Debt Service-Station 6-1.....	520,213
316	Debt Service-Station 5-1.....	800,000
320	Debt Service-Parks & Recreation.....	343,400
325	Debt Service-Nonareawide A/C.....	561,855
330	Debt Service-Road Bonds.....	2,262,188
	<b>Subtotal - Borough Operating Funds.....</b>	<b>105,206,775</b>
510	Solid Waste Enterprise Fund.....	6,685,621
520	Port Enterprise Fund.....	2,280,922
530	M/V Susitna Enterprise Fund.....	1,417,200
	<b>Subtotal - Borough Enterprise Funds.....</b>	<b>10,383,743</b>
204	Education Operating.....	288,677,943
	<b>Subtotal - Education Operating.....</b>	<b>288,677,943</b>
***	Areawide Capital Projects.....	3,960,501
***	Areawide-Dust Control Program.....	839,657
***	Areawide-MSCVB.....	715,000
***	Areawide-T.I.: Local Recreation Miscellaneous...	40,000
***	Areawide-T.I.: Winter Grooming Trails Grant ...	150,000
***	Areawide-T.I.: Miscellaneous.....	150,000
***	Areawide-City of Palmer Block Grant.....	65,000
***	Areawide-City of Wasilla Planning Grant.....	190,565
***	Areawide-City of Wasilla Block Grant.....	65,000
***	Areawide-City of Houston Block Grant.....	30,000

\*\*\* Areawide-Grant Match FTA/FHWA/USFWS/FAA/  
     EPA/USDA.....205,000  
 \*\*\* Areawide-Human Services Grant Match .....150,000  
 \*\*\* Areawide-Big Lake Lions Grant .....100,000  
 \*\*\* Areawide-Youth Programs .....75,000  
 \*\*\* Nonareawide Capital Project .....470,000  
 \*\*\* Enhanced 911 Capital Projects .....1,000,000  
 \*\*\* Land Management Capital Projects .....125,000  
 \*\*\* West Lakes FSA Capital Projects.....325,000  
 \*\*\* Wasilla-Lakes FSA Capital Projects.....3,094,700  
 \*\*\* Butte Fire Service Area .....512,000  
 \*\*\* Sutton FSA Capital Projects.....220,000  
 \*\*\* Talkeetna FSA Capital Projects .....100,000  
 \*\*\* Gr. Palmer Consolidated FSA Capital Projects ...630,000  
 \*\*\* RSA Administration.....307,000  
 \*\*\* Midway RSA Capital Projects.....742,500  
 \*\*\* Fairview RSA Capital Projects.....243,000  
 \*\*\* Caswell Lakes RSA Capital Projects.....60,000  
 \*\*\* South Colony RSA Capital Projects.....177,500  
 \*\*\* Knik RSA Capital Projects.....709,500  
 \*\*\* Lazy Mountain RSA Capital Projects .....59,000  
 \*\*\* Greater Willow RSA Capital Projects .....249,500  
 \*\*\* Big Lake RSA Capital Projects .....256,000  
 \*\*\* North Colony RSA Capital Projects .....6,000  
 \*\*\* Bogard RSA Capital Projects.....288,500  
 \*\*\* Greater Butte RSA Capital Projects .....351,500  
 \*\*\* Meadow Lakes RSA Capital Projects.....617,000  
 \*\*\* Gold Trails RSA Capital Projects.....326,500  
 \*\*\* Trapper Creek RSA Capital Projects .....29,500  
 \*\*\* Alpine RSA Capital Projects.....30,500  
 \*\*\* Solid Waste Enterprise Fund Capital Projects ...625,000  
 \*\*\* Port Enterprise Fund Capital Projects .....100,000

**Subtotal - Borough Capital Projects ..... 18,390,923**

**TOTAL APPROPRIATION ..... \$422,659,384**

Section 4. Reappropriation. The following amounts are hereby reappropriated from the sources identified and into the projects identified in the amounts as shown:

From:	To Fiscal Year 2014:	
Capital Project #10057-1800-1873 Repair and Maintenance	Capital Project Clerk's Office New Annex-FF&E	\$104,971
Capital Project #45255-1800-1801 ES Vehicle Fuel Management System	Capital Project Payroll Benefits System/HR System	\$55,000

Capital Project  
#45256-1800-1803  
EOC Phone System  
Upgrade to VOIP

Capital Project  
Payroll Benefits  
System/HR System

\$60,000

Capital Project  
#99999-1800-1805  
FTA Grant Match

Areawide Fund

\$691,319

Section 5. Appropriation for accrued wages payable. There is hereby appropriated an additional sum of \$250,000 into an account within the areawide fund, \$20,000 into an account within the non-areawide fund and \$10,000 into an account within the Land Management Fund to cover the estimated amount accrued for wages and benefits as of June 30, 2013 and upon payment of accrued liability within the areawide, non-areawide, and land management funds and to set up this liability to comply within generally accepted accounting principles. Said funds are to be expended only in the event that payouts will cause a shortfall in those amounts included in Section 3 for operational purposes.

Section 6. Appropriation for insurance. There is hereby appropriated \$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 2014.

Section 7. Appropriation for reservation of fund balance. There is hereby appropriated an additional sum of \$26,301,694 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 2014 budget, excluding the budgeted expenditures of the school district.

Section 8. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2014. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 9. 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 .....	9.852
Non-Areawide .....	0.52
Butte Fire Service Area #2 .....	3.05
Sutton Fire Service Area #4 .....	4.41
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 .....	1.46
Point MacKenzie Service Area #69 .....	9.12
Wasilla-Lakes FSA #130 .....	1.99
Circle View/Stampede Estates	
Erosion Control Service Area #131 .....	3.24
Gr. Palmer Consolidated FSA #132 .....	0.90
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 10. 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 11. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.

Section 12. 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 13. 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 14. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2013, for the first installment, and February 18, 2014, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 15. Effective date. Ordinance Serial No. 13-013 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 22 day  
of May, 2013.

  
LARRY DEVILBISS, Borough Mayor

ATTEST:

  
LONNIE R. MCKECHNIE, CMC, Borough Clerk

(SEAL)

PASSED UNANIMOUSLY: Keogh, Woods, Arvin, Colligan, Salmon,  
Colver, and Halter





HOUSTON, ALASKA  
ORDINANCE 13-10

A NON-CODED ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE  
ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2014 AND  
APPROPRIATING FUNDS TO CARRY OUT SAID BUDGET

BE IT ORDAINED AND ENACTED BY THE CITY OF HOUSTON, ALASKA:

**SECTION I: CLASSIFICATION:** This is a Non-Coded Ordinance.

**SECTION II: PURPOSE:** Houston Municipal Code 4.05.020 states that the Mayor shall submit a comprehensive operating budget to the Council with an accompanying message and proposed ordinance for appropriations to be disbursed, no later than the first regular meeting in May of each year.

**SECTION III: FEDERAL AND STATE GRANT FUNDS:** Authority to increase or decrease appropriations in response to changes in estimated grant revenues is adopted as follows:

(A). During the course of the budget year, to grant authority to the Mayor to transfer funds from the Capital Account to the General Fund to pay for reimbursable grant expenses that exceed available funds for a period not to exceed forty-five days. Upon receipt of reimbursements, such monies shall be repaid to the Capital Account.

**SECTION IV: APPROPRIATION:** there is hereby appropriated out of the revenues of the City of Houston, for the fiscal year beginning July 1, 2013 the sum of \$937,944 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:

**SECTION V: TAX LEVY:** The rate of levy on each dollar assessed valuation of taxable property is fixed at 3.0 mills.

**SECTION VI: EFFECTIVE DATE:** This ordinance becomes effective July 1, 2013.

**INTRODUCED BY:** Mayor Virgie Thompson

**INTRODUCTION DATE:** May 9, 2013

**PUBLIC HEARING:**

**ADOPTION DATE:**

ADOPTED by duly constituted quorum of the Houston City Council, this 13 day of June, 2013.

THE CITY OF HOUSTON, ALASKA

Virgie Thompson, Mayor

Acting Mayor

(Deputy Mayor)

ATTEST:

Sonya Dukes, City Clerk





If Introduced by: City Manager Griffin  
 Date: November 27, 2012  
 Public Hearing (1 of 2): November 27, 2012  
 Public Hearing (2 of 2): December 11, 2012  
 Action: Adopted  
 Vote: Unanimous

Yes:	No:
Best	
Erbey	
Vanover	
Combs	
DeVries	
Hanson	
Johnson	

**CITY OF PALMER, ALASKA**

**Resolution No. 13-001**

**A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2013, and Ending December 31, 2013, 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 2013 Budget was held on Tuesday, November 27, 2012 and continued on Tuesday, December 11, 2012; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2013 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 2013 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)	\$ 10,929,061
Enterprise Fund	
Water/Sewer (02)	\$ 2,008,500
Airport (03)	\$ 187,406
Solid Waste (05)	\$ 442,000
Golf Course (15)	\$ 789,500
Capital Projects	
Projects (08)	\$ 298,000
Special Revenue	
Narcotics Grants (53)	\$ 115,222
<b>Total Revenues</b>	<b>\$ 14,769,689</b>

	Expenditures
General Fund (01)	\$ 10,695,392
Water/Sewer Fund (02)	\$ 1,781,217
Airport Fund (03)	\$ 232,542
Solid Waste Collection Fund (05)	\$ 544,103
Golf Course (15)	\$ 766,345
Narcotics Grant (53)	\$ 115,222
<b>Subtotal Expenditures</b>	<b>\$ 14,134,821</b>
<b>Capital Improvements</b>	
Capital Projects (08)	\$ 298,000
<b>Total Expenditures</b>	<b>\$ 14,432,821</b>

**Section 3.** That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2013 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 2013 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 2013 operating budget is adopted for a period of one (1) year, that being from January 1, 2013, through December 31, 2013.

**Section 6.** That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2013, through December 31, 2013.

Passed and approved by the City Council of the City of Palmer, Alaska, this eleventh day of December, 2012.

  
DeLena Johnson, Mayor

  
Janette M. Bower, MMC, City Clerk

Non-Code Ordinance

By: Finance  
Introduced: April 8, 2013  
Committee of Whole: April 22, 2013  
Public Hearing: April 22, 2013  
Postponed on April 22, 2013 to: April 25, 2013  
Amended: April 25, 2013  
Postponed on April 25, 2013 to: April 29, 2013  
Amended: April 29, 2013  
Postponed on April 29, 2013 to: May 13, 2013  
Amended: May 13, 2013  
Mill rate set at 0.0 mills: May 13, 2013  
Postponed on May 13, 2013 to: June 10, 2013  
Amended: June 10, 2013  
Adopted: June 10, 2013  
Vote: Harris, Lovell, Wall, Woodruff in favor and Buswell, Sullivan-Leonard opposed

**City of Wasilla  
Ordinance Serial No. 13-11(AM)**

**An ordinance of the Wasilla City Council providing for the adoption of the Annual Budget for the Fiscal Year 2014 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 2014 as presented by the Mayor and introduced on April 8, 2013.


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, 2013, the sum of \$29,878,660, which includes \$1,821,054 of transfers between funds, to be raised by taxation and otherwise, which

  
VERNE E. RUPRIGHT, Mayor

ATTEST:

  
\_\_\_\_\_  
KRISTIE SMITHERS, MMC, City Clerk

[SEAL]

## BUDGET CALENDAR FISCAL YEAR 2014

December 5, 2012	Manager delivers his budget message for fiscal year 2014.
December 5, 2012	Budget system is turned on and directions are distributed with the personnel sheets.
January 11, 2013	Revised salary personnel worksheets noting overtime and/or temporary wages are to be returned to the Budget Division Manager (Cheyenne Heindel).
January 18, 2013	All salary and benefit information is revised and entered into budget system.
January 18, 2013	Revised capital requests, including justification, submitted to Finance Director.
January 18, 2013	Request and justification for new positions submitted to the Manager and Finance Director.
February 8, 2013	Final divisional budgets to be reviewed and updated accordingly by department heads. Submit detailed description of requests for training, travel, professional services, other contractual, furnishings and equipment to the Budget Division Manager.
February 8, 2013	Budget system is closed for input at 5:00 p.m.
February 22, 2013	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
February 22, 2013	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSA's, FSA's and SSA's.
February 22, 2013	Preliminary Tax Roll is complete.
Week of February 25, 2013	Assessment notices are mailed.
March 1, 2013	Update tax revenues following preliminary completion of tax roll.
March 1 – April 1, 2013	Appeal period.
March 12, 2013	Joint meeting with the Assembly and the School Board.
March 19, 2013	Assembly work session: Review of budgets for the Public Works, Planning, Assembly, Clerk, Administration, Law, Mayor, Animal Care, Port, Community Development, Information Technology, Finance, Emergency Services, MV Susitna.
March 22, 2013	Final mill rates for RSA's, FSA's and SSA's submitted to Finance Director from Director of Public Works & Emergency Services Director.
March 22 - April 5, 2013	Finalization of Borough Manager's fiscal year 2014 proposed budget and completion of final modifications.
March 29, 2013	School district to deliver their budget to Borough.
April 1 – 3, 2013	Assessor prepares revised tax roll following the appeal period.
April 4 - 11, 2013	Complete production of budget document.



April 14, 2013	State Legislative Session ends.
April 16, 2013	Introduction of Manager's proposed fiscal year 2014 budget and a budget overview.
April 16, 2013	Adoption of the minimum funding resolution for the school district.
April 18, 2013	Work Session: Presentation of the school district budget.
April 23, 2013	Work Session: Manager's overview of the proposed budget.
April 30, 2013	Special Meeting: Public Hearing on budget.
May 2, 2013	Special Meeting: Public Hearing on budget. Closure of public hearing. Deliberation of the budget can begin.
May 6, 2013	Special Meeting: Budget Deliberations
May 9, 2013	Special Meeting: Budget Deliberations
May 14, 2013	Special Meeting: Budget Deliberations
May 16, 2013	Special Meeting: Budget Deliberations
May 22, 2013	Special Meeting: Budget Deliberation and adoption of the fiscal year 2014 budget.
June 4, 2013	Mayoral Veto filed, Mayoral veto stands.

## **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. 13-013 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 2014. 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 2012 expenditures and the 2013 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 31<sup>st</sup>, 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 2014 and setting the mill rates for the areawide fund and the service areas are introduced the third Tuesday in April. Public hearings on the proposed budget are held in May. By May 31<sup>st</sup>, 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 22nd, but then vetoed June 4th. The assembly took up

the veto on June 4th and did not override it.

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





## OVERVIEW

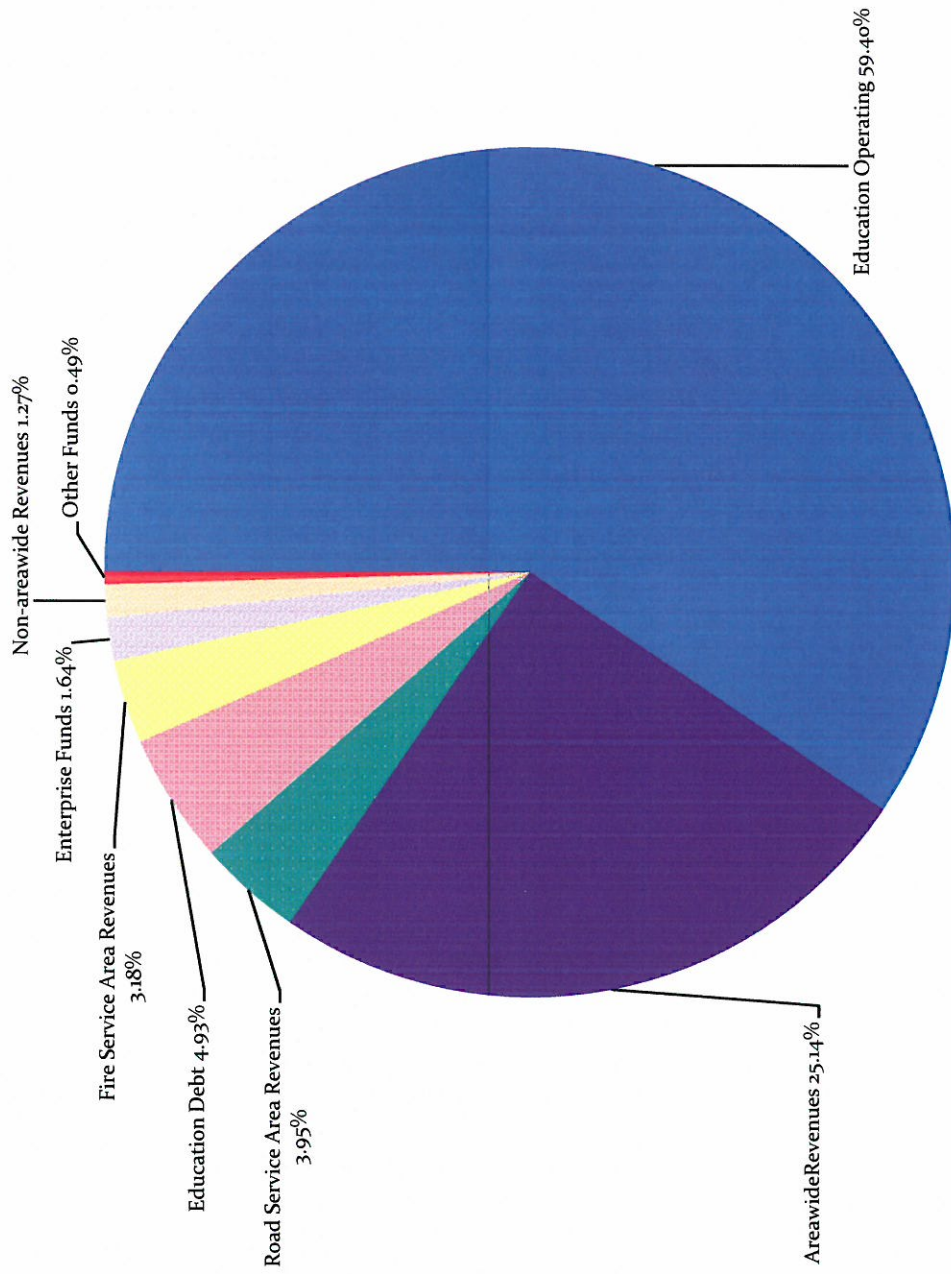
The overview section contains various tables summarizing the revenues and expenditures of the borough. This includes summaries of actual amounts for fiscal year 2012, amended budgets for the fiscal year 2013 and approved budgets for fiscal year 2014. This section also includes information regarding the fund balances, mill levies, personnel and other financial information.

FISCAL YEAR 2014  
APPROVED  
MILL LEVIES FOR BOROUGH SERVICES

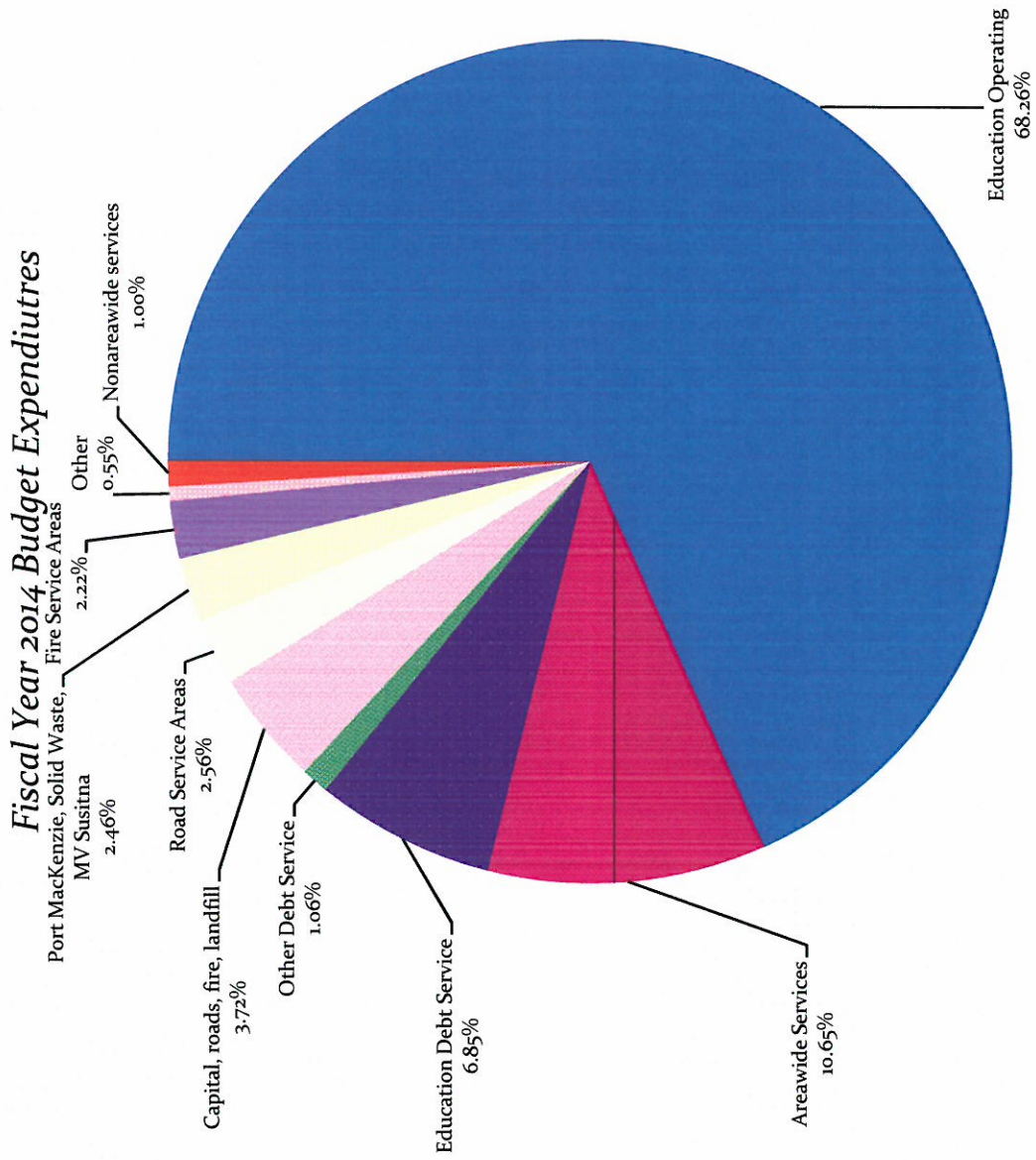
CODE	FUND	DESCRIPTION	FY2014 APPROVED MILL LEVY
	100	Areawide	9.852
	200	Non-Areawide	0.520
FSA 2	251	Butte Fire Service Area	3.05
FSA 4	253	Sutton Fire Service Area	4.41
SSA 7	290	Talkeetna Flood Control	1.39
SSA 8	291	Garden Terrace Area	4.00
RSA 9	270	Midway Road Service Area	2.78
RSA 14	271	Fairview 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	1.46
SSA 69	292	Pt. MacKenzie Service Area	9.12
FSA 130	250	Wasilla Lakes Fire Service Area	1.99
SSA 131	295	Circle View / Stampede Estates	3.24
FSA 132	259	Gr Palmer Consolidated Fire Service Area	0.90
FSA 135	248	Caswell Fire Service Area	2.96
FSA 136	249	West Lakes Fire Service Area	1.67

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

# Fiscal Year 2014 Budget Revenues



# Fiscal Year 2014 Budget Expenditures



**Consolidated Reconciliation of Unreserved Borough Funds**

NO.	Fund Title	Estimated Fund Balance As of June 30, 2013	Estimated Revenue 2013-2014	Transfers In	Transfers Out	Estimated Expenditures 2013-2014	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2014
100	Areawide General	44,516,095	120,096,713	2,120,020	89,883,556	45,036,246	31,809,844	3,182
200	Non-Areawide	299,823	5,062,340		1,117,000	4,215,083	30,000	80
202	Enhanced 911	1,658,480	1,202,500		1,000,000	880,687		980,293
203	Land Management	813,388	331,081		168,500	905,549	67,125	3,295
204	Education-Operating		237,267,658	51,291,720		288,677,943		(118,565)
248	Caswell Lakes FSA	227,487	267,510		17,815	236,030	30,000	211,152
249	West Lakes FSA	614,716	1,901,056	43,000	548,016	1,727,887		282,869
250	Wasilla-Lakes Fire Service Area	3,733,295	7,907,896	24,500	4,122,256	5,648,026		1,895,409
251	Butte FSA	825,753	738,083		621,542	482,954		459,340
253	Sutton FSA	183,935	219,231	11,000	248,565	165,512		89
254	Talkeetna FSA	260,909	300,463	13,000	151,940	265,013		157,419
258	Willow FSA	368,209	378,252		78,164	388,151	8,333	271,813
259	Gr Palmer FSA	2,925,180	999,051		654,010	454,323		2,815,898
265	RSA Admin	(85,769)		2,271,008	324,000	1,861,239		-
266	Grid Roller Maintenance	34,067	10,050			15,000		29,117
270	Midway RSA	45,477	1,480,230		949,515	507,093	1,859	67,240
271	Fairview RSA	230,986	839,765		363,829	448,265	1,092	257,565
272	Caswell Lakes RSA	111,500	596,785		177,513	407,423		123,349
273	South Colony RSA	55,426	1,332,095		339,650	937,616	4,008	106,247
274	Knik RSA	349,146	2,379,013		1,074,746	1,246,512		406,901
275	Lazy Mtn RSA	106,965	237,485		89,920	139,976	22	114,532
276	Greater Willow RSA	61,505	857,505		385,919	452,522		80,569
277	Big Lake RSA	174,294	1,203,100		447,048	725,468		204,878
278	North Colony RSA	67,234	165,875		27,041	134,237	495	71,336
279	Bogard RSA	377,383	1,474,967		462,210	960,235	3,716	426,189
280	Gr Butte RSA	45,321	886,230		480,460	384,540	209	66,342
281	Meadow Lakes RSA	192,571	1,741,557		866,504	839,747		227,877
282	Gold Trails RSA	296,572	1,574,035		535,342	979,260	2,240	353,765
283	Greater Talkeetna RSA	149,964	524,045		90,488	439,717		143,804
284	Trapper Creek RSA	98,699	220,080		64,518	149,566		104,695
285	Alpine RSA	39,482	267,840		62,805	191,586	100	52,831
290	Talkeetna Flood	34,872	15,765			22,647		27,990
291	Garden Terrace Water	114,674	33,080			81,400		66,354
		58,927,639	392,511,336	55,774,248	105,352,872	360,007,453	31,959,043	9,893,855



**Consolidated Reconciliation of Unreserved Borough Funds, continued**

NO.	Fund Title	Estimated Fund Balance As of June 30, 2013	Estimated Revenue 2013-2014	Transfers In	Transfers Out	Estimated Expenditures 2013-2014	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2014
	<b>SUBTOTAL FORWARD</b>	58,927,639	392,511,336	55,774,248	105,352,872	360,007,453	31,959,043	9,893,855
292	Point Mackenzie Service Area	343,484	58,900			73,547		328,837
293	Talkeetna Water & Sewer Service Area	(124,721)	307,800			329,480	16,859	(163,260)
294	Freedom Hills	23,680	40			10,000		13,720
295	Circle View/Stampede	(85,577)	19,140			6,211	6,000	(78,648)
296	Chase Trail	3,304	490			2,500		1,294
297	Road Outside S.A.	94	-			94		-
300	Debt Service-School	758,040		28,500,000		28,967,777		290,263
315	Debt Service-COP's	40,497		520,000		520,213		40,284
316	Debt Service-COP's Station 51	419,000		396,000		800,000		15,000
320	Debt Service Parks & Rec	36,451		340,000		343,400		33,051
325	NAW Debt	19,752		562,000		561,855		19,897
330	Transportation Sys Del	5,000		2,265,000		2,262,188		7,812
510	Solid Waste	(3,786,220)	5,743,500		692,500	6,685,621	(550,000)	(4,870,841)
520	Port	(6,426,548)	789,350		122,400	2,280,922	(1,250,000)	(6,790,520)
530	MV Susitna	(1,989,011)	-	-	-	1,417,200	-	(3,406,211)
600	Revolving Loan Funds	370			370			-
	Capital Appropriations:							
***	Areawide Capital Projects	800,000		3,730,472	800,000	3,730,472		-
***	Areawide: MSCVB & Infrastructure			1,100,000		1,100,000		-
***	A/W-Road Program			839,657		839,657		-
***	A/W - Grants			1,285,565		1,285,565		-
***	Non-Areawide Capital Projects			470,000		470,000		-
***	Enhanced 911 Capital			1,000,000		1,000,000		-
***	Land Mngmnt Capital Projects			125,000		125,000		-
***	Fire Service Area Capital Projects			4,881,700		4,881,700		-
***	Road Service Area Capital Projects			4,453,500		4,453,500		-
***	Other Capital Projects							-
***	Solid Waste Capital			625,000		625,000		-
***	Port Projects			100,000		100,000		-
***	Prison Projects							-
	<b>TOTAL</b>	48,965,234	399,430,556	106,968,142	106,968,142	422,879,355	30,181,902	(4,665,467)

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	88,229,134	236,839	3,500,107	21,065,088	3,298,572	42,644	116,372,384
200	Non-Areawide	2,899,685	25	265,906	899,019	-	92,346	4,156,981
202	Enhanced 911	-	2,996	897,410	16,770	-	-	917,176
203	Land Management	-	66,088	56,208	24,767	-	573,766	720,829
204	Education-Operating	-	-	-	181,449,813	-	4,206,293	185,656,106
248	Caswell Lakes FSA	241,434	361	-	261	-	-	242,056
249	West Lakes FSA	1,709,027	1,925	-	4,760	-	10,062	1,725,774
250	Wasilla-Lakes FSA	7,504,415	8,900	130,730	99,928	-	13,249	7,757,222
251	Butte FSA	712,516	831	-	4,730	-	-	718,077
253	Sutton FSA	181,982	368	-	527	-	-	182,877
254	Talkeetna FSA	270,751	365	-	791	-	51	271,958
258	Willow FSA	325,098	704	-	791	-	443	327,036
259	Gr Palmer Consolidated FSA	966,979	4,518	-	-	-	-	971,497
265	RSA Administration	-	-	-	85,150	-	-	85,150
266	Grid Roller Maintenance	-	62	-	-	-	-	62
270	Midway RSA	1,392,022	1,990	-	-	-	-	1,394,012
271	Fairview RSA	731,509	623	-	-	-	-	732,132
272	Caswell Lakes RSA	512,123	326	-	-	-	-	512,449
273	South Colony RSA	1,258,825	2,130	-	-	-	-	1,260,955
274	Knik RSA	2,093,448	1,010	-	-	-	256	2,094,714
275	Lazy Mountain RSA	230,476	565	-	-	-	-	231,041
276	Greater Willow RSA	774,608	511	-	-	-	-	775,119
277	Big Lake RSA	1,112,429	1,157	-	-	-	-	1,113,586
278	North Colony RSA	140,350	203	-	-	-	-	140,553
279	Bogard RSA	1,360,494	1,678	-	-	-	-	1,362,172
280	Greater Butte RSA	809,032	1,317	-	-	-	-	810,349
281	Meadow Lakes RSA	1,555,286	1,694	-	-	-	-	1,556,980
282	Gold Trails RSA	1,468,589	1,223	-	-	-	-	1,469,812
283	Greater Talkeetna RSA	454,335	324	-	-	-	-	454,659

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	183,724	172	-	-	-	-	183,896
285	Alpine RSA	234,953	289	-	-	-	-	235,242
290	Talkeetna Flood Control	15,376	54	-	-	-	-	15,430
291	Garden Terrace Water	80,225	261	-	-	-	-	80,486
292	Point MacKenzie SA	59,975	517	-	-	-	-	60,492
293	Talkeetna Water & Sewer	-	2	202,804	2,717	-	357	205,880
294	Freedom Hills	-	54	-	-	-	-	54
295	Circle View/Stampede Estates	16,325	63	-	-	-	199	16,587
296	Chase Trail Service Area	150	22	-	-	-	-	172
297	Roads Outside Service Areas	-	2	-	-	-	-	2
300	Debt Service - Schools	-	-	-	-	-	9,987,345	9,987,345
315	Debt Service - COP's Station 51	-	52	-	-	-	-	52
510	Solid Waste Enterprise Fund	-	3,576	4,268,617	83,455	-	4,000	4,359,648
520	Port Enterprise Fund	-	-	24,507	782,992	-	-	807,499
	<b>TOTALS</b>	117,525,275	343,797	9,346,289	204,521,559	3,298,572	14,931,011	349,966,503

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	84,986,690	223,000	4,219,100	24,382,017	3,315,000	37,000	117,162,807
200	Non-Areawide	3,338,000	290	227,500	782,000	-	111,739	4,459,529
202	Enhanced 911	-	2,400	900,000	-	-	-	902,400
203	Land Management	-	61,500	11,200	-	-	920,404	993,104
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 Trails RSA	1,480,430	790	-	-	-	-	1,481,220
283	Greater Talkeetna RSA	513,030	290	-	-	-	-	513,320

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2013 AMEDNED 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
297	Roads Outside Service Areas	-	-	-	-	-	-	-
300	Debt Service - Schools	-	-	-	-	-	-	-
315	Debt Service - COP's Station 51	-	-	-	-	-	-	-
510	Solid Waste Enterprise Fund	-	3,000	5,474,000	-	-	-	5,477,000
520	Port Enterprise Fund	-	-	71,000	750,263	-	-	821,263
	<b>TOTALS</b>	115,869,920	314,740	11,345,700	207,674,075	35,913,437	2,669,143	373,787,015

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2014 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	90,268,656	220,000	3,179,200	23,223,857	3,171,000	34,000	120,096,713
200	Non-Areawide	3,568,437	25	244,050	1,145,711	-	104,117	5,062,340
202	Enhanced 911	-	2,500	1,200,000	-	-	-	1,202,500
203	Land Management	-	41,081	14,500	-	-	275,500	331,081
204	Education-Operating	-	-	-	179,214,827	50,097,997	7,954,834	237,267,658
248	Caswell Lakes FSA	267,260	250	-	-	-	-	267,510
249	West Lakes FSA	1,899,256	1,800	-	-	-	-	1,901,056
250	Wasilla-Lakes FSA	7,800,396	6,000	101,500	-	-	-	7,907,896
251	Butte FSA	737,333	750	-	-	-	-	738,083
253	Sutton FSA	218,931	300	-	-	-	-	219,231
254	Talkeetna FSA	300,213	250	-	-	-	-	300,463
258	Willow FSA	377,652	600	-	-	-	-	378,252
259	Gr Palmer Consolidated FSA	995,051	4,000	-	-	-	-	999,051
265	RSA Administration	-	-	-	-	-	-	-
266	Grid Roller Maintenance	-	50	10,000	-	-	-	10,050
270	Midway RSA	1,479,430	800	-	-	-	-	1,480,230
271	Fairview RSA	839,365	400	-	-	-	-	839,765
272	Caswell Lakes RSA	596,485	300	-	-	-	-	596,785
273	South Colony RSA	1,331,095	1,000	-	-	-	-	1,332,095
274	Knik RSA	2,378,313	700	-	-	-	-	2,379,013
275	Lazy Mountain RSA	237,185	300	-	-	-	-	237,485
276	Greater Willow RSA	857,205	300	-	-	-	-	857,505
277	Big Lake RSA	1,202,400	700	-	-	-	-	1,203,100
278	North Colony RSA	165,775	100	-	-	-	-	165,875
279	Bogard RSA	1,474,267	700	-	-	-	-	1,474,967
280	Greater Butte RSA	885,530	700	-	-	-	-	886,230
281	Meadow Lakes RSA	1,740,757	800	-	-	-	-	1,741,557
282	Gold Trails RSA	1,573,435	600	-	-	-	-	1,574,035
283	Greater Talkeetna RSA	523,845	200	-	-	-	-	524,045

**MATANUSKA-SUSITNA BOROUGH  
FISCAL YEAR 2014 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	219,980	100	-	-	-	-	220,080
285	Alpine RSA	267,690	150	-	-	-	-	267,840
290	Talkeetna Flood Control	15,740	25			-	-	15,765
291	Garden Terrace Water	32,920	160			-	-	33,080
292	Point MacKenzie SA	58,500	400			-	-	58,900
293	Talkeetna Water & Sewer			232,800	75,000	-	-	307,800
294	Freedom Hills		40			-	-	40
295	Circle View/Stampede Estates	19,100	40			-	-	19,140
296	Chase Trail Service Area	470	20			-	-	490
510	Solid Waste Enterprise Fund		3,000	5,740,500		-	-	5,743,500
520	Port Enterprise Fund			82,000	707,350	-	-	789,350
	<b>TOTALS</b>	122,332,672	289,141	10,804,550	204,366,745	53,268,997	8,368,451	399,430,556

## FISCAL YEAR 2014 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2011-2012 Actual Expenditures	2012-2013 Revised Budget	2013-2014 Approved
100	Areawide General	43,531,793	43,546,530	45,036,246
200	Non-Areawide	3,509,768	4,101,579	4,215,083
202	Enhanced 911	699,822	890,363	880,687
203	Land Management	483,272	873,626	905,549
248	Caswell FSA	37,100	209,870	236,030
249	West Lakes FSA	1,024,701	1,491,647	1,727,887
250	Wasilla-Lakes FSA	3,106,305	5,238,925	5,648,026
251	Butte FSA	343,900	454,215	482,954
253	Sutton FSA	80,862	164,670	165,512
254	Talkeetna FSA	119,094	244,312	265,013
258	Willow FSA	255,884	348,876	388,151
259	Gr Palmer Consolidated FSA	339,383	402,497	454,323
265	Road Service Areas Admin	1,525,149	1,796,003	1,861,239
266	RSA Grid Roller Maintenance	2,566	13,500	15,000
270	Midway RSA	280,438	439,993	507,093
271	Fairview RSA	290,945	421,314	448,265
272	Caswell Lakes RSA	368,790	420,232	407,423
273	South Colony RSA	637,294	924,887	937,616
274	Knik RSA	906,649	1,268,019	1,246,512
275	Lazy Mountain RSA	90,015	143,643	139,976
276	Greater Willow RSA	401,631	489,684	452,522
277	Big Lake RSA	552,995	731,343	725,468
278	North Colony RSA	82,386	120,904	134,237
279	Bogard RSA	487,083	902,105	960,235
280	Greater Butte RSA	237,190	440,913	384,540
281	Meadow Lakes RSA	572,221	781,106	839,747
282	Gold Trails RSA	705,225	970,937	979,260
283	Greater Talkeetna RSA	390,801	440,887	439,717
284	Trapper Creek RSA	110,072	164,587	149,566
285	Alpine RSA	130,487	177,451	191,586
290	Talkeetna Flood Control	553	22,698	22,647
291	Garden Terrace Water	56,505	81,350	81,400
292	Point MacKenzie Service Area	10,108	67,243	73,547
293	Talkeetna Water & Sewer	264,269	310,169	329,480



## FISCAL YEAR 2014 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2011-2012 Actual Expenditures	2012-2013 Revised Budget	2013-2014 Approved
294	Freedom Hills Road	-	10,000	10,000
295	Circle View/Stampede Estates	2,889	1,373	6,211
296	Chase Trail Service Area	179	2,495	2,500
297	Roads Outside Service Area	1,408	231	94
300	Debt Service-Schools	30,994,073	27,896,857	28,967,777
315	Debt Service Station 6-1 COP'S	521,788	519,075	520,213
316	Debt Service Station 5-1 COP'S	-	125,000	800,000
320	Debt Service Parks & Rec	339,305	339,200	343,400
325	Debt Service - Animal Care COPs	562,655	565,055	561,855
330	Transportation System Debt	-	370,000	2,262,188
	<b>Borough Operating Sub-Total</b>	94,057,553	98,925,364	105,206,775
510	Solid Waste Enterprise	4,775,234	5,951,447	6,685,621
520	Port Enterprise	1,552,049	2,164,768	2,280,922
530	Ferry Enterprise	217,211	5,471,800	1,417,200
	<b>Enterprise Fund Subtotal</b>	6,544,494	13,588,015	10,383,743
204	Education-Operating	226,059,161	265,756,018	288,677,943
	<b>Education-Operating Sub-Total</b>	226,059,161	265,756,018	288,677,943
	Areawide Capital Projects	13,722,601	3,907,100	4,180,472
	Areawide Road Program	1,132,260	1,049,750	839,657
	Areawide-Palmer Block Grant	59,227	65,000	65,000
	Areawide-Wasilla Block Grant	72,089	75,000	65,000
	Areawide-Wasilla Planning Grant	-	-	190,565
	Areawide-Houston Block Grant	25,000	35,000	30,000
	Areawide Grants/Match	1,365,000	650,000	455,000
	Areawide Fed Transit Grant Match	700,000	100,000	0
	Areawide MSCVB & Infrastructure	900,000	1,000,000	1,055,000
	Areawide Youth Programs	-	75,000	75,000
	Non-Areawide Capital Proj.	143,000	92,187	470,000
	Enhanced 911 Capital	-	500,000	1,000,000
	Land Mangmt Capital Proj.	358,465	-	125,000
	Caswell Lakes FSA	200,493	946	-
	West Lakes FSA	532,850	832,500	325,000

## FISCAL YEAR 2014 EXPENDITURE SUMMARY NET OF TRANSFERS

FUND #	FUND TITLE	2011-2012 Actual Expenditures	2012-2013 Revised Budget	2013-2014 Approved
	Wasilla-Lakes FSA Cap.	3,371,600	3,420,000	3,094,700
	Butte FSA Cap.	43,711	2,222	512,000
	Sutton FSA Cap.	6,411	91,717	220,000
	Talkeetna FSA Cap.	99,209	-	100,000
	Willow FSA Cap.	26,492	1,319	-
	Gr Palmer FSA Cap.	457,250	500,000	630,000
	Admin RSA Cap.	235,000	205,600	307,000
	Midway RSA Cap.	800,000	1,925,000	742,500
	Fairview RSA Cap.	330,000	420,000	243,000
	Caswell Lakes RSA Cap.	220,000	50,000	60,000
	South Colony RSA Cap.	340,000	1,250,000	177,500
	Knik RSA Cap.	810,000	1,025,000	709,500
	Lazy Mountain RSA Cap.	70,000	325,000	59,000
	Greater Willow RSA Cap.	295,000	475,000	249,500
	Big Lake RSA Cap.	476,000	725,000	256,000
	North Colony RSA Cap.	18,000	75,000	6,000
	Bogard RSA Cap.	440,000	1,075,000	288,500
	Greater Butte RSA Cap.	360,000	980,000	351,500
	Meadow Lakes RSA Cap.	630,000	1,625,000	617,000
	Gold Trails RSA Cap.	430,000	800,000	326,500
	Greater Talkeetna RSA Cap.	35,000	-	-
	Trapper Creek RSA Cap.	65,000	25,000	29,500
	Alpine RSA Cap.	60,000	150,000	30,500
	Talkeetna Water & Sewer S.A. Cap.	2,052	-	-
	Chase Trail S.S.A Cap	16,400	-	-
	Solid Waste Capital	812,000	259,000	625,000
	Port Capital	-	-	100,000
	<b>Borough/Other Capital Sub-Total</b>	<b>29,660,110</b>	<b>23,787,341</b>	<b>18,610,894</b>
	<b>GRAND TOTALS</b>	<b>356,321,318</b>	<b>402,056,738</b>	<b>422,879,355</b>

MATANUSKA-SUSITNA BOROUGH  
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2011	2012	2013	APPROVED 2014	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	23.75	24.90	24.80	25.90	1.10
	Non-Areawide Fund	200	13.65	13.70	13.95	13.85	(0.10)
			37.40	38.60	38.75	39.75	1.00
Information Technology:	Areawide Fund	100	18.75	18.75	19.75	20.50	0.75
	Non-Areawide Fund	200	1.00	1.00	1.00	1.00	0.00
			19.75	19.75	20.75	21.50	0.75
Finance:	Areawide Fund	100	59.00	59.00	59.00	58.00	(1.00)
			59.00	59.00	59.00	58.00	(1.00)
Planning & Land Use:	Areawide Fund	100	28.20	26.20	26.20	26.20	0.00
			28.20	26.20	26.20	26.20	0.00
Comm. Development:	Areawide Fund	100	22.50	23.10	23.85	23.70	(0.15)
	Non-Areawide Fund	200	7.64	7.64	7.89	7.89	0.00
	Land Management	203	4.45	2.75	2.00	2.15	0.15
			34.59	33.49	33.74	33.74	(0.00)
Emergency Services:	Areawide Fund	100	22.01	28.09	27.57	27.57	0.00
	Enhanced 911	202	1.50	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	12.49	12.41	17.78	19.78	2.00
			36.00	42.00	46.85	48.85	2.00
Public Works:	Areawide Fund	100	24.30	27.95	27.92	27.03	(0.90)
	Non-Areawide Fund	200	0.10	0.10	0.10	0.10	0.00
	Road & Other S.A.	2XX	10.70	11.05	11.08	10.98	(0.10)
	Solid Waste	510	15.90	14.90	14.90	14.90	0.00
			51.00	54.00	54.00	53.00	(1.00)
Port:		520	2.00	2.20	2.20	2.20	0.00
			2.00	2.20	2.20	2.20	0.00
<b>TOTAL OPERATING FTE</b>			<b>267.94</b>	<b>275.24</b>	<b>281.49</b>	<b>283.24</b>	<b>1.75</b>
<b>PROJECT FTE</b>			<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>			<b>275.94</b>	<b>284.24</b>	<b>290.49</b>	<b>292.24</b>	<b>1.75</b>

MATANUSKA-SUSITNA BOROUGH  
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2011	2012	2013	APPROVED 2014	INC/(DEC)
<b>FUND 100</b>							
MAYOR:	Mayor	110-104	0.20	0.20	0.00	0.00	0.00
ASSEMBLY:	Borough Clerk	100-103	3.65	3.65	3.65	3.65	0.00
	Elections	100-105	1.85	1.85	1.85	1.85	0.00
	Records Management	100-106	2.50	2.50	2.50	2.50	0.00
	Administration	100-110	5.55	6.70	6.65	7.90	1.25
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	4.00	4.00	4.15	4.00	(0.15)
<b>TOTAL - ASSEMBLY &amp; MAYOR</b>			<b>23.75</b>	<b>24.90</b>	<b>24.80</b>	<b>25.90</b>	<b>1.10</b>
INFORMATION	GIS	115-116	7.00	7.00	7.00	6.00	(1.00)
TECHNOLOGY:	Information Technology Administration	115-117	1.75	1.75	1.75	2.50	0.75
	Information Technology	115-121	10.00	10.00	11.00	12.00	1.00
<b>TOTAL - INFORMATION TECHNOLOGY</b>			<b>18.75</b>	<b>18.75</b>	<b>19.75</b>	<b>20.50</b>	<b>0.75</b>
FINANCE:	Finance-Administration	120-120	3.00	3.00	3.00	2.00	(1.00)
	Revenue/Budget	120-119	11.00	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
	<b>TOTAL - FINANCE</b>			<b>59.00</b>	<b>59.00</b>	<b>59.00</b>	<b>58.00</b>
PLANNING AND LAND USE:	Planning	130-130	8.70	5.20	6.20	6.20	0.00
	Platting	130-131	8.00	5.00	6.00	6.00	0.00
	Cultural Resources	130-132	1.00	1.00	1.00	1.00	0.00
	Planning-Administration	130-133	1.50	5.00	2.00	2.00	0.00
	Code Compliance	130-134	6.00	3.00	0.00	0.00	0.00
	Environmental	130-137	1.00	1.00	1.00	1.00	0.00
	Transportation	130-138	2.00	0.00	0.00	0.00	0.00
	Development Services	130-139	0.00	6.00	10.00	10.00	0.00
	<b>TOTAL - PLANNING</b>			<b>28.20</b>	<b>26.20</b>	<b>26.20</b>	<b>26.20</b>
PUBLIC WORKS:	Public Works-Administration	150-150	1.80	1.20	1.20	1.20	0.00
	Facility Maintenance	150-151	9.85	9.50	9.32	9.53	0.20
	Operations	150-155	0.75	0.75	0.75	0.75	0.00
	Community Clean-up	150-158	0.10	0.10	0.10	0.10	0.00
	Project Management / Engineering	150-159	11.80	11.50	11.65	10.60	(1.05)
	Transportation	150-251	0.00	4.90	4.90	4.85	(0.05)
<b>TOTAL - PUBLIC WORKS</b>			<b>24.30</b>	<b>27.95</b>	<b>27.92</b>	<b>27.03</b>	<b>(0.90)</b>
EMERGENCY SERVICES:	Telecommunications	100-126	0.50	0.50	0.50	0.50	0.00
	Public Safety-Administration	160-300	12.38	12.61	11.76	11.76	0.00
	Fleet Maintenance	160-310	0.00	0.00	1.74	1.74	0.00
	Rescue	160-330	0.10	0.20	0.21	0.21	0.00
	Ambulance - Rural	160-335	0.00	0.00	0.00	1.06	1.06
	Ambulance - Core	160-336	0.00	0.00	12.30	12.30	0.00
	Ambulance - West Lakes/Houston	160-337	0.74	2.62	0.00	0.00	0.00
	Ambulance - Willow	160-338	0.09	0.08	0.26	0.00	(0.26)
	Ambulance - Caswell	160-339	0.00	0.00	0.01	0.00	(0.01)
	Ambulance - Central	160-341	6.76	8.66	0.00	0.00	0.00
	Ambulance - Palmer	160-343	1.29	3.28	0.00	0.00	0.00
	Ambulance - T/S/TC	160-344	0.07	0.07	0.27	0.00	(0.27)
	Ambulance - Sutton	160-346	0.04	0.03	0.26	0.00	(0.26)
	Ambulance - Butte	160-347	0.04	0.03	0.26	0.00	(0.26)
	Lake Louise First Response	160-349	0.00	0.01	0.00	0.00	0.00
<b>TOTAL - EMERGENCY SERVICES</b>			<b>22.01</b>	<b>28.09</b>	<b>27.57</b>	<b>27.57</b>	<b>0.00</b>
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	2.00	1.95	1.90	1.85	(0.05)
	Community Pools	170-136	11.05	11.05	11.05	10.05	(1.00)
	Outdoor Recreation	170-142	2.70	2.70	2.70	1.00	(1.70)
	Administration	170-145	1.45	2.10	2.90	3.90	1.00
	Trails Maintenance	170-147	0.30	0.30	0.30	1.00	0.70
	Trails	170-148	1.00	1.00	1.00	0.90	(0.10)
	Nothern Region Outdoor Recreation	170-149	0.00	0.00	0.00	1.00	1.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>22.50</b>	<b>23.10</b>	<b>23.85</b>	<b>23.70</b>	<b>(0.15)</b>
<b>TOTAL PERSONNEL - FUND 100</b>			<b>198.51</b>	<b>207.99</b>	<b>209.09</b>	<b>208.90</b>	<b>-0.20</b>

DEPARTMENT	DIVISION		2011	2012	2013	APPROVED 2014	INC/(DEC)
<b>FUND 200</b>							
Assembly:	Economic Development	100-114	2.00	1.75	2.00	2.00	0.00
	Animal Care	100-606	11.65	11.95	11.95	11.85	(0.10)
<b>TOTAL - ASSEMBLY &amp; MAYOR</b>			<b>13.65</b>	<b>13.70</b>	<b>13.95</b>	<b>13.85</b>	<b>(0.10)</b>
Information Technology	Information Technology	115-121	1.00	1.00	1.00	1.00	0.00
<b>TOTAL - INFORMATION TECHNOLOGY</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Community Development:</b>							
	Sutton Library	170-503	1.50	1.50	1.75	1.75	0.00
	Talkeetna Library	170-504	1.63	1.63	1.63	1.63	0.00
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	0.00
	Willow Library	170-507	1.88	1.88	1.88	1.88	0.00
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>7.64</b>	<b>7.64</b>	<b>7.89</b>	<b>7.89</b>	<b>0.00</b>
Public Works	Vehicle Removal Program	150-415	0.10	0.10	0.10	0.10	0.00
<b>TOTAL - PUBLIC WORKS</b>			<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - FUND 200</b>			<b>22.39</b>	<b>22.44</b>	<b>22.94</b>	<b>22.84</b>	<b>(0.10)</b>
<b>FUND 202</b>							
Emergency Services:	Enhanced 911	115.121	1.50	1.50	1.50	1.50	0.00
<b>TOTAL PERSONNEL - FUND 202</b>			<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>
<b>FUND 203</b>							
Community Development:	Land Management Division	170-141	3.90	1.95	1.40	1.55	0.15
	Administration	170-145	0.55	0.80	0.60	0.60	0.00
<b>TOTAL - COMMUNITY DEVELOPMENT</b>			<b>4.45</b>	<b>2.75</b>	<b>2.00</b>	<b>2.15</b>	<b>0.15</b>
<b>TOTAL PERSONNEL - FUND 203</b>			<b>4.45</b>	<b>2.75</b>	<b>2.00</b>	<b>2.15</b>	<b>0.15</b>
<b>FIRE SERVICE AREAS</b>							
Emergency Services:	Caswell Fire Service Area	248-000	0.00	0.02	0.04	0.54	0.50
	West Lakes Fire Service Area	249-000	1.82	1.71	2.20	3.20	1.00
	Wasilla-Lakes Fire Service Area	250-000	10.27	10.16	15.22	15.22	0.00
	Butte Fire Service Area	251-000	0.20	0.36	0.16	0.16	0.00
	Sutton Fire Service Area	253-000	0.04	0.04	0.04	0.04	0.00
	Talkeetna Fire Service Area	254-000	0.08	0.06	0.08	0.08	0.00
	Willow Fire Service Area	258-000	0.08	0.06	0.04	0.54	0.50
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
<b>TOTAL - EMERGENCY SERVICES</b>			<b>12.49</b>	<b>12.41</b>	<b>17.78</b>	<b>19.78</b>	<b>2.00</b>
<b>TOTAL PERSONNEL - FIRE SERVICE AREAS</b>			<b>12.49</b>	<b>12.41</b>	<b>17.78</b>	<b>19.78</b>	<b>2.00</b>
<b>OTHER FUNDS</b>							
Public Works:	Garden Terrace Estates Svc. Areas	291-000	0.05	0.00	0.00	0.00	0.00
	Talkeetna Sewer/Water Svc. Area	293-000	0.75	1.15	1.23	1.03	(0.20)
	Road Service Areas-Admin	265-000	9.90	9.90	9.85	9.95	0.10
<b>TOTAL - PUBLIC WORKS</b>			<b>10.70</b>	<b>11.05</b>	<b>11.08</b>	<b>10.98</b>	<b>(0.10)</b>
<b>TOTAL PERSONNEL - OTHER FUNDS</b>			<b>10.70</b>	<b>11.05</b>	<b>11.08</b>	<b>10.98</b>	<b>(0.10)</b>
<b>FUND 510</b>							
Public Works:	Sanitary Landfills -- Central	150-401	5.45	4.95	4.95	4.95	0.00
	Sanitary Landfills -- Transfer Sites	150-402	7.85	7.35	7.35	7.35	0.00
	Hazardous Waste	150-416	2.60	2.60	2.60	2.60	0.00
<b>TOTAL - SOLID WASTE ENTERPRISE FUND</b>			<b>15.90</b>	<b>14.90</b>	<b>14.90</b>	<b>14.90</b>	<b>0.00</b>
<b>FUND 520</b>							
	Port	100-112	2.00	2.20	2.20	2.20	0.00
<b>TOTAL - PORT ENTERPRISE FUND</b>			<b>2.00</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - ENTERPRISE FUNDS</b>			<b>17.90</b>	<b>17.10</b>	<b>17.10</b>	<b>17.10</b>	<b>0.00</b>

MATANUSKA-SUSITNA BOROUGH  
PERSONNEL COMPARISON BY FUND  
PROJECT FUNDED EMPLOYEES

<b>FUND</b>	<b>Project</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>APPROVED 2014</b>	<b>INC/(DEC)</b>
<b>FUND 400</b>						
	School Projects	4.00	5.00	5.00	5.00	0.00
<b>TOTAL PERSONNEL - FUND 400</b>		<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>FUND 480</b>						
	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	1.00	1.00	1.00	1.00	0.00
<b>TOTAL PERSONNEL - FUND 480</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>TOTAL PERSONNEL - PROJECT FUNDED</b>		<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

## GENERAL FUND

The General Fund accounts for the financial operations of the borough which are not required to be accounted for in any other fund. Principal sources of revenue are property taxes and intergovernmental revenues. Primary expenditures in the General Fund are for general government, emergency services and public services.

**RECONCILIATION OF FUND BALANCE: 100**

**GENERAL FUND**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	120,445,589	119,142,238	122,216,733
TOTAL EXPENDITURES	131,378,286	129,588,049	134,919,802

Fund balance 6/30/2012 53,278,010

2013 fiscal year revenues and transfers	119,142,238		
2013 fiscal year expenditures and transfers	(129,588,049)		
Adjusted Reserves, GASB 31, & MV Allocation	(33,889)		
2013 fiscal year reduction of budgeted expenditures	640,500		
2013 fiscal year adjustment to reduction of budgeted expenditures	(70,000)		
2013 fiscal year reduction of budgeted expenditures	235,995		
Estimated Adjustment to Fund Balance		(9,673,205)	

Estimated total fund balance 6/30/2013 43,604,805

Rescope of Projects:

Project #45255 for fiscal year 2014 project	55,000		
Project #45256 for fiscal year 2014 project	60,000		
Project #10057 for fiscal year 2014 project	104,971		
Project #99999 to lapse to the General Fund	691,319		
Total Projects Rescoped to fiscal year 2014		911,290	

Fiscal Year 2014 operations:

Estimated operating revenues	120,096,713		
Recoveries/Other	2,119,650		
Transfers In	370		
Estimated operating expenditures	(45,036,246)		
Grants/Pass Through	(1,935,565)		
Transfers out:			
Education operating	(51,291,720)		
Education debt service	(28,500,000)		
Parks & Recreation debt service	(340,000)		
Certificates of Participation	(439,642)		
Transportation system debt service	(2,265,000)		
Capital projects	(4,180,472)		
Dust Control program	(839,657)		
FSA's (Ambulance Bld Rental)	(91,500)		
Estimated FY2014 adjustment to fund balance		(12,703,069)	

Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance	(26,301,694)		
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	(3,171,685)		
Adjustment to fund balance for Reserves		(31,809,844)	

Estimated unassigned fund balance 6/30/2014

3,182



**FY 2014 REVENUE SUMMARY: FUND 100**

**AREAWIDE**

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
PROPERTY TAXES	82,069,207	79,372,690	81,154,656
EXCISE TAXES	5,075,644	4,609,000	8,009,000
SPECIAL ASSESSMENT REVENUE	-	-	-
FEDERAL PAYMENTS	3,298,572	3,315,000	3,171,000
STATE GRANTS & SHARED REVENUES	21,065,088	24,382,017	23,223,857
FEES	3,500,107	4,219,100	3,179,200
TRANSIENT ACCOMMODATIONS TAX	1,084,283	1,005,000	1,105,000
INTEREST EARNINGS	236,839	223,000	220,000
RECOVERIES & TRANSFERS	4,073,205	1,979,431	2,120,020
OTHER	42,644	37,000	34,000
<b>TOTAL REVENUES</b>	<b>120,445,589</b>	<b>119,142,238</b>	<b>122,216,733</b>

<b>REVENUE DETAIL: FUND 100</b>		<b>AREAWIDE</b>		
<b>ACCOUNT</b>	<b>CLASSIFICATION</b>	<b>2011-2012 ACTUAL</b>	<b>2012-2013 AMENDED</b>	<b>2013-2014 APPROVED</b>
	<b>GENERAL PROPERTY TAXES:</b>			
311 100	Real Property Taxes	74,960,635	73,079,000	75,074,200
311 101	Real Prop-Scit/Dvet/Farm	18	-	-
311 102	Real Prop Taxes - Delinquent	2,407,094	2,000,000	2,000,000
311 200	Personal Property Taxes	726,888	510,000	642,058
311 202	Personal Prop Taxes - Delinquent	44,634	-	-
311 300	Aircraft Registration	81,186	-	-
311 302	Aircraft Registration - Delinquent	1,224	-	-
311 400	Penalty & Interest on Delinquent Tax	986,080	900,000	900,000
311 500	Vehicle Tax/State Collected	2,861,448	2,883,690	2,538,398
	Total 311	82,069,207	79,372,690	81,154,656
	<b>EXCISE TAXES:</b>			
315 100	Tobacco Tax	5,067,244	4,600,000	8,000,000
315 200	Excise License	8,400	9,000	9,000
	Total 315	5,075,644	4,609,000	8,009,000
	<b>FEDERAL PAYMENTS:</b>			
331 000	Federal Grants	51,321	35,000	51,000
333 000	Federal PILT	3,217,410	3,250,000	3,120,000
333 100	National Forestry Rec.	29,841	30,000	-
	Total 33X	3,298,572	3,315,000	3,171,000
	<b>STATE SHARED REVENUE:</b>			
335 350	State Shared Revenue Areawide	5,372,533	5,450,000	3,551,289
335 900	Miscellaneous State Revenue	111	200	100
	Total 335	5,372,644	5,450,200	3,551,389
	<b>OTHER STATE REVENUE:</b>			
337 100	School Debt Service Reimbursement	14,105,641	18,931,817	19,679,468
337 800	State PERS Relief	1,586,803	-	-
	Total 337	15,692,444	18,931,817	19,679,468
	<b>PILT</b>			
338 100	Miscellaneous PILT	7,805	7,000	7,000
	Total 338	7,805	7,000	7,000

<b>REVENUE DETAIL: FUND 100</b>		<b>AREAWIDE</b>		
<b>ACCOUNT</b>	<b>CLASSIFICATION</b>	<b>2011-2012 ACTUAL</b>	<b>2012-2013 AMENDED</b>	<b>2013-2014 APPROVED</b>
	<b>GENERAL GOVERNMENT:</b>			
341 000	Various Fees	279,430	229,500	196,100
341 920	LID Fees	(7,265)	1,000	-
341 940	Foreclosure Fees	88,614	60,000	80,000
341 980	Liquor License Fees	1,500	1,500	1,500
341 990	Business License Fees	122,750	200,000	100,000
	Total 341	485,029	492,000	377,600
	<b>OTHER GENERAL GOVERNMENT:</b>			
342 000	Ambulance EMS Fees	2,083,072	2,781,000	1,854,000
343 000	Park & Rec Fees	72,715	66,100	67,600
346 000	Brett Memorial Ice Arena Fees	380,223	400,000	400,000
347 000	Community Pool Fees	479,068	480,000	480,000
	Total 34X	3,015,078	3,727,100	2,801,600
	<b>TRANSIENT ACCOMMODATION TAX:</b>			
348 100	Transient Accommodation Tax	1,077,462	1,000,000	1,100,000
348 200	Penalty & Interest	6,821	5,000	5,000
	Total 348	1,084,283	1,005,000	1,105,000
	<b>INTEREST EARNINGS:</b>			
361 100	Interest on Investments	236,839	223,000	220,000
	Total 361	236,839	223,000	220,000
	<b>TRANSFERS FROM OTHER FUNDS:</b>			
367 110	Areawide	4,056	-	-
367 400	Capital Projects	163,839	-	-
367 510	Revolving Loan	560	400	370
	Total 367	168,455	400	370
	<b>RECOVERY OF WAGES &amp; FRINGES</b>			
368 XXX	Service Areas and Other Projects	1,941,861	242,300	379,900
368 130	School - Projects	674,863	420,000	410,000
368 150	Borough - Projects	273,093	195,000	100,000
368 210	Land Management Fund	41,500	43,500	43,500
368 220	Service Area Funds	888,433	993,231	1,101,250
368 230	Nonareawide Fund	85,000	85,000	85,000
	Total 368	3,904,750	1,979,031	2,119,650
	<b>MISCELLANEOUS</b>			
3xx xxx	Other Revenue Sources	34,839	30,000	20,000
	<b>TOTAL REVENUES</b>	<b>120,445,589</b>	<b>119,142,238</b>	<b>122,216,733</b>

311 000 GENERAL PROPERTY TAXES

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$8,723,276,300 for areawide purposes. A mill rate of 9.852 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	7,936,876,400	78,194,100	0	3,119,900	75,074,200
Sr Cit/Vets	669,426,900	6,595,100	6,595,100	0	0
Farm	66,632,700	0	0	0	0
Personal	50,340,300	495,900	0	19,700	476,200
Total	8,723,276,300	85,285,100	6,595,100	3,139,600	75,550,400

311 100	Real Property Taxes-Current	75,074,200
311 102	Real Property Taxes-Delinquent	2,000,000
311 200	Personal Property Taxes-Current	476,200
311 200	Personal Property Taxes-Assembly Amendment	165,858
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 2014 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 \$2,538,398 are estimated for fiscal year 2014. Of that amount, \$839,657 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 \$8,000,000 are estimated for fiscal year 2014.
- 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 2014.

33X 000 FEDERAL PAYMENTS

- 331 000 Federal grants in fiscal year 2014 are expected to be at least \$51,000.
- 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 \$3,120,000 for fiscal year 2014.
- 333 100 It is estimated that -0- will be received from the National Forest Receipts Program. The program has been eliminated.

335 XXX STATE REVENUE

- 335 350 State shared revenues in the amount of \$3,551,289 is projected for fiscal year 2014.
- 335.900 Miscellaneous State revenues in the amount of \$100 are projected for fiscal year 2014.

337 000 OTHER STATE REVENUE

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

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

REVENUE COMMENTARY: FUND 100 AREAWIDE

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Debt Service Reimbursement

1999 Series A	\$3,175,550 x 97.4116% @ 70%	\$2,165,348
2004 Series A	\$772,938 @ 60%	463,763
2004 Series B	\$306,800 @ 70%	214,760
2004 Series D	\$6,091,550 @ 69.1056%	4,209,602
2005 Series A	\$1,308,600 @ 60%	785,160
2006 Series A	\$1,643,294 @ 70%	1,150,306
2006 Series B	\$1,543,250 @ 60%	925,950
2007 Series A	\$1,631,750 @ 64.0076%	1,044,444
2009 Series A	\$1,501,325 @ 70%	1,050,927
2011 Series A	\$2,613,100 @ 70%	1,829,170
2012 Series A	\$6,952,544 @ 70%	4,866,781
2012 Series B	\$382,950 @ 63.2902%	242,370
2013 Series A	\$1,044,126 @ 70%	<u>730,887</u>

Total Reimbursement \$19,679,468

338 000 PILOT

338-100 Payment in lieu of taxes from miscellaneous sources is estimated to be \$7,000 in fiscal year 2014.

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 \$377,600 for fiscal year 2014.

342 000 EMERGENCY SERVICES

342-xxx \$1,854,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2014.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2014 it is estimated that \$30,000 is projected to be collected in fees from Matanuska River Park, \$2,000 from Dshka Park and \$3,500 from Christensen Lake Park. Also, an additional \$32,100 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 \$1,100,000 will be received in fiscal year 2014 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 \$220,000.

367 000    TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$370 for fiscal year 2014. 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 \$2,119,650 from these sources.

3xx xxx    OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2014 are projected to equal \$20,000.

**EXPENDITURE DETAIL: FUND 100 AREAWIDE**

Division	Division Name	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
000	Non Departmental	95,562,991	85,645,519	89,792,056
101	Assembly	415,991	431,440	445,713
102	Assembly Reserve	-	40,000	30,000
103	Borough Clerk	473,152	603,796	538,834
105	Elections	316,693	407,746	392,527
106	Records Management	344,483	390,347	447,034
110	Administration	1,300,261	1,595,537	1,725,181
115	Human Resources	645,883	751,612	759,003
111	Law	1,024,166	1,285,198	1,348,582
116	GIS	1,012,515	1,252,751	970,384
117	Information Technology Admin	350,822	397,188	409,746
121	Information Technology	2,232,264	2,682,504	3,647,388
604	Labor Relations Board	-	550	5,550
609	Board of Adjustments & Appeals	972	4,100	5,800
611	Board of Ethics	35	-	-
612	Bid Review Committee	360	13,400	33,400
104	Mayor	70,836	73,667	74,961
113	Common Contractual	952,085	2,061,500	1,627,500
119	Revenue and Budget	1,343,826	1,523,503	1,544,719
120	Finance Admin	687,192	1,041,686	860,762
125	Accounting	1,859,522	2,057,227	2,087,321
128	Purchasing	777,258	858,112	840,962
140	Assessment	2,535,821	2,859,356	3,066,277
130	Planning	915,293	1,002,903	1,087,300
131	Platting	612,367	723,156	759,030
132	Cultural Resources	261,584	253,925	296,058
133	Planning Admin	536,627	373,237	367,698
134	Code Compliance	385,728	-	-
137	Environmental	212,486	243,483	274,074



**EXPENDITURE DETAIL: FUND 100 AREAWIDE**

Division	Division Name	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
139	Development Services	836,020	1,466,361	1,470,867
150	Public Works Admin	189,427	233,346	253,888
151	Facility Maintenance	1,652,157	1,895,089	1,909,771
155	Operations	117,929	140,136	114,140
158	Community Clean Up	49,233	73,025	76,332
159	Project Management / Engineering	1,571,677	1,856,831	1,807,122
251	Pre-Design	646,254	763,406	814,281
126	Telecommunication	877,148	1,243,892	1,174,747
300	Emergency Services	2,014,441	2,060,427	1,934,003
301	Emergency Medical Service Board	-	950	950
310	Fleet Maintenance	10	338,095	398,910
330	Rescue Units	496,588	710,118	712,357
335	Rural Ambulance	-	-	1,666,793
336	Ambulance-Core	585	4,207,260	4,840,822
337	Ambulance - West Lakes/Houston	760,510	-	-
338	Ambulance - Willow	222,729	443,241	-
339	Ambulance - Caswell	-	49,278	-
341	Ambulance - Central	2,039,945	-	-
343	Ambulance District- Palmer	860,710	-	-
344	Ambulance - Talk/Sun/Trppr Ck	423,101	576,628	-
346	Ambulance - Sutton	146,525	290,660	-
347	Ambulance - Butte	182,002	312,992	-
349	Lake Louise	23,132	61,974	-
350	Emergency Services	76,817	181,204	118,666
360	Local Emerg. Planning Board	38	5,350	11,960
123	Outdoor Ice Rinks	824	5,135	5,400
124	Brett Memorial Ice Arena	769,580	789,295	823,000
129	Recreational Services	115,164	258,659	259,391
136	Community Pools	1,402,513	1,580,169	1,567,565

**EXPENDITURE DETAIL: FUND 100 AREAWIDE**

Division	Division Name	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
142	Parks & Recreation	518,728	574,235	317,907
145	Community Development Admin	282,860	554,971	602,757
146	Community Enrichment	25,304	26,160	26,160
147	Recreation Infrastructure	63,875	101,648	262,613
148	Trails	181,247	214,071	176,327
149	Northern Region	-	-	135,213
	<b>FUND 100 TOTAL</b>	131,378,286	129,588,049	134,919,802





## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	74,960,635	73,079,000	75,074,200
311.101	Real Prop-SCit/DVet/Farm	18	0	0
311.102	Real Property-Delinquent	2,407,094	2,000,000	2,000,000
311.200	Personal Property	726,888	510,000	642,058
311.202	Personal Property-Delinq	44,634	0	0
311.300	Aircraft Registration Tax	81,186	0	0
311.302	Aircraft Reg-Delinquent	1,224	0	0
311.400	Penalty & Interest	986,080	900,000	900,000
311.500	Vehicle Tax State Collec	2,861,448	2,883,690	2,538,398
<b>Total</b>	<b>General Property Taxes</b>	<b>82,069,207</b>	<b>79,372,690</b>	<b>81,154,656</b>
<b>RE15-Excise Taxes</b>				
315.100	Tobacco Excise Tax	5,067,244	4,600,000	8,000,000
315.200	Excise License	8,400	9,000	9,000
<b>Total</b>	<b>Excise Taxes</b>	<b>5,075,644</b>	<b>4,609,000</b>	<b>8,009,000</b>
<b>RE31-Federal Grants</b>				
331.000	Federal Grants	51,321	35,000	51,000
<b>Total</b>	<b>Federal Grants</b>	<b>51,321</b>	<b>35,000</b>	<b>51,000</b>
<b>RE33-Federal Pilot</b>				
333.000	Federal Pilot	3,217,410	3,250,000	3,120,000
333.100	National Forest Income	29,841	30,000	0
<b>Total</b>	<b>Federal Pilot</b>	<b>3,247,251</b>	<b>3,280,000</b>	<b>3,120,000</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	5,372,533	5,450,000	3,551,289
335.900	Misc. State Revenue	111	200	100
<b>Total</b>	<b>State Shared Revenue</b>	<b>5,372,644</b>	<b>5,450,200</b>	<b>3,551,389</b>
<b>RE37-Other State Revenue</b>				
337.100	Debt Service Reimb	14,105,641	18,931,817	19,679,468
337.800	State PERS Relief	1,586,803	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>15,692,444</b>	<b>18,931,817</b>	<b>19,679,468</b>
<b>RE38-Other Pilot Revenue</b>				
338.100	Miscellaneous Pilot	7,805	7,000	7,000
<b>Total</b>	<b>Other Pilot Revenue</b>	<b>7,805</b>	<b>7,000</b>	<b>7,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.100	Nsf & Atty Fees	2,023	2,000	2,000
341.200	Recording Fees	3,261	5,000	5,000
341.210	Borough Gym Fees	13,195	12,000	12,000
341.230	Computer Pub Access Fees	25	100	100
341.300	Planning Recording Fees	300	100	100
341.350	Land Use & Zoning Permits	6,100	7,000	7,000
341.351	Mandatory LUP	20,000	25,000	10,000
341.352	Liquor License Referral	6,200	5,000	5,000
341.355	Sutton CUP	2,900	1,000	1,000
341.356	Core Area LUP	400	500	200
341.357	Core Area CUP	2,550	1,000	1,000
341.360	Special Events Fee	500	0	0
341.370	Community Enrichmnt Fees	630	1,000	700
341.400	Subdivision Fees	98,361	80,000	60,000
341.500	Clerk'S Office Fees	26	0	100
341.550	Candidate Filing Fees	150	300	300
341.600	Historical Fees	567	500	500
341.700	Eng. Inspection Fees	9,773	10,000	5,000
341.720	Utility Permit App Fee	35,691	30,000	35,000
341.740	Rght Of Way Prmit App Fee	14,973	10,000	10,000
341.750	Public Works,Plans/Specs	200	1,000	500
341.900	Miscellaneous Fees	44,611	20,000	25,000
341.905	Sale of Maps	1,455	2,000	500
341.906	Sale-Query,Subd Index&Oth	375	0	100
341.908	Sale-Miscellaneous Items	1,003	0	0
341.910	Sale-Asesmnt/Recvble Roll	940	1,000	0
341.920	Lid Fee'S	(7,265)	1,000	0
341.940	Foreclosure Fees	88,614	60,000	80,000
341.945	Foreclosure Sale Fees	13,221	15,000	15,000
341.980	Liquor License Fees	1,500	1,500	1,500
341.990	Business License Fee	122,750	200,000	100,000
<b>Total</b>	<b>General Government</b>	<b>485,029</b>	<b>492,000</b>	<b>377,600</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE42-Public Safety</b>				
342.010	Amb Dist #1 (C)	1,102,918	1,400,000	1,200,000
342.020	Amb Dist #2 (BL/MS)	323,312	500,000	0
342.030	Amb Dist #3 (P)	359,259	500,000	0
342.040	Amb Dist #4 (T/S/TC)	144,009	175,000	0
342.050	Amb Dist #5 (W/H)	59,583	75,000	0
342.060	Amb Dist #6 (S)	30,276	40,000	0
342.070	Amb Dist #7 (B)	59,284	80,000	0
342.095	Amb Dist (Rural)	0	0	650,000
342.100	EMS Rescue	1,815	10,000	3,000
342.600	Ems - Donations	2,616	1,000	1,000
<b>Total Public Safety</b>		<b>2,083,072</b>	<b>2,781,000</b>	<b>1,854,000</b>
<b>RE43-Parks &amp; Recreation Fees</b>				
343.320	Park Fees-Palmer	35,403	30,000	30,000
343.360	Park Fees-Deshka Park	2,631	1,100	2,000
343.365	Park fees-Talkeetna	3,779	3,000	3,500
343.400	Trailhead Parking Fees	27,814	30,000	27,000
343.700	Boat Launch Fees	2,878	2,000	2,500
343.800	Alcantra Usage Fees	20	0	2,500
343.900	Miscellaneous	190	0	100
<b>Total Parks &amp; Recreation Fees</b>		<b>72,715</b>	<b>66,100</b>	<b>67,600</b>
<b>RE46-Ice Arena Fees</b>				
346.000	Ice Arena Fees	(415)	0	0
346.100	Ice Arena Fees	380,638	400,000	400,000
<b>Total Ice Arena Fees</b>		<b>380,223</b>	<b>400,000</b>	<b>400,000</b>
<b>RE47-Community Pool Revenues</b>				
347.000	Community Pool Revenues	191	0	0
347.100	Palmer Pool Revenues	237,339	250,000	250,000
347.200	Wasilla Pool Revenues	241,538	230,000	230,000
<b>Total Community Pool Revenues</b>		<b>479,068</b>	<b>480,000</b>	<b>480,000</b>
<b>RE48-Transient Accommodation Tax</b>				
348.100	Bed Tax Revenues	1,077,462	1,000,000	1,100,000
348.200	Penalty & Interest	6,821	5,000	5,000
<b>Total Transient Accommodation Tax</b>		<b>1,084,283</b>	<b>1,005,000</b>	<b>1,105,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	236,839	223,000	220,000
<b>Total Interest Earnings</b>		<b>236,839</b>	<b>223,000</b>	<b>220,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	4,056	0	0
367.400	Capital Projects	163,839	0	0
367.510	Revolving Loan	560	400	370
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>168,455</b>	<b>400</b>	<b>370</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.120	Service Areas-Fnd 405/410	92,469	90,000	90,000
368.130	Schools- Fund 400	674,863	420,000	410,000
368.150	Boro/415/425/430/435/440	273,093	195,000	100,000
368.170	Port Enterprise - Fund 450	103,802	0	0
368.190	Infrastructure - Fund 490	1,503,075	25,000	100,000
368.195	Prison - Fund 495	35,941	0	0
368.210	Land Management	41,500	43,500	43,500
368.220	Service Areas	888,433	993,231	1,101,250
368.230	Non-Areawide	85,000	85,000	85,000
368.240	Solid Waste Fund	50,718	65,300	67,500
368.250	Port Fund Transfer	21,600	22,000	22,400
368.300	Grant Projects- Fund 480	134,256	40,000	100,000
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>3,904,750</b>	<b>1,979,031</b>	<b>2,119,650</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	30,448	25,000	10,000
369.400	Legal Settlement Proceeds	465	0	0
369.500	Cash Balance/Collections	75	0	0
369.700	Credit Card Discounts	(6,905)	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>24,083</b>	<b>25,000</b>	<b>10,000</b>
<b>RE91-Proceeds Of Gfs Disposal</b>				
391.100	Sale Of Gfa	10,756	5,000	10,000
<b>Total</b>	<b>Proceeds Of Gfs Disposal</b>	<b>10,756</b>	<b>5,000</b>	<b>10,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>120,445,589</b>	<b>\$119,142,238</b>	<b>\$122,216,733</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>120,445,589</b>	<b>\$119,142,238</b>	<b>\$122,216,733</b>
<b>Fund Total:</b>	<b>AREAWIDE</b>	<b>120,445,589</b>	<b>\$119,142,238</b>	<b>\$122,216,733</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX45-Operating Fund Transfers</b>				
		69,811,177	78,522,434	82,836,362
<b>EX46-Capital Project Transfers</b>				
		17,819,861	7,228,085	6,430,129
<b>EX49-Transfers/Pass Throughs</b>				
		171,955	250,000	525,565
<b>EX57-Property Tax Relief</b>				
		7,759,998	0	0
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>95,562,991</b>	<b>86,000,519</b>	<b>89,792,056</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>95,562,991</b>	<b>86,000,519</b>	<b>89,792,056</b>







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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly</b>				
EX11-Salaries & Wages		95,667	94,900	94,900
EX12-Benefits		169,892	206,562	212,135
EX13-Expenses Within Borough		10,112	12,300	12,300
EX14-Expenses Outside Of Boro		11,195	26,490	27,000
EX21-Communications		247	1,660	550
EX22-Advertising		0	420	0
EX23-Printing		340	625	625
EX25-Rental/Lease		0	1,300	1,200
EX26-Professional Charges		109,025	45,803	50,803
EX28-Maintenance Services		385	880	800
EX29-Other Contractual		15,521	23,450	25,250
EX30-Office Supplies		486	1,850	1,550
EX31-Maintenance Supplies		0	1,700	1,700
EX33-Misc Supplies		3,121	8,500	8,800
EX34-Equipment Under \$5,000		0	5,000	8,100
<b>Division Total:</b>	<b>Assembly</b>	<b>415,991</b>	<b>431,440</b>	<b>445,713</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve</b>				
<b>EX29-Other Contractual</b>				
		0	10,000	30,000
<b>Division Total:</b>	<b>Assembly Reserve</b>	<u>0</u>	<u>10,000</u>	<u>30,000</u>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk</b>				
<b>EX11-Salaries &amp; Wages</b>				
		248,939	252,853	264,246
<b>EX12-Benefits</b>				
		186,977	198,421	207,511
<b>EX13-Expenses Within Borough</b>				
		300	3,238	550
<b>EX14-Expenses Outside Of Boro</b>				
		5,639	7,360	7,360
<b>EX21-Communications</b>				
		2,362	3,800	3,500
<b>EX23-Printing</b>				
		210	500	200
<b>EX25-Rental/Lease</b>				
		0	500	0
<b>EX26-Professional Charges</b>				
		2,802	8,700	14,260
<b>EX28-Maintenance Services</b>				
		385	1,500	500
<b>EX29-Other Contractual</b>				
		13,972	16,324	21,162
<b>EX30-Office Supplies</b>				
		1,859	5,000	3,500
<b>EX31-Maintenance Supplies</b>				
		0	150	150
<b>EX33-Misc Supplies</b>				
		2,586	4,050	2,550
<b>EX34-Equipment Under \$5,000</b>				
		7,121	31,400	8,345
<b>EX51-Equipment Over \$5000</b>				
		0	0	5,000
<b>Division Total:</b>	<b>Borough Clerk</b>	473,152	533,796	538,834



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections</b>				
EX11-Salaries & Wages		145,346	205,130	171,731
EX12-Benefits		89,370	105,509	106,889
EX13-Expenses Within Borough		3,750	5,400	4,300
EX14-Expenses Outside Of Boro		2,925	2,500	2,500
EX21-Communications		1,085	1,600	3,000
EX22-Advertising		5,049	5,000	16,000
EX23-Printing		48,246	49,640	56,000
EX25-Rental/Lease		125	1,160	1,700
EX26-Professional Charges		635	1,270	1,270
EX28-Maintenance Services		251	0	1,000
EX29-Other Contractual		13,208	17,387	17,387
EX30-Office Supplies		752	3,800	2,100
EX31-Maintenance Supplies		0	100	100
EX33-Misc Supplies		2,618	8,850	6,250
EX34-Equipment Under \$5,000		3,333	400	2,300
<b>Division Total:</b>	<b>Elections</b>	<b>316,693</b>	<b>407,746</b>	<b>392,527</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management</b>				
EX11-Salaries & Wages		160,141	164,982	171,162
EX12-Benefits		121,444	132,696	137,453
EX13-Expenses Within Borough		0	550	550
EX14-Expenses Outside Of Boro		3,103	3,912	3,912
EX26-Professional Charges		3,910	7,244	60,999
EX28-Maintenance Services		15,746	19,056	20,930
EX29-Other Contractual		35,244	46,660	43,660
EX30-Office Supplies		186	400	400
EX31-Maintenance Supplies		342	1,680	2,000
EX33-Misc Supplies		1,414	3,000	3,000
EX34-Equipment Under \$5,000		2,953	10,167	2,968
<b>Division Total:</b>	<b>Records Management</b>	<b>344,483</b>	<b>390,347</b>	<b>447,034</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board</b>				
<b>EX13-Expenses Within Borough</b>				
		0	550	550
<b>EX26-Professional Charges</b>				
		0	0	5,000
<b>Division Total:</b>	<b>Labor Relations Board</b>	0	550	5,550



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. &amp; Appeals</b>				
<b>EX13-Expenses Within Borough</b>				
		650	2,900	2,900
<b>EX23-Printing</b>		0	100	100
<b>EX26-Professional Charges</b>		0	0	1,500
<b>EX29-Other Contractual</b>		237	800	1,000
<b>EX30-Office Supplies</b>		0	100	100
<b>EX33-Misc Supplies</b>		85	200	200
<b>Division Total:</b>	<b>Board Of Adjmt. &amp; Appeals</b>	972	4,100	5,800





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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 611-Board Of Ethics</b>				
<b>EX13-Expenses Within Borough</b>				
		<u>35</u>	<u>0</u>	<u>0</u>
<b>Division Total:</b>	<b>Board Of Ethics</b>	<b>35</b>	<b>0</b>	<b>0</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee</b>				
<b>EX13-Expenses Within Borough</b>				
		0	400	400
<b>EX26-Professional Charges</b>				
		360	12,200	33,000
<b>EX29-Other Contractual</b>				
		0	800	0
<b>Division Total:</b>	<b>Bid Appeals Committee</b>	360	13,400	33,400



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 613-Senior Citizen Advisory</b>				
<b>Division Total:</b>	<b>Senior Citizen Advisory</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>4,521,996</b>	<b>5,248,726</b>	<b>5,731,624</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration</b>				
EX11-Salaries & Wages		575,474	598,797	723,171
EX12-Benefits		323,555	415,475	510,285
EX13-Expenses Within Borough		4,739	5,660	5,000
EX14-Expenses Outside Of Boro		44,297	25,904	30,375
EX21-Communications		8,634	10,050	3,000
EX22-Advertising		10,510	17,500	15,000
EX23-Printing		2,788	15,000	15,000
EX25-Rental/Lease		255	725	500
EX26-Professional Charges		194,572	328,835	320,000
EX28-Maintenance Services		832	2,000	2,000
EX29-Other Contractual		87,843	74,345	50,200
EX30-Office Supplies		3,630	6,500	6,500
EX31-Maintenance Supplies		11	2,000	2,000
EX32-Fuel/Oil-Vehicle Use		77	150	150
EX33-Misc Supplies		10,621	17,750	17,500
EX34-Equipment Under \$5,000		26,424	8,851	14,500
EX51-Equipment Over \$5000		5,999	20,995	10,000
<b>Division Total:</b>	<b>Administration</b>	<b>1,300,261</b>	<b>1,550,537</b>	<b>1,725,181</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources</b>				
EX11-Salaries & Wages		333,550	369,375	358,754
EX12-Benefits		208,243	255,393	252,594
EX13-Expenses Within Borough		1,370	7,400	3,400
EX14-Expenses Outside Of Boro		15,644	11,017	12,000
EX21-Communications		6,421	7,200	700
EX23-Printing		618	1,300	700
EX26-Professional Charges		41,982	40,370	56,780
EX28-Maintenance Services		1,690	1,500	1,500
EX29-Other Contractual		11,453	12,928	26,195
EX30-Office Supplies		9,334	12,000	8,000
EX31-Maintenance Supplies		0	0	350
EX33-Misc Supplies		11,236	14,197	11,700
EX34-Equipment Under \$5,000		4,342	18,932	26,330
<b>Division Total:</b>	<b>Human Resources</b>	<b>645,883</b>	<b>751,612</b>	<b>759,003</b>



**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law</b>				
<b>EX11-Salaries &amp; Wages</b>				
		532,838	540,855	562,656
<b>EX12-Benefits</b>				
		329,984	384,093	398,626
<b>EX13-Expenses Within Borough</b>				
		68	800	800
<b>EX14-Expenses Outside Of Boro</b>				
		11,629	16,000	21,000
<b>EX21-Communications</b>				
		1,661	3,900	3,900
<b>EX23-Printing</b>				
		0	600	600
<b>EX25-Rental/Lease</b>				
		40	0	0
<b>EX26-Professional Charges</b>				
		98,257	131,300	267,300
<b>EX27-Insurance &amp; Bond</b>				
		8,515	9,100	9,800
<b>EX28-Maintenance Services</b>				
		34	3,000	1,100
<b>EX29-Other Contractual</b>				
		14,464	28,250	44,000
<b>EX30-Office Supplies</b>				
		2,128	5,000	5,000
<b>EX33-Misc Supplies</b>				
		21,358	29,300	25,800
<b>EX34-Equipment Under \$5,000</b>				
		3,190	3,000	8,000
<b>Division Total: Law</b>		1,024,166	1,155,198	1,348,582





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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor</b>				
EX11-Salaries & Wages		22,068	19,325	19,325
EX12-Benefits		33,824	32,092	32,886
EX13-Expenses Within Borough		4,165	4,500	4,500
EX14-Expenses Outside Of Boro		6,469	5,475	6,875
EX21-Communications		2,987	1,500	500
EX22-Advertising		239	0	700
EX23-Printing		0	0	1,000
EX26-Professional Charges		1,084	3,300	4,200
EX29-Other Contractual		0	4,100	1,600
EX30-Office Supplies		0	500	500
EX33-Misc Supplies		0	375	375
EX34-Equipment Under \$5,000		0	2,500	2,500
<b>Division Total: Mayor</b>		<b>70,836</b>	<b>73,667</b>	<b>74,961</b>
<b>Department Total: Mayor</b>		<b>70,836</b>	<b>73,667</b>	<b>74,961</b>







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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems</b>				
EX11-Salaries & Wages		493,664	585,286	502,752
EX12-Benefits		329,325	407,793	351,355
EX13-Expenses Within Borough		0	35	0
EX14-Expenses Outside Of Boro		9,664	11,934	12,939
EX21-Communications		1,209	2,000	0
EX22-Advertising		311	0	0
EX23-Printing		1,267	0	1,267
EX25-Rental/Lease		3,155	0	0
EX26-Professional Charges		86,001	114,615	1,465
EX28-Maintenance Services		1,547	1,905	3,250
EX29-Other Contractual		50,487	112,940	94,420
EX30-Office Supplies		6,048	0	0
EX31-Maintenance Supplies		715	366	650
EX32-Fuel/Oil-Vehicle Use		91	470	0
EX33-Misc Supplies		1,273	2,774	876
EX34-Equipment Under \$5,000		17,191	12,633	1,410
EX51-Equipment Over \$5000		10,567	0	0
<b>Division Total:</b>	<b>Geographic Info Systems</b>	<b>1,012,515</b>	<b>1,252,751</b>	<b>970,384</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration</b>				
EX11-Salaries & Wages		169,215	204,324	195,590
EX12-Benefits		104,270	118,628	153,436
EX14-Expenses Outside Of Boro		4,897	4,383	4,308
EX21-Communications		1,195	1,991	100
EX22-Advertising		1,089	910	1,000
EX23-Printing		0	720	200
EX25-Rental/Lease		0	100	0
EX26-Professional Charges		926	954	0
EX29-Other Contractual		60,886	49,104	45,295
EX30-Office Supplies		5,654	7,083	7,087
EX33-Misc Supplies		2,690	3,865	2,730
EX34-Equipment Under \$5,000		0	5,126	0
<b>Division Total:</b>	<b>IT Administration</b>	<b>350,822</b>	<b>397,188</b>	<b>409,746</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
EX11-Salaries & Wages		837,176	937,040	1,013,016
EX12-Benefits		494,955	650,269	704,635
EX13-Expenses Within Borough		0	73	0
EX14-Expenses Outside Of Boro		11,470	27,931	11,470
EX21-Communications		119,974	175,409	501,197
EX22-Advertising		301	605	0
EX23-Printing		276	0	0
EX25-Rental/Lease		50	0	0
EX26-Professional Charges		346,458	377,635	698,735
EX28-Maintenance Services		65,046	70,361	90,613
EX29-Other Contractual		216,155	245,173	148,925
EX31-Maintenance Supplies		950	2,310	950
EX33-Misc Supplies		24,664	9,698	5,573
EX34-Equipment Under \$5,000		76,723	28,800	191,174
EX51-Equipment Over \$5000		38,066	157,200	281,100
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>2,232,264</b>	<b>2,682,504</b>	<b>3,647,388</b>
<b>Department Total:</b>	<b>Information Technology</b>	<b>3,595,601</b>	<b>4,332,443</b>	<b>5,027,518</b>





**Matanuska-Susitna Borough  
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Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX21-Communications</b>				
		46,419	97,500	15,000
<b>EX22-Advertising</b>				
		133,954	205,000	162,500
<b>EX23-Printing</b>				
		0	5,000	5,000
<b>EX24-Utilities-Building Oprtns</b>				
		202,395	375,000	372,500
<b>EX25-Rental/Lease</b>				
		74,532	170,000	130,000
<b>EX26-Professional Charges</b>				
		3,750	321,000	206,000
<b>EX27-Insurance &amp; Bond</b>				
		335,508	527,500	434,500
<b>EX28-Maintenance Services</b>				
		79,765	100,000	95,000
<b>EX29-Other Contractual</b>				
		20,426	118,500	107,000
<b>EX30-Office Supplies</b>				
		27,449	37,000	42,000
<b>EX31-Maintenance Supplies</b>				
		238	3,000	1,000
<b>EX33-Misc Supplies</b>				
		4,013	35,000	27,000
<b>EX34-Equipment Under \$5,000</b>				
		0	12,000	10,000
<b>EX51-Equipment Over \$5000</b>				
		23,636	55,000	20,000
<b>Division Total:</b>	<b>Common Contractual</b>	<b>952,085</b>	<b>2,061,500</b>	<b>1,627,500</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue &amp; Budget</b>				
EX11-Salaries & Wages		690,411	715,388	744,799
EX12-Benefits		509,239	575,065	599,520
EX21-Communications		60,829	77,267	70,000
EX22-Advertising		14,581	21,200	16,200
EX23-Printing		20,518	27,020	25,000
EX24-Utilities-Building Oprtns		0	713	0
EX25-Rental/Lease		463	1,850	850
EX26-Professional Charges		31,611	49,850	50,700
EX28-Maintenance Services		3,432	5,000	5,000
EX29-Other Contractual		1,373	8,000	8,000
EX30-Office Supplies		5,951	15,500	10,500
EX31-Maintenance Supplies		0	330	500
EX32-Fuel/Oil-Vehicle Use		0	170	200
EX33-Misc Supplies		900	2,650	2,650
EX34-Equipment Under \$5,000		4,518	17,500	10,800
EX51-Equipment Over \$5000		0	6,000	0
<b>Division Total:</b>	<b>Revenue &amp; Budget</b>	<b>1,343,826</b>	<b>1,523,503</b>	<b>1,544,719</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance</b>				
EX11-Salaries & Wages		221,444	285,290	237,554
EX12-Benefits		140,984	193,646	148,993
EX13-Expenses Within Borough		2,273	2,900	2,300
EX14-Expenses Outside Of Boro		72,466	77,250	81,000
EX21-Communications		2,730	5,500	1,000
EX23-Printing		0	25,000	5,000
EX26-Professional Charges		122,706	245,500	176,000
EX28-Maintenance Services		130	1,500	1,000
EX29-Other Contractual		109,605	155,250	155,000
EX30-Office Supplies		8,325	6,000	6,000
EX31-Maintenance Supplies		149	1,000	1,000
EX33-Misc Supplies		4,993	6,750	6,450
EX34-Equipment Under \$5,000		1,387	22,000	19,465
EX51-Equipment Over \$5000		0	14,100	20,000
<b>Division Total:</b>	<b>Admin-Finance</b>	<b>687,192</b>	<b>1,041,686</b>	<b>860,762</b>





**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting</b>				
EX11-Salaries & Wages		1,024,896	1,030,242	1,060,002
EX12-Benefits		776,273	863,180	887,091
EX13-Expenses Within Borough		0	150	0
EX14-Expenses Outside Of Boro		0	150	0
EX21-Communications		15,271	18,748	20,000
EX23-Printing		7,118	16,653	10,000
EX26-Professional Charges		5,873	27,775	22,000
EX28-Maintenance Services		2,655	9,806	5,000
EX29-Other Contractual		1,861	6,520	10,000
EX30-Office Supplies		8,964	22,600	17,178
EX31-Maintenance Supplies		1,719	3,987	4,300
EX33-Misc Supplies		6,001	12,970	12,350
EX34-Equipment Under \$5,000		8,891	38,946	39,400
EX51-Equipment Over \$5000		0	5,500	0
<b>Division Total: Accounting</b>		<b>1,859,522</b>	<b>2,057,227</b>	<b>2,087,321</b>



**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing</b>				
EX11-Salaries & Wages		427,312	442,241	428,774
EX12-Benefits		327,249	364,785	363,989
EX14-Expenses Outside Of Boro		201	0	0
EX21-Communications		3,465	6,500	5,000
EX22-Advertising		0	1,000	1,000
EX23-Printing		1,141	1,000	1,000
EX24-Utilities-Building Oprtns		73	2,000	1,000
EX26-Professional Charges		1,971	7,500	7,000
EX28-Maintenance Services		828	500	500
EX29-Other Contractual		585	8,000	10,000
EX30-Office Supplies		4,371	7,000	7,000
EX31-Maintenance Supplies		40	1,500	1,500
EX33-Misc Supplies		2,036	4,500	3,400
EX34-Equipment Under \$5,000		7,986	11,586	10,799
<b>Division Total:</b>	<b>Purchasing</b>	<b>777,258</b>	<b>858,112</b>	<b>840,962</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment</b>				
EX11-Salaries & Wages		1,362,455	1,475,122	1,684,120
EX12-Benefits		1,064,585	1,178,094	1,236,017
EX13-Expenses Within Borough		4,497	7,320	7,320
EX21-Communications		32,636	75,000	40,000
EX23-Printing		5,678	12,000	12,000
EX25-Rental/Lease		463	10,795	10,000
EX26-Professional Charges		418	6,750	1,750
EX28-Maintenance Services		4,909	6,000	5,300
EX29-Other Contractual		7,772	16,800	11,800
EX30-Office Supplies		4,443	12,100	12,100
EX31-Maintenance Supplies		4,103	4,500	4,500
EX32-Fuel/Oil-Vehicle Use		0	2,925	800
EX33-Misc Supplies		3,158	9,950	4,810
EX34-Equipment Under \$5,000		18,089	34,000	17,760
EX51-Equipment Over \$5000		22,615	8,000	18,000
<b>Division Total:</b>	<b>Assessment</b>	<b>2,535,821</b>	<b>2,859,356</b>	<b>3,066,277</b>
<b>Department Total:</b>	<b>Finance</b>	<b>8,155,704</b>	<b>10,401,384</b>	<b>10,027,541</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 130-Planning</b>				
EX11-Salaries & Wages		388,720	406,541	451,997
EX12-Benefits		263,955	323,835	355,703
EX13-Expenses Within Borough		8,860	11,500	11,250
EX14-Expenses Outside Of Boro		0	450	450
EX21-Communications		10,142	12,000	4,000
EX22-Advertising		2,300	3,137	5,000
EX23-Printing		721	3,955	10,000
EX25-Rental/Lease		100	0	1,100
EX26-Professional Charges		33,305	8,862	49,300
EX28-Maintenance Services		0	34	1,000
EX29-Other Contractual		188,887	132,789	172,000
EX30-Office Supplies		9,759	10,000	15,000
EX31-Maintenance Supplies		0	0	400
EX33-Misc Supplies		2,939	2,767	5,500
EX34-Equipment Under \$5,000		5,605	7,033	4,600
<b>Division Total:</b>	<b>Planning</b>	<b>915,293</b>	<b>922,903</b>	<b>1,087,300</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 131-Platting</b>				
EX11-Salaries & Wages		340,900	378,838	398,054
EX12-Benefits		242,484	312,993	325,826
EX13-Expenses Within Borough		10,054	11,090	11,350
EX14-Expenses Outside Of Boro		175	275	300
EX21-Communications		9,733	8,500	8,000
EX22-Advertising		0	150	150
EX23-Printing		72	160	200
EX26-Professional Charges		1,674	1,600	4,700
EX28-Maintenance Services		513	500	500
EX29-Other Contractual		5	1,760	3,000
EX30-Office Supplies		2,158	4,000	4,500
EX33-Misc Supplies		675	1,300	600
EX34-Equipment Under \$5,000		3,924	1,620	1,850
EX51-Equipment Over \$5000		0	370	0
<b>Division Total:</b>	<b>Platting</b>	<b>612,367</b>	<b>723,156</b>	<b>759,030</b>



**Matanuska-Susitna Borough  
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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 132-Cultural Resources</b>				
EX11-Salaries & Wages		155,250	142,651	187,276
EX12-Benefits		82,698	73,987	82,632
EX13-Expenses Within Borough		42	940	850
EX14-Expenses Outside Of Boro		301	487	600
EX21-Communications		2,739	3,100	500
EX22-Advertising		0	500	500
EX23-Printing		100	280	2,000
EX24-Utilities-Building Oprtns		972	3,000	3,000
EX25-Rental/Lease		2,025	2,130	2,500
EX26-Professional Charges		2,065	1,840	800
EX28-Maintenance Services		1,528	1,660	3,300
EX29-Other Contractual		9,688	12,050	5,900
EX30-Office Supplies		1,919	2,000	2,000
EX31-Maintenance Supplies		0	850	500
EX32-Fuel/Oil-Vehicle Use		60	0	0
EX33-Misc Supplies		801	2,450	2,300
EX34-Equipment Under \$5,000		1,396	6,000	1,400
<b>Division Total:</b>	<b>Cultural Resources</b>	<b>261,584</b>	<b>253,925</b>	<b>296,058</b>



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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 133-Planning-Admin</b>				
EX11-Salaries & Wages		242,024	150,954	173,943
EX12-Benefits		185,924	119,370	127,305
EX13-Expenses Within Borough		757	2,750	2,750
EX14-Expenses Outside Of Boro		38,020	28,987	18,750
EX21-Communications		1,189	3,000	0
EX22-Advertising		150	0	0
EX23-Printing		22	139	0
EX25-Rental/Lease		0	500	500
EX26-Professional Charges		2,477	5,300	1,500
EX28-Maintenance Services		1,034	1,805	2,100
EX29-Other Contractual		37,277	39,294	15,000
EX30-Office Supplies		7,477	8,531	14,000
EX31-Maintenance Supplies		595	1,500	1,500
EX33-Misc Supplies		5,279	6,540	6,350
EX34-Equipment Under \$5,000		14,402	4,567	4,000
<b>Division Total:</b>	<b>Planning-Admin</b>	<b>536,627</b>	<b>373,237</b>	<b>367,698</b>



**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 134-Code Compliance</b>				
EX11-Salaries & Wages		202,202	0	0
EX12-Benefits		163,295	0	0
EX13-Expenses Within Borough		473	0	0
EX21-Communications		3,826	0	0
EX22-Advertising		2,371	0	0
EX23-Printing		80	0	0
EX26-Professional Charges		1,123	0	0
EX28-Maintenance Services		465	0	0
EX29-Other Contractual		3,655	0	0
EX30-Office Supplies		1,931	0	0
EX33-Misc Supplies		3,322	0	0
EX34-Equipment Under \$5,000		2,985	0	0
<b>Division Total:</b>	<b>Code Compliance</b>	<b>385,728</b>	<b>0</b>	<b>0</b>





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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 137-Environmental</b>				
EX11-Salaries & Wages		118,159	125,021	126,691
EX12-Benefits		60,901	63,512	64,883
EX13-Expenses Within Borough		0	900	1,400
EX14-Expenses Outside Of Boro		65	450	11,000
EX21-Communications		1,279	2,200	0
EX22-Advertising		0	200	100
EX23-Printing		487	2,000	11,000
EX26-Professional Charges		270	400	300
EX28-Maintenance Services		(199)	5,100	3,000
EX29-Other Contractual		23,917	31,000	45,000
EX30-Office Supplies		1,287	500	1,500
EX33-Misc Supplies		2,761	5,420	3,200
EX34-Equipment Under \$5,000		2,259	6,780	6,000
EX56-Small Bldg Const/Imprv		1,300	0	0
<b>Division Total:</b>	<b>Environmental</b>	<b>212,486</b>	<b>243,483</b>	<b>274,074</b>



**Matanuska-Susitna Borough**  
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**Expense**

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<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 130-Planning &amp; Land Use DIVISION 139-Development Services</b>				
EX11-Salaries & Wages		487,196	831,887	824,482
EX12-Benefits		322,953	581,689	601,935
EX13-Expenses Within Borough		323	27	1,350
EX14-Expenses Outside Of Boro		124	871	1,600
EX21-Communications		6,737	12,746	3,300
EX22-Advertising		669	2,586	3,000
EX23-Printing		268	500	1,000
EX26-Professional Charges		2,928	4,865	4,100
EX28-Maintenance Services		0	465	1,000
EX29-Other Contractual		998	5,615	13,500
EX30-Office Supplies		2,919	5,086	3,900
EX31-Maintenance Supplies		0	246	300
EX33-Misc Supplies		1,009	1,477	4,900
EX34-Equipment Under \$5,000		9,896	18,301	6,500
<b>Division Total:</b>	<b>Development Services</b>	<b>836,020</b>	<b>1,466,361</b>	<b>1,470,867</b>
<b>Department Total:</b>	<b>Planning &amp; Land Use</b>	<b>3,760,105</b>	<b>3,983,065</b>	<b>4,255,027</b>





**Matanuska-Susitna Borough**  
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9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin</b>				
EX11-Salaries & Wages		104,842	108,216	125,341
EX12-Benefits		70,396	80,430	85,997
EX13-Expenses Within Borough		0	400	400
EX14-Expenses Outside Of Boro		0	5,125	4,750
EX21-Communications		1,266	2,000	450
EX22-Advertising		0	500	500
EX23-Printing		0	200	200
EX24-Utilities-Building Oprtns		0	200	0
EX25-Rental/Lease		0	800	800
EX26-Professional Charges		986	6,400	4,000
EX28-Maintenance Services		1,728	1,200	1,500
EX29-Other Contractual		5,234	19,625	16,650
EX30-Office Supplies		1,784	2,000	2,000
EX31-Maintenance Supplies		0	645	1,600
EX33-Misc Supplies		1,787	4,200	4,200
EX34-Equipment Under \$5,000		1,404	1,405	5,500
<b>Division Total:</b>	<b>Public Works-Admin</b>	<b>189,427</b>	<b>233,346</b>	<b>253,888</b>



**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance</b>				
EX11-Salaries & Wages		662,214	743,053	773,435
EX12-Benefits		513,592	626,561	633,236
EX13-Expenses Within Borough		4,313	2,500	2,500
EX14-Expenses Outside Of Boro		109	3,400	7,500
EX21-Communications		19,074	20,950	500
EX22-Advertising		603	500	500
EX23-Printing		186	150	500
EX24-Utilities-Building Oprtns		1,566	1,300	1,700
EX25-Rental/Lease		741	4,500	1,000
EX26-Professional Charges		978	3,300	2,000
EX28-Maintenance Services		121,638	104,807	120,000
EX29-Other Contractual		2,667	10,875	10,500
EX30-Office Supplies		3,106	3,500	3,500
EX31-Maintenance Supplies		165,641	177,000	172,500
EX32-Fuel/Oil-Vehicle Use		128,611	146,500	135,000
EX33-Misc Supplies		21,008	25,250	26,500
EX34-Equipment Under \$5,000		5,710	12,550	9,900
EX51-Equipment Over \$5000		400	8,393	9,000



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**Expense**

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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Maintenance	<u>1,652,157</u>	<u>1,895,089</u>	<u>1,909,771</u>



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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations</b>				
EX11-Salaries & Wages		65,652	81,022	61,170
EX12-Benefits		46,832	54,814	45,970
EX21-Communications		2,098	3,250	250
EX26-Professional Charges		468	750	750
EX27-Insurance & Bond		2,270	0	0
EX33-Misc Supplies		609	300	500
EX34-Equipment Under \$5,000		0	0	5,500
<b>Division Total:</b>	<b>Operations</b>	<u>117,929</u>	<u>140,136</u>	<u>114,140</u>



**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup</b>				
<b>EX11-Salaries &amp; Wages</b>				
		16,506	21,610	23,009
<b>EX12-Benefits</b>				
		8,294	9,815	10,973
<b>EX21-Communications</b>				
		6,510	8,000	8,400
<b>EX22-Advertising</b>				
		2,343	4,000	4,000
<b>EX23-Printing</b>				
		2,810	4,500	4,500
<b>EX25-Rental/Lease</b>				
		0	600	600
<b>EX28-Maintenance Services</b>				
		0	1,000	1,000
<b>EX29-Other Contractual</b>				
		9,197	16,000	16,000
<b>EX30-Office Supplies</b>				
		0	0	250
<b>EX32-Fuel/Oil-Vehicle Use</b>				
		1,498	2,000	2,100
<b>EX33-Misc Supplies</b>				
		2,075	3,750	3,750
<b>EX34-Equipment Under \$5,000</b>				
		0	1,750	1,750
<b>Division Total:</b>	<b>Community Cleanup</b>	49,233	73,025	76,332





**Matanuska-Susitna Borough**  
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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management &amp; Eng</b>				
EX11-Salaries & Wages		873,296	989,522	991,342
EX12-Benefits		633,475	746,384	723,063
EX13-Expenses Within Borough		545	2,700	2,600
EX14-Expenses Outside Of Boro		385	3,625	1,750
EX21-Communications		10,436	12,430	1,300
EX22-Advertising		0	1,000	1,000
EX23-Printing		39	300	300
EX24-Utilities-Building Oprtns		0	200	0
EX25-Rental/Lease		4,211	0	0
EX26-Professional Charges		11,419	40,250	34,250
EX28-Maintenance Services		1,850	900	500
EX29-Other Contractual		12,900	27,050	20,000
EX30-Office Supplies		3,378	3,300	3,300
EX31-Maintenance Supplies		398	1,050	1,300
EX33-Misc Supplies		2,450	4,420	3,450
EX34-Equipment Under \$5,000		16,895	23,700	12,967
EX51-Equipment Over \$5000		0	0	10,000
<b>Division Total:</b>	<b>Project Management &amp; Eng</b>	<b>1,571,677</b>	<b>1,856,831</b>	<b>1,807,122</b>



**Matanuska-Susitna Borough**  
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9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design</b>				
EX11-Salaries & Wages		316,329	369,975	425,551
EX12-Benefits		238,009	292,198	305,680
EX13-Expenses Within Borough		10	285	1,000
EX14-Expenses Outside Of Boro		170	2,009	2,900
EX21-Communications		3,213	4,242	750
EX22-Advertising		40	0	500
EX23-Printing		0	0	650
EX24-Utilities-Building Oprtns		0	200	0
EX25-Rental/Lease		0	914	5,500
EX26-Professional Charges		34,210	35,770	22,000
EX28-Maintenance Services		361	200	1,500
EX29-Other Contractual		32,127	33,715	29,000
EX30-Office Supplies		1,591	4,750	3,000
EX31-Maintenance Supplies		357	1,650	1,100
EX33-Misc Supplies		3,588	5,147	3,150
EX34-Equipment Under \$5,000		6,293	12,351	6,000
EX51-Equipment Over \$5000		9,956	0	6,000
<b>Division Total:</b>	<b>Pre-Design</b>	<b>646,254</b>	<b>763,406</b>	<b>814,281</b>
<b>Department Total:</b>	<b>Public Works</b>	<b>4,226,677</b>	<b>4,961,833</b>	<b>4,975,534</b>





**Matanuska-Susitna Borough**  
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**Expense**

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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network</b>				
EX11-Salaries & Wages		51,527	79,845	82,506
EX12-Benefits		34,268	42,755	44,610
EX13-Expenses Within Borough		0	0	500
EX14-Expenses Outside Of Boro		0	1,575	2,100
EX21-Communications		67,582	76,464	0
EX24-Utilities-Building Oprtns		97	1,500	0
EX26-Professional Charges		(630)	32,480	2,000
EX27-Insurance & Bond		549	630	660
EX28-Maintenance Services		6,474	16,650	0
EX29-Other Contractual		714,544	788,913	915,771
EX30-Office Supplies		0	250	250
EX31-Maintenance Supplies		927	1,750	4,350
EX33-Misc Supplies		926	4,000	3,000
EX34-Equipment Under \$5,000		884	109,280	24,000
EX51-Equipment Over \$5000		0	87,800	95,000
<b>Division Total:</b>	<b>Telecommunication Network</b>	<b>877,148</b>	<b>1,243,892</b>	<b>1,174,747</b>



**Matanuska-Susitna Borough**  
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**Expense**

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<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
EX11-Salaries & Wages		985,523	943,939	976,367
EX12-Benefits		712,649	732,613	769,146
EX13-Expenses Within Borough		255	500	850
EX14-Expenses Outside Of Boro		12,912	11,300	14,050
EX21-Communications		21,321	38,020	2,750
EX22-Advertising		3,444	5,573	10,000
EX23-Printing		1,153	2,200	3,000
EX24-Utilities-Building Oprtns		20,261	30,000	43,750
EX25-Rental/Lease		27,262	45,500	5,000
EX26-Professional Charges		25,244	32,030	5,650
EX27-Insurance & Bond		12,255	13,990	13,890
EX28-Maintenance Services		24,153	29,400	26,450
EX29-Other Contractual		33,999	40,212	7,250
EX30-Office Supplies		8,352	9,200	9,200
EX31-Maintenance Supplies		29,776	37,500	15,600
EX32-Fuel/Oil-Vehicle Use		20,216	17,500	17,500
EX33-Misc Supplies		34,513	33,950	11,550
EX34-Equipment Under \$5,000		41,153	35,700	2,000



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin</b>				
<b>EX51-Equipment Over \$5000</b>				
		<u>0</u>	<u>1,300</u>	<u>0</u>
<b>Division Total:</b>	<b>Emergency Services Admin</b>	<b>2,014,441</b>	<b>2,060,427</b>	<b>1,934,003</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board</b>				
<b>EX13-Expenses Within Borough</b>				
		0	950	950
<b>Division Total:</b>	<b>Emer Med Service Board</b>	<u>0</u>	<u>950</u>	<u>950</u>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance</b>				
EX11-Salaries & Wages		0	129,938	168,343
EX12-Benefits		0	110,182	125,217
EX14-Expenses Outside Of Boro		0	150	1,700
EX21-Communications		0	1,400	0
EX23-Printing		0	0	150
EX24-Utilities-Building Oprtns		0	20,200	27,150
EX25-Rental/Lease		0	6,300	2,000
EX26-Professional Charges		10	1,000	1,000
EX28-Maintenance Services		0	15,700	15,700
EX29-Other Contractual		0	3,800	2,600
EX30-Office Supplies		0	900	1,600
EX31-Maintenance Supplies		0	20,350	15,700
EX32-Fuel/Oil-Vehicle Use		0	5,000	7,000
EX33-Misc Supplies		0	15,175	19,750
EX34-Equipment Under \$5,000		0	8,000	6,000
EX51-Equipment Over \$5000		0	0	5,000
<b>Division Total:</b>	<b>Fleet Maintenance</b>	<b>10</b>	<b>338,095</b>	<b>398,910</b>





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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units</b>				
EX11-Salaries & Wages		208,476	292,851	298,851
EX12-Benefits		46,678	71,794	76,826
EX14-Expenses Outside Of Boro		786	4,950	7,000
EX21-Communications		1,725	2,800	0
EX23-Printing		317	0	500
EX24-Utilities-Building Oprtns		4,252	8,300	9,200
EX25-Rental/Lease		17,564	34,000	40,000
EX26-Professional Charges		1,424	7,450	3,200
EX27-Insurance & Bond		18,856	21,690	22,180
EX28-Maintenance Services		5,936	23,933	22,250
EX29-Other Contractual		58,117	66,950	66,300
EX30-Office Supplies		748	1,700	1,950
EX31-Maintenance Supplies		14,197	58,425	36,100
EX32-Fuel/Oil-Vehicle Use		17,256	23,400	26,200
EX33-Misc Supplies		26,721	38,050	36,800
EX34-Equipment Under \$5,000		14,734	23,825	20,000
EX51-Equipment Over \$5000		58,801	30,000	45,000
<b>Division Total:</b>	<b>Rescue Units</b>	<b>496,588</b>	<b>710,118</b>	<b>712,357</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance</b>				
EX11-Salaries & Wages		0	0	800,950
EX12-Benefits		0	0	233,863
EX13-Expenses Within Borough		0	0	9,000
EX14-Expenses Outside Of Boro		0	0	15,500
EX21-Communications		0	0	2,700
EX22-Advertising		0	0	2,000
EX23-Printing		0	0	1,400
EX24-Utilities-Building Oprtns		0	0	74,100
EX25-Rental/Lease		0	0	90,000
EX26-Professional Charges		0	0	33,900
EX27-Insurance & Bond		0	0	14,180
EX28-Maintenance Services		0	0	50,700
EX29-Other Contractual		0	0	32,800
EX30-Office Supplies		0	0	9,000
EX31-Maintenance Supplies		0	0	46,700
EX32-Fuel/Oil-Vehicle Use		0	0	73,100
EX33-Misc Supplies		0	0	125,400
EX34-Equipment Under \$5,000		0	0	26,500



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance</b>				
<b>EX51-Equipment Over \$5000</b>				
		<u>0</u>	<u>0</u>	<u>25,000</u>
<b>Division Total:</b>	<b>Rural Ambulance</b>	<u>0</u>	<u>0</u>	<u>1,666,793</u>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P) FY13</b>				
EX11-Salaries & Wages		0	2,121,793	2,602,608
EX12-Benefits		0	1,017,670	1,206,249
EX14-Expenses Outside Of Boro		0	10,150	13,000
EX21-Communications		0	46,350	1,000
EX22-Advertising		0	1,700	1,700
EX23-Printing		0	3,505	6,000
EX24-Utilities-Building Oprtns		0	56,200	59,000
EX25-Rental/Lease		315	75,000	59,500
EX26-Professional Charges		40	91,015	99,015
EX27-Insurance & Bond		0	23,435	25,250
EX28-Maintenance Services		0	116,000	105,000
EX29-Other Contractual		0	31,750	56,500
EX30-Office Supplies		0	7,250	21,000
EX31-Maintenance Supplies		0	89,700	108,000
EX32-Fuel/Oil-Vehicle Use		0	102,000	92,000
EX33-Misc Supplies		0	339,310	335,000
EX34-Equipment Under \$5,000		0	74,432	25,000
EX51-Equipment Over \$5000		230	0	25,000



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Core Amb Dist #1 (C/WL/H/P) FY13	585	4,207,260	4,840,822



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 337-Amb Dist #2 (WL/H) - Use 336</b>				
EX11-Salaries & Wages		399,327	0	0
EX12-Benefits		136,719	0	0
EX21-Communications		11,132	0	0
EX23-Printing		562	0	0
EX24-Utilities-Building Oprtns		9,195	0	0
EX25-Rental/Lease		42,810	0	0
EX26-Professional Charges		20,550	0	0
EX27-Insurance & Bond		4,843	0	0
EX28-Maintenance Services		13,333	0	0
EX29-Other Contractual		4,646	0	0
EX30-Office Supplies		1,722	0	0
EX31-Maintenance Supplies		15,430	0	0
EX32-Fuel/Oil-Vehicle Use		23,739	0	0
EX33-Misc Supplies		59,896	0	0
EX34-Equipment Under \$5,000		14,586	0	0
EX51-Equipment Over \$5000		2,020	0	0
<b>Division Total:</b>	<b>Amb Dist #2 (WL/H) - Use 336</b>	<b>760,510</b>	<b>0</b>	<b>0</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Amb Dist #5 (W)</b>				
EX11-Salaries & Wages		117,668	189,739	0
EX12-Benefits		22,499	55,043	0
EX14-Expenses Outside Of Boro		279	1,294	0
EX21-Communications		5,709	8,975	0
EX22-Advertising		0	100	0
EX23-Printing		567	650	0
EX24-Utilities-Building Oprtns		9,132	28,500	0
EX25-Rental/Lease		1,393	25,750	0
EX26-Professional Charges		5,334	9,190	0
EX27-Insurance & Bond		1,179	1,340	0
EX28-Maintenance Services		4,836	15,050	0
EX29-Other Contractual		5,220	8,335	0
EX30-Office Supplies		1,884	4,100	0
EX31-Maintenance Supplies		3,811	19,800	0
EX32-Fuel/Oil-Vehicle Use		7,304	22,200	0
EX33-Misc Supplies		32,505	35,975	0
EX34-Equipment Under \$5,000		3,179	17,200	0
EX51-Equipment Over \$5000		230	0	0



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Amb Dist #5 (W)	<u>222,729</u>	<u>443,241</u>	<u>0</u>





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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 339-Amb Dist #9 (CL)</b>				
EX11-Salaries & Wages		0	29,633	0
EX12-Benefits		0	7,081	0
EX13-Expenses Within Borough		0	908	0
EX14-Expenses Outside Of Boro		0	1,719	0
EX21-Communications		0	2,400	0
EX22-Advertising		0	100	0
EX23-Printing		0	300	0
EX24-Utilities-Building Oprtns		0	5,000	0
EX27-Insurance & Bond		0	75	0
EX29-Other Contractual		0	2,062	0
<b>Division Total:</b>	<b>Amb Dist #9 (CL)</b>	<b>0</b>	<b>49,278</b>	<b>0</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 341-Amb Dist #1 (C) - Use 336</b>				
EX11-Salaries & Wages		1,121,853	0	0
EX12-Benefits		542,004	0	0
EX14-Expenses Outside Of Boro		211	0	0
EX21-Communications		10,656	0	0
EX23-Printing		3,004	0	0
EX24-Utilities-Building Oprtns		4,282	0	0
EX25-Rental/Lease		6,807	0	0
EX26-Professional Charges		48,996	0	0
EX27-Insurance & Bond		10,636	0	0
EX28-Maintenance Services		27,634	0	0
EX29-Other Contractual		26,166	0	0
EX30-Office Supplies		2,558	0	0
EX31-Maintenance Supplies		34,533	0	0
EX32-Fuel/Oil-Vehicle Use		48,369	0	0
EX33-Misc Supplies		128,194	0	0
EX34-Equipment Under \$5,000		19,797	0	0
EX51-Equipment Over \$5000		4,245	0	0
<b>Division Total:</b>	<b>Amb Dist #1 (C) - Use 336</b>	<b>2,039,945</b>	<b>0</b>	<b>0</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 343-Amb Dist #3 (P) - Use 336</b>				
EX11-Salaries & Wages		471,522	0	0
EX12-Benefits		185,865	0	0
EX14-Expenses Outside Of Boro		2,653	0	0
EX21-Communications		9,918	0	0
EX23-Printing		1,130	0	0
EX24-Utilities-Building Oprtns		17,645	0	0
EX25-Rental/Lease		2,938	0	0
EX26-Professional Charges		18,408	0	0
EX27-Insurance & Bond		5,631	0	0
EX28-Maintenance Services		20,477	0	0
EX29-Other Contractual		10,312	0	0
EX30-Office Supplies		1,067	0	0
EX31-Maintenance Supplies		15,923	0	0
EX32-Fuel/Oil-Vehicle Use		16,567	0	0
EX33-Misc Supplies		54,616	0	0
EX34-Equipment Under \$5,000		24,248	0	0
EX51-Equipment Over \$5000		1,790	0	0
<b>Division Total:</b>	<b>Amb Dist #3 (P) - Use 336</b>	<b>860,710</b>	<b>0</b>	<b>0</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)</b>				
EX11-Salaries & Wages		243,555	287,871	0
EX12-Benefits		41,401	81,234	0
EX13-Expenses Within Borough		189	79	0
EX14-Expenses Outside Of Boro		3,296	1,894	0
EX21-Communications		9,243	11,975	0
EX23-Printing		258	400	0
EX24-Utilities-Building Oprtns		16,617	28,050	0
EX25-Rental/Lease		13,118	13,500	0
EX26-Professional Charges		13,317	18,400	0
EX27-Insurance & Bond		5,545	6,370	0
EX28-Maintenance Services		15,345	18,800	0
EX29-Other Contractual		2,522	8,485	0
EX30-Office Supplies		1,131	2,200	0
EX31-Maintenance Supplies		8,415	13,500	0
EX32-Fuel/Oil-Vehicle Use		12,382	24,500	0
EX33-Misc Supplies		29,657	53,370	0
EX34-Equipment Under \$5,000		6,420	6,000	0
EX51-Equipment Over \$5000		690	0	0



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Amb Dist #4 (T/S/TC)	<u>423,101</u>	<u>576,628</u>	<u>0</u>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)</b>				
EX11-Salaries & Wages		74,718	118,239	0
EX12-Benefits		13,714	43,951	0
EX13-Expenses Within Borough		0	1,027	0
EX14-Expenses Outside Of Boro		0	2,300	0
EX21-Communications		1,655	7,075	0
EX22-Advertising		0	500	0
EX23-Printing		149	600	0
EX24-Utilities-Building Oprtns		1,848	19,250	0
EX25-Rental/Lease		12,505	12,150	0
EX26-Professional Charges		5,153	9,950	0
EX27-Insurance & Bond		2,110	2,435	0
EX28-Maintenance Services		6,529	11,400	0
EX29-Other Contractual		2,416	5,650	0
EX30-Office Supplies		260	2,600	0
EX31-Maintenance Supplies		5,015	11,100	0
EX32-Fuel/Oil-Vehicle Use		4,621	9,960	0
EX33-Misc Supplies		11,254	21,050	0
EX34-Equipment Under \$5,000		4,578	11,423	0



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Amb Dist #6 (S)	<u>146,525</u>	<u>290,660</u>	<u>0</u>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)</b>				
EX11-Salaries & Wages		95,395	154,639	0
EX12-Benefits		16,930	52,940	0
EX13-Expenses Within Borough		0	239	0
EX14-Expenses Outside Of Boro		34	819	0
EX21-Communications		2,449	5,975	0
EX23-Printing		186	300	0
EX24-Utilities-Building Oprtns		6,435	9,500	0
EX25-Rental/Lease		1,054	1,500	0
EX26-Professional Charges		6,294	9,000	0
EX27-Insurance & Bond		1,312	1,530	0
EX28-Maintenance Services		6,830	14,500	0
EX29-Other Contractual		4,810	5,050	0
EX30-Office Supplies		2,378	2,600	0
EX31-Maintenance Supplies		10,001	11,450	0
EX32-Fuel/Oil-Vehicle Use		6,141	10,700	0
EX33-Misc Supplies		19,781	21,950	0
EX34-Equipment Under \$5,000		1,742	10,300	0
EX51-Equipment Over \$5000		230	0	0





**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Amb Dist #7 (B)	<u>182,002</u>	<u>312,992</u>	<u>0</u>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)</b>				
EX11-Salaries & Wages		5,236	16,000	0
EX12-Benefits		1,295	3,061	0
EX13-Expenses Within Borough		0	600	0
EX14-Expenses Outside Of Boro		178	1,119	0
EX21-Communications		1,304	3,772	0
EX24-Utilities-Building Oprtns		6,607	11,400	0
EX26-Professional Charges		269	1,500	0
EX27-Insurance & Bond		1,824	2,110	0
EX28-Maintenance Services		2,716	4,400	0
EX29-Other Contractual		0	662	0
EX30-Office Supplies		0	200	0
EX31-Maintenance Supplies		302	1,250	0
EX32-Fuel/Oil-Vehicle Use		1,415	3,900	0
EX33-Misc Supplies		1,558	10,050	0
EX34-Equipment Under \$5,000		428	1,950	0
<b>Division Total:</b>	<b>Amb Dist #8 (LL)</b>	<b>23,132</b>	<b>61,974</b>	<b>0</b>



**Matanuska-Susitna Borough**  
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**Expense**

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
EX21-Communications		11,030	22,630	0
EX24-Utilities-Building Oprtns		48,752	78,296	81,505
EX25-Rental/Lease		275	29,590	450
EX26-Professional Charges		585	1,854	1,219
EX27-Insurance & Bond		4,272	4,900	5,120
EX28-Maintenance Services		7,920	16,354	12,129
EX29-Other Contractual		306	6,339	1,109
EX31-Maintenance Supplies		2,531	8,777	7,472
EX32-Fuel/Oil-Vehicle Use		49	1,170	783
EX33-Misc Supplies		671	1,197	1,197
EX34-Equipment Under \$5,000		426	7,397	4,982
EX51-Equipment Over \$5000		0	2,700	2,700
<b>Division Total:</b>	<b>Emergency Services Bldg</b>	<b>76,817</b>	<b>181,204</b>	<b>118,666</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. PI. Board</b>				
<b>EX21-Communications</b>				
		0	90	0
<b>EX22-Advertising</b>				
		0	2,000	2,000
<b>EX23-Printing</b>				
		0	1,300	8,000
<b>EX29-Other Contractual</b>				
		0	60	60
<b>EX30-Office Supplies</b>				
		0	1,050	1,050
<b>EX33-Misc Supplies</b>				
		38	850	850
<b>Division Total:</b>	<b>Local Emer. PI. Board</b>	<u>38</u>	<u>5,350</u>	<u>11,960</u>
<b>Department Total:</b>	<b>Emergency Services</b>	8,124,281	10,482,069	10,859,208





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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks</b>				
	<b>EX24-Utilities-Building Oprtns</b>	612	1,000	800
	<b>EX29-Other Contractual</b>	0	2,000	2,000
	<b>EX31-Maintenance Supplies</b>	212	2,135	2,600
<b>Division Total:</b>	<b>Outdoor Ice Rinks</b>	824	5,135	5,400



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena</b>				
EX11-Salaries & Wages		317,516	310,658	320,010
EX12-Benefits		217,873	232,142	241,640
EX13-Expenses Within Borough		462	500	500
EX21-Communications		4,674	5,400	0
EX22-Advertising		1,946	2,500	2,800
EX23-Printing		203	250	250
EX24-Utilities-Building Oprtns		140,864	154,175	170,725
EX25-Rental/Lease		18,099	16,200	22,300
EX26-Professional Charges		3,392	3,880	3,500
EX28-Maintenance Services		20,620	8,505	8,640
EX29-Other Contractual		23,573	22,840	28,550
EX30-Office Supplies		305	550	500
EX31-Maintenance Supplies		12,885	20,450	15,450
EX32-Fuel/Oil-Vehicle Use		245	575	375
EX33-Misc Supplies		4,125	5,327	5,475
EX34-Equipment Under \$5,000		2,798	5,343	2,285
<b>Division Total:</b>	<b>Brett Memorial Ice Arena</b>	<b>769,580</b>	<b>789,295</b>	<b>823,000</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services</b>				
EX11-Salaries & Wages		52,897	139,009	147,228
EX12-Benefits		59,632	105,280	109,213
EX13-Expenses Within Borough		104	900	1,000
EX14-Expenses Outside Of Boro		0	4,850	0
EX21-Communications		30	425	100
EX22-Advertising		550	0	0
EX23-Printing		0	100	100
EX26-Professional Charges		90	3,300	300
EX28-Maintenance Services		0	0	300
EX30-Office Supplies		26	0	50
EX31-Maintenance Supplies		0	100	400
EX33-Misc Supplies		9	700	700
EX34-Equipment Under \$5,000				
		1,826	3,995	0
<b>Division Total:</b>	<b>Recreational Services</b>	<b>115,164</b>	<b>258,659</b>	<b>259,391</b>





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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools</b>				
EX11-Salaries & Wages		761,731	791,795	797,066
EX12-Benefits		531,694	624,508	635,299
EX13-Expenses Within Borough		488	1,000	500
EX21-Communications		11,565	12,000	0
EX22-Advertising		186	1,000	1,000
EX23-Printing		924	1,000	1,000
EX24-Utilities-Building Oprtns		282	700	700
EX25-Rental/Lease		1,487	3,000	3,000
EX26-Professional Charges		996	8,492	6,000
EX28-Maintenance Services		13,294	11,500	11,500
EX29-Other Contractual		3,731	5,900	5,900
EX30-Office Supplies		1,736	2,500	2,000
EX31-Maintenance Supplies		50,894	83,700	67,300
EX33-Misc Supplies		6,042	14,700	8,700
EX34-Equipment Under \$5,000		17,463	18,374	27,600
<b>Division Total:</b>	<b>Community Pools</b>	<b>1,402,513</b>	<b>1,580,169</b>	<b>1,567,565</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks &amp; Recreation</b>				
EX11-Salaries & Wages		257,709	265,244	143,592
EX12-Benefits		142,494	156,625	73,533
EX13-Expenses Within Borough		1,092	400	200
EX14-Expenses Outside Of Boro		0	50	50
EX21-Communications		2,938	3,430	40
EX22-Advertising		550	600	300
EX23-Printing		1,555	1,330	750
EX24-Utilities-Building Oprtns		19,947	18,453	18,858
EX25-Rental/Lease		2,934	6,120	4,060
EX26-Professional Charges		2,056	3,054	934
EX28-Maintenance Services		4,473	11,483	14,150
EX29-Other Contractual		15,952	16,605	24,680
EX30-Office Supplies		1,321	1,150	275
EX31-Maintenance Supplies		29,448	38,780	15,500
EX32-Fuel/Oil-Vehicle Use		11,041	11,800	5,850
EX33-Misc Supplies		7,690	14,675	5,135
EX34-Equipment Under \$5,000		17,313	11,436	10,000
EX51-Equipment Over \$5000		215	13,000	0



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Parks & Recreation	<u>518,728</u>	<u>574,235</u>	<u>317,907</u>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
EX11-Salaries & Wages		155,670	282,535	324,829
EX12-Benefits		98,735	212,540	240,233
EX13-Expenses Within Borough		1,175	1,900	1,400
EX14-Expenses Outside Of Boro		6,749	8,940	10,890
EX21-Communications		858	1,030	400
EX26-Professional Charges		230	990	250
EX28-Maintenance Services		0	600	600
EX29-Other Contractual		14,343	42,446	23,215
EX30-Office Supplies		327	500	500
EX33-Misc Supplies		0	525	200
EX34-Equipment Under \$5,000		4,773	2,965	240
<b>Division Total:</b>	<b>Community Develop-Admin</b>	<b>282,860</b>	<b>554,971</b>	<b>602,757</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment</b>				
<b>EX29-Other Contractual</b>				
		<u>25,304</u>	<u>26,160</u>	<u>26,160</u>
<b>Division Total:</b>	<b>Community Enrichment</b>	<b>25,304</b>	<b>26,160</b>	<b>26,160</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.</b>				
EX11-Salaries & Wages		30,264	37,987	132,252
EX12-Benefits		15,303	17,909	62,998
EX13-Expenses Within Borough		0	0	200
EX21-Communications		0	0	25
EX22-Advertising		0	0	300
EX23-Printing		0	0	750
EX24-Utilities-Building Oprtns		0	2,892	3,000
EX25-Rental/Lease		0	360	2,100
EX26-Professional Charges		0	0	250
EX28-Maintenance Services		0	0	8,620
EX29-Other Contractual		13,414	28,000	5,740
EX30-Office Supplies		0	0	275
EX31-Maintenance Supplies		4,894	14,500	12,750
EX32-Fuel/Oil-Vehicle Use		0	0	5,850
EX33-Misc Supplies		0	0	6,735
EX34-Equipment Under \$5,000		0	0	6,300
EX51-Equipment Over \$5000		0	0	14,468
<b>Division Total:</b>	<b>Recreation Infrastructure Maint.</b>	<b>63,875</b>	<b>101,648</b>	<b>262,613</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management</b>				
EX11-Salaries & Wages		107,587	120,227	94,997
EX12-Benefits		65,339	73,746	65,285
EX13-Expenses Within Borough		1,137	2,000	1,500
EX14-Expenses Outside Of Boro		413	500	500
EX26-Professional Charges		370	5,265	1,145
EX28-Maintenance Services		0	0	9,000
EX29-Other Contractual		0	3,868	0
EX31-Maintenance Supplies		992	200	200
EX32-Fuel/Oil-Vehicle Use		0	300	300
EX33-Misc Supplies		3,258	3,466	3,400
EX34-Equipment Under \$5,000		2,151	4,499	0
<b>Division Total:</b>	<b>Trails Management</b>	<b>181,247</b>	<b>214,071</b>	<b>176,327</b>



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

9/5/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern Region</b>				
EX11-Salaries & Wages		0	0	59,602
EX12-Benefits		0	0	49,073
EX13-Expenses Within Borough		0	0	200
EX24-Utilities-Building Oprtns		0	0	10,170
EX25-Rental/Lease		0	0	840
EX26-Professional Charges		0	0	150
EX28-Maintenance Services		0	0	2,648
EX30-Office Supplies		0	0	150
EX31-Maintenance Supplies		0	0	6,150
EX32-Fuel/Oil-Vehicle Use		0	0	2,350
EX33-Misc Supplies		0	0	2,020
EX34-Equipment Under \$5,000		0	0	1,860
Division Total:	Community Dev - Northern Region	<u>0</u>	<u>0</u>	<u>135,213</u>
Department Total:	Community Development	<u>3,360,095</u>	<u>4,104,343</u>	<u>4,176,333</u>
Fund Total:	AREAWIDE	131,378,286	129,588,049	134,919,802





## **SPECIAL REVENUE FUNDS**

These funds account for revenues from specific revenue sources, including property taxes, grants, service fees and rental charges which are designated to finance particular functions and activities.

## **NON-AREAWIDE SERVICES**

This fund accounts for the non-areawide operations of the borough, such as economic development, animal care and libraries outside of the cities.

**RECONCILIATION OF FUND BALANCE: 200**

**NON-AREAWIDE**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	4,156,981	4,459,529	5,062,340
TOTAL EXPENDITURES	4,308,768	4,843,766	5,332,083

Audit fund balance 6/30/2012			684,060
Estimated revenue 2012-2013 fiscal year	4,459,529		
Estimated expenditures 2012-2013 fiscal year	(4,843,766)		
Adjustment to Fund Balance		(384,237)	
Estimated total fund balance 6/30/2013			299,823
Fiscal Year 2014 operations:			
Estimated operating revenues	5,062,340		
Estimated expenditures	(4,215,083)		
Transfers out:			
Areawide	(85,000)		
Debt Service	(562,000)		
Capital	(470,000)		
Estimated FY2014 adjustment to fund balance		(269,743)	
Estimated total fund balance 6/30/2014			30,080
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 fund balance at 6/30/2014			80

**FY 2014 REVENUE SUMMARY: FUND 200**

**NON-AREAWIDE**

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
PROPERTY TAXES	2,899,685	3,338,000	3,568,437
STATE GRANTS & SHARED REVENUES	899,019	782,000	1,145,711
FEES & OTHER MISC. INCOME	265,906	227,500	244,050
INTEREST EARNINGS	25	290	25
RECOVERIES & TRANSFERS	68,838	95,852	103,117
MISCELLANEOUS	23,508	15,887	1,000
<b>TOTAL REVENUES</b>	<b>4,156,981</b>	<b>4,459,529</b>	<b>5,062,340</b>

**REVENUE DETAIL: FUND 200**

**NON-AREAWIDE**

ACCOUNT	CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
	<b>GENERAL PROPERTY TAXES:</b>			
311 100	Real Property Taxes	2,550,340	2,991,200	3,232,300
311 102	Real Property Taxes - Delinquent	89,223	80,000	65,381
311 200	Personal Property Tax	4,701	-	3,366
311 202	Personal Property Tax - Delinquent	134	-	-
311 400	Penalty and Interest	35,347	40,000	35,000
311 500	Vehicle Tax/State Collected	219,940	226,800	232,390
	<b>TOTAL 311</b>	<b>2,899,685</b>	<b>3,338,000</b>	<b>3,568,437</b>
	<b>STATE GRANTS:</b>			
334 400	Sutton Library	8,125	8,000	8,000
334 400	Talkeetna Library	8,125	8,000	8,000
334 400	Big Lake Library	8,125	8,000	8,000
334 400	Willow Library	8,125	8,000	8,000
	<b>TOTAL 334</b>	<b>32,500</b>	<b>32,000</b>	<b>32,000</b>
	<b>STATE SHARED REVENUE:</b>			
335 350	State Shared Revenue	-	-	373,711
	<b>TOTAL 335</b>	<b>-</b>	<b>-</b>	<b>373,711</b>
	<b>STATE PAYMENT-IN-LIEU-OF-TAXES:</b>			
336 100	Utility Co-Operative Tax	739,229	750,000	740,000
	<b>TOTAL 336</b>	<b>739,229</b>	<b>750,000</b>	<b>740,000</b>
	<b>OTHER STATE REVENUE:</b>			
337 800	State PERS Relief	127,290	-	-
	<b>TOTAL 337</b>	<b>127,290</b>	<b>-</b>	<b>-</b>
	<b>GENERAL GOVERNMENT:</b>			
341 900	Miscellaneous Fees	375	300	300
341 935	Library Fees & Fines	22,161	20,000	20,000
341 XXX	Animal Care Fees	175,006	147,700	157,650
341 955	Animal Microchips	24,221	25,000	25,000
341 956	Animal Care Crematory Fees	9,446	8,000	8,000
341 960	Animal Care Fines	11,476	10,000	15,000
341 995	Vehicle Removal Fees	-	2,000	100
	<b>TOTAL 341</b>	<b>242,685</b>	<b>213,000</b>	<b>226,050</b>

**REVENUE DETAIL: FUND 200**

**NON-AREAWIDE**

ACCOUNT	CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
	<b>ANIMAL CARE FEES:</b>			
345 000	Animal Care - Retr Cks	153	-	-
345 100	A/C Wasilla	14,155	7,000	10,000
345 200	A/C Palmer	8,913	6,500	8,000
345 300	A/C Houston	-	1,000	0
	TOTAL 345	23,221	14,500	18,000
	<b>INTEREST EARNINGS:</b>			
361 100	Interest Earnings	25	290	25
	TOTAL 361	25	290	25
	<b>RECOVERY WAGES,FRINGE,EXP.</b>			
368 400	From Cities	-	37,248	39,802
368 500	From School District	68,838	58,604	63,315
	TOTAL 368	68,838	95,852	103,117
	<b>OTHER REVENUES</b>			
369 100	Miscellaneous	1,413	500	-
369 900	Donations	22,095	15,387	1,000
	TOTAL 369	23,508	15,887	1,000
	<b>TOTAL REVENUES</b>	<b>4,156,981</b>	<b>4,459,529</b>	<b>5,062,340</b>

311 000 GENERAL PROPERTY TAXES

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$7,103,941,300 for non-areawide purposes. A mill rate of .52 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	6,474,385,000	3,366,600	0	134,300	3,232,300
Sr Cit/Vet	560,810,200	291,600	291,600	0	0
Farm	63,583,400	0	0	0	0
Personal	5,162,700	3,466	0	100	3,366
Total	7,103,941,300	3,661,666	291,600	134,400	3,235,666

311 100	Real Property Taxes-Current	3,232,300
311 102	Real Property Taxes-Delinquent	65,381
311 200	Personal Property Taxes-Current	3,747

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 2014 is estimated at \$35,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$232,390 in vehicle tax revenue for fiscal year 2014.



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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.

335 350 STATE SHARED REVENUE

335 350 STATE SHARED REVENUES: in the amount of \$373,711 have been allocated in fiscal year 2014 to nonareawide.

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 \$740,000.

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 \$157,650.

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 2014.

341 960 ANIMAL CARE FINES: \$15,000 is estimated for animal care fines.

341 995 VEHICLE REMOVAL FEES: Estimated revenue from the removal of vehicles is \$100.

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 \$10,000.

345 200 ANIMAL CARE PALMER: Estimated revenue from City of Palmer generated by Animal Care fees for services provided within the city limits is estimated at \$8,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$25 for fiscal year 2014.

368 XXX 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 2014 the school district's portion is \$103,117.

369 XXX OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2014 are projected to equal \$1,000.

**EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE**

Division	Division Name	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
000	Intergovernmental Transfers	656,000	650,000	647,000
000	Capital Projects	143,000	92,187	470,000
415	Vehicle Removal Program	27,396	43,009	45,832
110	Administration	-	1,000	1,000
113	Common Contractual	-	2,000	2,000
114	Economic Development	205,564	393,193	397,431
606	Animal Care	1,839,759	2,028,622	2,046,453
614	Animal Care Board	815	4,550	4,550
129	Recreational Services	-	-	-
501	Library Board	943	1,000	1,000
503	Sutton Library	252,842	294,209	299,716
504	Talkeetna Library	239,491	286,508	300,659
505	Trapper Creek Library	143,908	154,183	161,745
507	Willow Library	264,686	274,687	307,713
508	Big Lake Library	314,666	349,176	366,194
121	Information Technology	219,698	269,442	280,790
	<b>FUND 200 TOTAL</b>	4,308,768	4,843,766	5,332,083



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	2,550,340	2,991,200	3,232,300
311.102	Real Property-Delinquent	89,223	80,000	65,381
311.200	Personal Property	4,701	0	3,366
311.202	Personal Property-Delinq	134	0	0
311.400	Penalty & Interest	35,347	40,000	35,000
311.500	Vehicle Tax State Collec	219,940	226,800	232,390
<b>Total</b>	<b>General Property Taxes</b>	<b>2,899,685</b>	<b>3,338,000</b>	<b>3,568,437</b>
<b>RE34-State Grants</b>				
334.400	Library	32,500	32,000	32,000
<b>Total</b>	<b>State Grants</b>	<b>32,500</b>	<b>32,000</b>	<b>32,000</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	0	0	373,711
<b>Total</b>	<b>State Shared Revenue</b>	<b>0</b>	<b>0</b>	<b>373,711</b>
<b>RE36-State Pilot</b>				
336.100	Utility	739,229	750,000	740,000
<b>Total</b>	<b>State Pilot</b>	<b>739,229</b>	<b>750,000</b>	<b>740,000</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	127,290	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>127,290</b>	<b>0</b>	<b>0</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.900	Miscellaneous Fees	375	300	300
341.908	Sale-Miscellaneous Items	1,698	0	0
341.935	Library Fees & Fines	22,161	20,000	20,000
341.950	Animal Licensing Fees	17,529	20,000	20,000
341.951	Kennel Licensing Fees	4,987	3,500	3,500
341.952	Animal Impound Fees	22,812	20,000	20,000
341.953	Kennel & Boarding Fees	13,823	15,000	15,000
341.954	Animal Adoption Fees	32,051	25,000	30,000
341.955	Animal Microchips	24,221	25,000	25,000
341.956	A/C Crematory Fees	9,446	8,000	8,000
341.957	Euthanasia Fees	4,075	4,000	3,900
341.958	Spay/Neuter Fees	52,155	35,000	40,000
341.959	Animal Treatment Fees	25,620	25,000	25,000
341.960	Animal Care Fines	11,476	10,000	15,000
341.961	Animal Supply Sales	256	200	250
341.995	Vehicle Removal Fees	0	2,000	100
<b>Total</b>	<b>General Government</b>	<b>242,685</b>	<b>213,000</b>	<b>226,050</b>
<b>RE45-Animal Care Fees</b>				
345.000	Animal Care - Retr Cks	153	0	0
345.100	A/C Wasilla	14,155	7,000	10,000
345.200	A/C Palmer	8,913	6,500	8,000
345.300	A/C Houston	0	1,000	0
<b>Total</b>	<b>Animal Care Fees</b>	<b>23,221</b>	<b>14,500</b>	<b>18,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	25	290	25
<b>Total</b>	<b>Interest Earnings</b>	<b>25</b>	<b>290</b>	<b>25</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.400	Cities	0	37,248	39,802
368.500	School District	68,838	58,604	63,315
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>68,838</b>	<b>95,852</b>	<b>103,117</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	1,413	500	0
369.900	Donations	22,095	15,387	1,000
<b>Total</b>	<b>Other Revenue Sources</b>	<b>23,508</b>	<b>15,887</b>	<b>1,000</b>
<b>Division Total: Non-Departmental</b>		<b>4,156,981</b>	<b>\$4,459,529</b>	<b>\$5,062,340</b>



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

**Revenue**

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>4,156,981</b>	<b>\$4,459,529</b>	<b>\$5,062,340</b>
<b>Fund Total:</b>	<b>NON AREAWIDE</b>	<b>4,156,981</b>	<b>\$4,459,529</b>	<b>\$5,062,340</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	15,000	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	20,000	20,000	20,000
443.300	Maintenance	10,000	10,000	10,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>EX45-Operating Fund Transfers</b>				
445.143	Trnfr To- Debt Svc (NonAW)	571,000	565,000	562,000
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>571,000</b>	<b>565,000</b>	<b>562,000</b>
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	95,000	7,187	0
446.700	Tfr415/425/430/435/440/47	48,000	85,000	470,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>143,000</b>	<b>92,187</b>	<b>470,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>799,000</b>	<b>742,187</b>	<b>1,117,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>799,000</b>	<b>742,187</b>	<b>1,117,000</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration</b>				
<b>EX22-Advertising</b>				
422.000	Advertising	0	1,000	1,000
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Administration</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>





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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	62,129	149,256	157,208
411.300	Overtime Wages	157	1,500	1,500
<b>Total Salaries &amp; Wages</b>		<b>62,286</b>	<b>150,756</b>	<b>158,708</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	25,079	46,600	48,200
412.190	Life Insurance	0	286	286
412.200	Unemployment Contrib	374	908	953
412.300	Medicare	904	2,194	2,302
412.400	Retirement Contrib. - DB Plan	0	54,210	56,627
412.410	PERS Tier IV - DC Plan	11,305	0	0
412.411	PERS Tier IV - Health Plan	317	0	0
412.412	PERS Tier IV - HRA	1,959	0	0
412.413	PERS Tier IV - OD&D	122	0	0
412.600	Workers Compensation	754	1,997	2,305
412.700	Sbs Contribution	3,819	9,272	9,729
<b>Total Benefits</b>		<b>44,633</b>	<b>115,467</b>	<b>120,402</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	381	315	1,000
413.200	Expense Reimb-Within Boro	780	3,650	1,600
<b>Total Expenses Within Borough</b>		<b>1,161</b>	<b>3,965</b>	<b>2,600</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	111	56	500
414.200	Exp Reimb- Outside Boro	2,195	11,935	6,500
414.400	Travel Tickets	1,750	4,804	7,000
<b>Total Expenses Outside Of Boro</b>		<b>4,056</b>	<b>16,795</b>	<b>14,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	560	1,500	1,600
421.200	Postage	0	20	1,600
<b>Total Communications</b>		<b>560</b>	<b>1,520</b>	<b>3,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	3,245	8,000
<b>Total Advertising</b>		<b>0</b>	<b>3,245</b>	<b>8,000</b>
<b>EX23-Printing</b>				
423.000	Printing	863	1,800	5,000
<b>Total Printing</b>		<b>863</b>	<b>1,800</b>	<b>5,000</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	535	1,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>535</b>	<b>1,000</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	6,316	15,970	15,000
426.600	Computer Software	0	200	1,500
426.900	Other Professional Chgs	69,980	75	0
<b>Total</b>	<b>Professional Charges</b>	<b>76,296</b>	<b>16,245</b>	<b>16,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	383	420	390
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>383</b>	<b>420</b>	<b>390</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	3,280	2,000
429.210	Training/Instructor Fees	210	2,500	500
429.900	Other Contractual	7,950	72,935	54,031
<b>Total</b>	<b>Other Contractual</b>	<b>8,160</b>	<b>78,715</b>	<b>56,531</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	123	1,000	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>123</b>	<b>1,000</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	0	200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>0</b>	<b>200</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	0	45	0
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>45</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	75	200
433.300	Books/Subscriptions	226	1,810	1,500
433.900	Other Supplies	1,079	500	500
<b>Total</b>	<b>Misc Supplies</b>	<b>1,305</b>	<b>2,385</b>	<b>2,200</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	4,994	0	4,000
434.100	Other Equip under \$5,000	479	300	1,200
434.300	Furniture Under \$5,000	265	0	500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>5,738</b>	<b>300</b>	<b>5,700</b>
<b>Division Total:</b>	<b>Economic Development</b>	<b>205,564</b>	<b>393,193</b>	<b>397,431</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	746,843	737,064	746,960
411.200	Temp Wages & Adjmts	153,078	160,650	163,860
411.300	Overtime Wages	22,166	22,500	22,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>922,087</b>	<b>920,214</b>	<b>933,320</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	238,403	278,435	285,585
412.190	Life Insurance	0	1,709	1,695
412.200	Unemployment Contrib	5,533	5,567	5,600
412.300	Medicare	13,371	13,452	13,534
412.400	Retirement Contrib. - DB Plan	140,240	274,916	274,543
412.410	PERS Tier IV - DC Plan	64,299	0	0
412.411	PERS Tier IV - Health Plan	1,775	0	0
412.412	PERS Tier IV - HRA	10,221	0	0
412.413	PERS Tier IV - OD&D	691	0	0
412.600	Workers Compensation	43,760	50,991	56,610
412.700	Sbs Contribution	55,634	56,869	57,213
<b>Total</b>	<b>Benefits</b>	<b>573,927</b>	<b>681,939</b>	<b>694,780</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	483	150	150
413.300	Exp Allowance-Within Boro	0	150	150
413.900	Other Exp - Within Boro	0	400	400
<b>Total</b>	<b>Expenses Within Borough</b>	<b>483</b>	<b>900</b>	<b>900</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	7,692	3,000	3,000
414.300	Expense Allow- O/S Boro	141	0	0
414.400	Travel Tickets	3,565	3,750	3,750
414.800	Moving Expenses	2,500	0	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>13,898</b>	<b>7,050</b>	<b>7,050</b>
<b>EX21-Communications</b>				
421.100	Telephone	14,947	20,580	17,780
421.200	Postage	428	1,500	3,500
421.300	Communication Network	1,083	1,000	3,000
<b>Total</b>	<b>Communications</b>	<b>16,458</b>	<b>23,080</b>	<b>24,280</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,727	2,645	1,500
<b>Total</b>	<b>Advertising</b>	<b>1,727</b>	<b>2,645</b>	<b>1,500</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX23-Printing</b>				
423.000	Printing	3,510	1,190	3,500
<b>Total</b>	<b>Printing</b>	<b>3,510</b>	<b>1,190</b>	<b>3,500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	40,518	45,000	45,000
424.300	Natural Gas	40,931	55,000	65,000
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	1,921	1,800	1,800
424.600	Heating Fuel-Oil	0	400	500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>83,370</b>	<b>102,500</b>	<b>112,600</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	200	200
425.300	Equipment Rental	966	1,000	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>966</b>	<b>1,200</b>	<b>1,200</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	0	500
426.300	Dues & Fees	1,514	1,413	3,000
426.600	Computer Software	1,052	0	0
426.900	Other Professional Chgs	2,307	6,000	6,000
<b>Total</b>	<b>Professional Charges</b>	<b>4,873</b>	<b>7,413</b>	<b>9,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	11,622	13,400	13,930
427.500	Liability Insurance	2,465	2,700	2,370
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>14,087</b>	<b>16,100</b>	<b>16,300</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	4,012	6,425	6,000
428.200	Grounds Maint Services	450	1,200	1,200
428.300	Equipment Maint Services	5,822	5,746	6,171
428.400	Vehicle Maint Services	0	1,500	2,000
428.500	Commun Equip Maint Servic	0	330	3,330
428.920	Other Maintenance Service	336	250	250
<b>Total</b>	<b>Maintenance Services</b>	<b>10,620</b>	<b>15,451</b>	<b>18,951</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	3,122	4,500	4,500
429.210	Training/Instructor Fees	5,800	(277)	3,000
429.710	Testing	0	753	550
429.900	Other Contractual	6,927	14,801	11,000
<b>Total</b>	<b>Other Contractual</b>	<b>15,849</b>	<b>19,777</b>	<b>19,050</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care &amp; Regulation</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	8,418	5,000	5,000
430.200	Copier/Fax Supplies	216	2,300	2,300
<b>Total</b>	<b>Office Supplies</b>	<b>8,634</b>	<b>7,300</b>	<b>7,300</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	495	600	1,680
431.200	Building Maint Supplies	5,501	12,900	8,000
431.300	Equipment Maint Supplies	4,592	3,700	10,000
431.400	Grounds Maint Supplies	169	1,500	1,500
431.900	Other Maint. Supplies	125	400	400
<b>Total</b>	<b>Maintenance Supplies</b>	<b>10,882</b>	<b>19,100</b>	<b>21,580</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	250	350
432.200	Gas	24,661	37,500	42,500
432.300	Diesel Fuel	0	800	1,800
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>24,661</b>	<b>38,550</b>	<b>44,650</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	5,750	5,200	5,200
433.110	Clothing	3,631	2,500	2,500
433.120	Tools under \$500	611	500	500
433.200	Medical Supplies	533	600	600
433.300	Books/Subscriptions	80	500	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	2,019	5,000	2,000
433.900	Other Supplies	92,809	100,265	83,800
433.950	AC&R Animal Supplies	12,329	27,000	22,000
<b>Total</b>	<b>Misc Supplies</b>	<b>117,762</b>	<b>142,065</b>	<b>117,600</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	5,992	12,648	9,892
434.100	Other Equip under \$5,000	9,739	9,500	2,500
434.300	Furniture Under \$5,000	234	0	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>15,965</b>	<b>22,148</b>	<b>12,392</b>
<b>Division Total:</b>	<b>Animal Care &amp; Regulation</b>	<b>1,839,759</b>	<b>2,028,622</b>	<b>2,046,453</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care &amp; Reg. Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	473	800	800
<b>Total</b>	<b>Expenses Within Borough</b>	<b>473</b>	<b>800</b>	<b>800</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	100	100
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>EX23-Printing</b>				
423.000	Printing	0	500	500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	342	1,500	1,500
<b>Total</b>	<b>Professional Charges</b>	<b>342</b>	<b>1,500</b>	<b>1,500</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	1,550	1,550
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>1,550</b>	<b>1,550</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	100	100
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>Division Total:</b>	<b>Animal Care &amp; Reg. Board</b>	<b>815</b>	<b>4,550</b>	<b>4,550</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>2,046,138</b>	<b>2,427,365</b>	<b>2,449,434</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	67,738	74,388	80,691
411.300	Overtime Wages	570	1,350	2,000
<b>Total Salaries &amp; Wages</b>		<b>68,308</b>	<b>75,738</b>	<b>82,691</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	19,950	23,300	24,100
412.190	Life Insurance	0	143	143
412.200	Unemployment Contrib	410	458	497
412.300	Medicare	991	1,104	1,200
412.400	Retirement Contrib. - DB Plan	25,791	25,396	29,505
412.600	Workers Compensation	823	1,006	1,201
412.700	Sbs Contribution	4,188	4,669	5,069
<b>Total Benefits</b>		<b>52,153</b>	<b>56,076</b>	<b>61,715</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	50	50
414.200	Exp Reimb- Outside Boro	0	787	1,305
414.400	Travel Tickets	0	1,200	1,100
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>2,037</b>	<b>2,455</b>
<b>EX21-Communications</b>				
421.100	Telephone	1,029	960	1,200
421.200	Postage	57	100	100
421.300	Communication Network	5,841	6,235	16,848
<b>Total Communications</b>		<b>6,927</b>	<b>7,295</b>	<b>18,148</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	150	150	300
426.600	Computer Software	71,126	102,293	95,838
<b>Total Professional Charges</b>		<b>71,276</b>	<b>102,443</b>	<b>96,138</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	195	225	190
<b>Total Insurance &amp; Bond</b>		<b>195</b>	<b>225</b>	<b>190</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,636	4,893
429.900	Other Contractual	1,125	460	0
<b>Total Other Contractual</b>		<b>1,125</b>	<b>2,096</b>	<b>4,893</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	168	0
<b>Total Office Supplies</b>		<b>0</b>	<b>168</b>	<b>0</b>





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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	2,682	2,750
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>2,682</b>	<b>2,750</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	802	0
433.300	Books/Subscriptions	9,544	9,808	10,310
433.900	Other Supplies	836	0	0
<b>Total</b>	<b>Misc Supplies</b>	<b>10,380</b>	<b>10,610</b>	<b>10,310</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	9,334	10,072	1,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>9,334</b>	<b>10,072</b>	<b>1,500</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>219,698</b>	<b>269,442</b>	<b>280,790</b>
<b>Department Total:</b>	<b>Information Technology</b>	<b>219,698</b>	<b>269,442</b>	<b>280,790</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.800	Insurance Adjusters Fees	0	2,000	2,000
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>Division Total:</b>	<b>Common Contractual</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>



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

6/12/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>Department Total:</b>	<b>Finance</b>	<hr/> 0	<hr/> 2,000	<hr/> 2,000



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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	6,229	6,610	8,009
411.200	Temp Wages & Adjmts	3,490	5,000	5,000
<b>Total Salaries &amp; Wages</b>		<b>9,719</b>	<b>11,610</b>	<b>13,009</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	1,995	2,330	2,410
412.190	Life Insurance	0	15	15
412.200	Unemployment Contrib	59	70	79
412.300	Medicare	141	169	189
412.400	Retirement Contrib. - DB Plan	2,352	2,369	2,858
412.600	Workers Compensation	1,518	1,594	1,894
412.700	Sbs Contribution	596	712	798
<b>Total Benefits</b>		<b>6,661</b>	<b>7,259</b>	<b>8,243</b>
<b>EX21-Communications</b>				
421.100	Telephone	241	800	850
421.200	Postage	76	600	600
<b>Total Communications</b>		<b>317</b>	<b>1,400</b>	<b>1,450</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	300	300
<b>Total Advertising</b>		<b>0</b>	<b>300</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	0	715	400
<b>Total Printing</b>		<b>0</b>	<b>715</b>	<b>400</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	121	0	100
<b>Total Utilities-Building Oprtns</b>		<b>121</b>	<b>0</b>	<b>100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	35	40	30
<b>Total Insurance &amp; Bond</b>		<b>35</b>	<b>40</b>	<b>30</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	2,800	2,500	2,700
<b>Total Maintenance Services</b>		<b>2,800</b>	<b>2,500</b>	<b>2,700</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	6,105	17,000	17,000
<b>Total Other Contractual</b>		<b>6,105</b>	<b>17,000</b>	<b>17,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	0	0	250
<b>Total Office Supplies</b>		<b>0</b>	<b>0</b>	<b>250</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	1,498	2,000	2,100
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,498</b>	<b>2,000</b>	<b>2,100</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	140	185	250
<b>Total</b>	<b>Misc Supplies</b>	<b>140</b>	<b>185</b>	<b>250</b>
<b>Division Total:</b>	<b>Vehicle Removal Program</b>	<b>27,396</b>	<b>43,009</b>	<b>45,832</b>



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

6/12/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>Department Total: Public Works</b>		<u>27,396</u>	<u>43,009</u>	<u>45,832</u>





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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board</b>				
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	943	1,000	1,000
<b>Total</b>	<b>Expenses Within Borough</b>	<b>943</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Library Board</b>	<b>943</b>	<b>1,000</b>	<b>1,000</b>





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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	101,611	111,370	114,138
411.200	Temp Wages & Adjmts	9,241	6,749	7,000
411.300	Overtime Wages	258	0	250
<b>Total Salaries &amp; Wages</b>		<b>111,110</b>	<b>118,119</b>	<b>121,388</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	38,199	40,775	42,175
412.190	Life Insurance	0	251	251
412.200	Unemployment Contrib	667	709	729
412.300	Medicare	506	1,713	1,761
412.400	Retirement Contrib. - DB Plan	36,541	40,021	40,814
412.600	Workers Compensation	1,277	1,560	2,391
412.700	Sbs Contribution	6,811	7,241	7,442
<b>Total Benefits</b>		<b>84,001</b>	<b>92,270</b>	<b>95,563</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	16	175	175
<b>Total Expenses Within Borough</b>		<b>16</b>	<b>175</b>	<b>175</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	175	175
414.200	Exp Reimb- Outside Boro	0	375	500
414.400	Travel Tickets	0	375	0
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>925</b>	<b>675</b>
<b>EX21-Communications</b>				
421.100	Telephone	3,758	7,100	7,200
421.200	Postage	790	800	800
<b>Total Communications</b>		<b>4,548</b>	<b>7,900</b>	<b>8,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	150	150	150
<b>Total Advertising</b>		<b>150</b>	<b>150</b>	<b>150</b>
<b>EX23-Printing</b>				
423.000	Printing	127	200	200
<b>Total Printing</b>		<b>127</b>	<b>200</b>	<b>200</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,090	6,000	7,200
424.500	Garbage Pickups	226	750	750
424.600	Heating Fuel-Oil	8,723	16,400	10,000
<b>Total Utilities-Building Oprtns</b>		<b>13,039</b>	<b>23,150</b>	<b>17,950</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,414	1,800	1,800
<b>Total</b>	<b>Rental/Lease</b>	<b>1,414</b>	<b>1,800</b>	<b>1,800</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	165	350	350
426.600	Computer Software	258	700	3,400
<b>Total</b>	<b>Professional Charges</b>	<b>423</b>	<b>1,050</b>	<b>3,750</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,836	6,670	7,670
427.500	Liability Insurance	288	320	310
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>3,124</b>	<b>6,990</b>	<b>7,980</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,583	2,855	11,500
428.200	Grounds Maint Services	3,000	2,000	2,000
428.300	Equipment Maint Services	41	250	250
<b>Total</b>	<b>Maintenance Services</b>	<b>4,624</b>	<b>5,105</b>	<b>13,750</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	487	500
429.710	Testing	503	510	510
429.900	Other Contractual	8,821	13,511	2,400
<b>Total</b>	<b>Other Contractual</b>	<b>9,324</b>	<b>14,508</b>	<b>3,410</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,007	900	900
430.200	Copier/Fax Supplies	0	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>1,007</b>	<b>1,100</b>	<b>1,100</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	199	200	200
431.300	Equipment Maint Supplies	0	250	250
431.400	Grounds Maint Supplies	34	125	125
431.900	Other Maint. Supplies	770	900	900
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,003</b>	<b>1,475</b>	<b>1,475</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	16,824	17,200	17,200
433.900	Other Supplies	610	1,762	1,600
<b>Total</b>	<b>Misc Supplies</b>	<b>17,434</b>	<b>18,962</b>	<b>18,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,498	0	2,900
434.100	Other Equip under \$5,000	0	1,380	650
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>1,498</b>	<b>1,380</b>	<b>3,550</b>



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

**Expense**

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Division Total:	Sutton Library	<u>252,842</u>	<u>295,259</u>	<u>299,716</u>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	82,765	87,996	93,356
411.200	Temp Wages & Adjmts	18,395	18,858	20,091
411.300	Overtime Wages	0	0	250
<b>Total Salaries &amp; Wages</b>		<b>101,160</b>	<b>106,854</b>	<b>113,697</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	38,199	37,979	39,283
412.190	Life Insurance	0	234	234
412.200	Unemployment Contrib	607	642	683
412.300	Medicare	1,467	1,550	1,649
412.400	Retirement Contrib. - DB Plan	21,086	31,538	33,399
412.410	PERS Tier IV - DC Plan	4,233	0	0
412.411	PERS Tier IV - Health Plan	137	0	0
412.412	PERS Tier IV - HRA	1,500	0	0
412.413	PERS Tier IV - OD&D	54	0	0
412.600	Workers Compensation	1,219	1,411	3,453
412.700	Sbs Contribution	6,202	6,551	6,970
<b>Total Benefits</b>		<b>74,704</b>	<b>79,905</b>	<b>85,671</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,022	2,172	3,047
<b>Total Expenses Within Borough</b>		<b>1,022</b>	<b>2,172</b>	<b>3,047</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	150	450	302
414.200	Exp Reimb- Outside Boro	190	2,017	2,025
414.400	Travel Tickets	345	0	850
<b>Total Expenses Outside Of Boro</b>		<b>685</b>	<b>2,467</b>	<b>3,177</b>
<b>EX21-Communications</b>				
421.100	Telephone	4,752	6,750	5,500
421.200	Postage	1,124	1,650	1,650
<b>Total Communications</b>		<b>5,876</b>	<b>8,400</b>	<b>7,150</b>
<b>EX22-Advertising</b>				
422.000	Advertising	186	350	375
<b>Total Advertising</b>		<b>186</b>	<b>350</b>	<b>375</b>
<b>EX23-Printing</b>				
423.000	Printing	1,183	275	275
<b>Total Printing</b>		<b>1,183</b>	<b>275</b>	<b>275</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,203	4,260	3,700
424.200	Water & Sewer	558	1,000	850
424.500	Garbage Pickups	711	850	780
424.600	Heating Fuel-Oil	3,005	4,800	4,500
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>7,477</b>	<b>10,910</b>	<b>9,830</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,382	1,380	1,380
<b>Total</b>	<b>Rental/Lease</b>	<b>1,382</b>	<b>1,380</b>	<b>1,380</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	435	1,220	615
426.600	Computer Software	210	2,650	1,710
<b>Total</b>	<b>Professional Charges</b>	<b>645</b>	<b>3,870</b>	<b>2,325</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	10,866	12,500	13,240
427.500	Liability Insurance	283	310	280
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>11,149</b>	<b>12,810</b>	<b>13,520</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,060	7,100	8,640
428.200	Grounds Maint Services	2,430	2,470	2,665
428.300	Equipment Maint Services	82	450	450
<b>Total</b>	<b>Maintenance Services</b>	<b>3,572</b>	<b>10,020</b>	<b>11,755</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	125	0	575
429.900	Other Contractual	2,439	5,780	5,380
<b>Total</b>	<b>Other Contractual</b>	<b>2,564</b>	<b>5,780</b>	<b>5,955</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,571	1,857	2,127
<b>Total</b>	<b>Office Supplies</b>	<b>1,571</b>	<b>1,857</b>	<b>2,127</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	465	875	850
431.300	Equipment Maint Supplies	0	200	200
431.400	Grounds Maint Supplies	313	400	450
431.900	Other Maint. Supplies	1,612	2,512	1,950
<b>Total</b>	<b>Maintenance Supplies</b>	<b>2,390</b>	<b>3,987</b>	<b>3,450</b>



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

**Expense**

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library</b>				
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	0	65	0
433.300	Books/Subscriptions	23,239	30,636	30,000
433.900	Other Supplies	685	1,850	2,250
<b>Total Misc Supplies</b>		<b>23,924</b>	<b>32,551</b>	<b>32,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	0	2,835
434.100	Other Equip under \$5,000	1	2,670	1,620
434.300	Furniture Under \$5,000	0	250	220
<b>Total Equipment Under \$5,000</b>		<b>1</b>	<b>2,920</b>	<b>4,675</b>
<b>Division Total:</b>	<b>Talkeetna Library</b>	<b>239,491</b>	<b>286,508</b>	<b>300,659</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	51,244	49,577	50,911
411.200	Temp Wages & Adjmts	6,627	7,000	7,140
411.300	Overtime Wages	0	0	250
<b>Total Salaries &amp; Wages</b>		<b>57,871</b>	<b>56,577</b>	<b>58,301</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	18,588	17,475	18,075
412.190	Life Insurance	0	108	108
412.200	Unemployment Contrib	348	340	350
412.300	Medicare	840	821	846
412.400	Retirement Contrib. - DB Plan	18,190	17,769	18,255
412.600	Workers Compensation	661	747	1,487
412.700	Sbs Contribution	3,548	3,469	3,574
<b>Total Benefits</b>		<b>42,175</b>	<b>40,729</b>	<b>42,695</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	1,199	1,950	1,700
<b>Total Expenses Within Borough</b>		<b>1,199</b>	<b>1,950</b>	<b>1,700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	290	290
414.200	Exp Reimb- Outside Boro	0	941	940
414.400	Travel Tickets	0	337	760
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>1,568</b>	<b>1,990</b>
<b>EX21-Communications</b>				
421.100	Telephone	4,502	5,610	6,135
421.200	Postage	469	550	550
<b>Total Communications</b>		<b>4,971</b>	<b>6,160</b>	<b>6,685</b>
<b>EX22-Advertising</b>				
422.000	Advertising	261	300	300
<b>Total Advertising</b>		<b>261</b>	<b>300</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	158	150	160
<b>Total Printing</b>		<b>158</b>	<b>150</b>	<b>160</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,251	4,975	4,975
424.500	Garbage Pickups	32	100	100
424.600	Heating Fuel-Oil	4,844	5,600	5,600
<b>Total Utilities-Building Oprtns</b>		<b>8,127</b>	<b>10,675</b>	<b>10,675</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	232	0	0
<b>Total</b>	<b>Rental/Lease</b>	<b>232</b>	<b>0</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	116	285	396
426.600	Computer Software	210	260	2,040
<b>Total</b>	<b>Professional Charges</b>	<b>326</b>	<b>545</b>	<b>2,436</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,824	2,100	2,190
427.500	Liability Insurance	154	170	150
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,978</b>	<b>2,270</b>	<b>2,340</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	480	325	325
428.200	Grounds Maint Services	3,645	4,003	4,500
428.300	Equipment Maint Services	1,400	1,507	2,000
<b>Total</b>	<b>Maintenance Services</b>	<b>5,525</b>	<b>5,835</b>	<b>6,825</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	986	375
429.710	Testing	150	190	245
429.900	Other Contractual	1,197	3,520	3,520
<b>Total</b>	<b>Other Contractual</b>	<b>1,347</b>	<b>4,696</b>	<b>4,140</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	658	1,000	1,100
430.200	Copier/Fax Supplies	0	200	200
<b>Total</b>	<b>Office Supplies</b>	<b>658</b>	<b>1,200</b>	<b>1,300</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	678	300	370
431.300	Equipment Maint Supplies	56	627	300
431.400	Grounds Maint Supplies	113	200	200
431.900	Other Maint. Supplies	420	470	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,267</b>	<b>1,597</b>	<b>1,370</b>
<b>EX33-Misc Supplies</b>				
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	12,880	16,011	16,500
433.900	Other Supplies	2,324	2,045	2,060
<b>Total</b>	<b>Misc Supplies</b>	<b>15,204</b>	<b>18,206</b>	<b>18,710</b>





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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,308	0	1,418
434.100	Other Equip under \$5,000	1,301	1,200	700
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,609</b>	<b>1,200</b>	<b>2,118</b>
<b>Division Total:</b>	<b>Trapper Ck Library</b>	<b>143,908</b>	<b>153,658</b>	<b>161,745</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	96,390	99,964	103,205
411.200	Temp Wages & Adjmts	13,806	16,783	16,208
411.300	Overtime Wages	37	0	250
<b>Total Salaries &amp; Wages</b>		<b>110,233</b>	<b>116,747</b>	<b>119,663</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	39,108	43,804	45,308
412.190	Life Insurance	0	269	269
412.200	Unemployment Contrib	662	701	718
412.300	Medicare	1,599	1,693	1,736
412.400	Retirement Contrib. - DB Plan	17,018	19,166	36,913
412.410	PERS Tier IV - DC Plan	9,140	0	0
412.411	PERS Tier IV - Health Plan	262	0	0
412.412	PERS Tier IV - HRA	1,796	0	0
412.413	PERS Tier IV - OD&D	102	0	0
412.600	Workers Compensation	1,329	1,542	3,191
412.700	Sbs Contribution	6,758	7,157	7,336
<b>Total Benefits</b>		<b>77,774</b>	<b>74,332</b>	<b>95,471</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	582	700	700
<b>Total Expenses Within Borough</b>		<b>582</b>	<b>700</b>	<b>700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	160	160
414.200	Exp Reimb- Outside Boro	0	700	1,200
414.400	Travel Tickets	0	0	600
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>860</b>	<b>1,960</b>
<b>EX21-Communications</b>				
421.100	Telephone	4,685	5,975	6,500
421.200	Postage	1,881	2,100	2,000
<b>Total Communications</b>		<b>6,566</b>	<b>8,075</b>	<b>8,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	186	200	200
<b>Total Advertising</b>		<b>186</b>	<b>200</b>	<b>200</b>
<b>EX23-Printing</b>				
423.000	Printing	0	100	100
<b>Total Printing</b>		<b>0</b>	<b>100</b>	<b>100</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	2,784	2,800	2,800
424.500	Garbage Pickups	1,870	1,800	2,000
424.600	Heating Fuel-Oil	17,078	17,100	16,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>21,732</b>	<b>21,700</b>	<b>20,800</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,582	1,810	1,740
<b>Total</b>	<b>Rental/Lease</b>	<b>1,582</b>	<b>1,810</b>	<b>1,740</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	110	310	310
426.600	Computer Software	455	380	2,720
<b>Total</b>	<b>Professional Charges</b>	<b>565</b>	<b>690</b>	<b>3,030</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	309	340	310
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>309</b>	<b>340</b>	<b>310</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	687	0
428.200	Grounds Maint Services	3,788	3,500	3,500
428.300	Equipment Maint Services	516	100	100
<b>Total</b>	<b>Maintenance Services</b>	<b>4,304</b>	<b>4,287</b>	<b>3,600</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	622	600
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	1,278	576	576
429.900	Other Contractual	2,436	3,408	4,808
<b>Total</b>	<b>Other Contractual</b>	<b>15,714</b>	<b>16,606</b>	<b>17,984</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	436	860	860
430.200	Copier/Fax Supplies	0	100	100
<b>Total</b>	<b>Office Supplies</b>	<b>436</b>	<b>960</b>	<b>960</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	100	100
431.300	Equipment Maint Supplies	373	125	195
431.400	Grounds Maint Supplies	49	500	500
431.900	Other Maint. Supplies	1,218	2,000	1,200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,640</b>	<b>2,725</b>	<b>1,995</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library</b>				
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	19,425	22,559	22,559
433.900	Other Supplies	464	150	1,150
<b>Total</b>	<b>Misc Supplies</b>	<b>19,889</b>	<b>22,709</b>	<b>23,709</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,498	0	5,670
434.100	Other Equip under \$5,000	716	1,321	1,321
434.300	Furniture Under \$5,000	960	0	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,174</b>	<b>1,321</b>	<b>6,991</b>
<b>Division Total:</b>	<b>Willow Library</b>	<b>264,686</b>	<b>274,162</b>	<b>307,713</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	118,850	118,756	121,816
411.200	Temp Wages & Adjmts	30,067	34,020	34,590
411.300	Overtime Wages	0	0	250
<b>Total Salaries &amp; Wages</b>		<b>148,917</b>	<b>152,776</b>	<b>156,656</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	39,108	43,804	45,308
412.190	Life Insurance	0	269	269
412.200	Unemployment Contrib	894	917	940
412.300	Medicare	2,160	2,216	2,272
412.400	Retirement Contrib. - DB Plan	43,795	42,562	43,553
412.600	Workers Compensation	1,761	2,017	5,376
412.700	Sbs Contribution	9,129	9,366	9,603
<b>Total Benefits</b>		<b>96,847</b>	<b>101,151</b>	<b>107,321</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	483	913	750
<b>Total Expenses Within Borough</b>		<b>483</b>	<b>913</b>	<b>750</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	145	100	100
414.200	Exp Reimb- Outside Boro	604	1,312	1,000
414.400	Travel Tickets	0	900	900
<b>Total Expenses Outside Of Boro</b>		<b>749</b>	<b>2,312</b>	<b>2,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	6,419	7,250	7,250
421.200	Postage	1,552	1,700	1,200
<b>Total Communications</b>		<b>7,971</b>	<b>8,950</b>	<b>8,450</b>
<b>EX22-Advertising</b>				
422.000	Advertising	186	375	300
<b>Total Advertising</b>		<b>186</b>	<b>375</b>	<b>300</b>
<b>EX23-Printing</b>				
423.000	Printing	221	415	300
<b>Total Printing</b>		<b>221</b>	<b>415</b>	<b>300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,379	10,000	12,000
424.300	Natural Gas	6,250	12,500	12,500
424.500	Garbage Pickups	887	562	1,100
<b>Total Utilities-Building Oprtns</b>		<b>17,516</b>	<b>23,062</b>	<b>25,600</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,166	2,286	490
<b>Total</b>	<b>Rental/Lease</b>	<b>2,166</b>	<b>2,286</b>	<b>490</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	358	629	629
426.600	Computer Software	1,241	2,500	4,000
<b>Total</b>	<b>Professional Charges</b>	<b>1,599</b>	<b>3,129</b>	<b>4,629</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	3,664	4,200	4,390
427.500	Liability Insurance	418	460	400
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>4,082</b>	<b>4,660</b>	<b>4,790</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	215	1,825	840
428.200	Grounds Maint Services	100	2,500	2,000
428.300	Equipment Maint Services	62	425	513
<b>Total</b>	<b>Maintenance Services</b>	<b>377</b>	<b>4,750</b>	<b>3,353</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	360	862	1,000
429.710	Testing	242	500	600
429.900	Other Contractual	2,410	5,000	3,000
<b>Total</b>	<b>Other Contractual</b>	<b>3,012</b>	<b>6,362</b>	<b>4,600</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	460	1,700	1,000
430.200	Copier/Fax Supplies	829	150	150
<b>Total</b>	<b>Office Supplies</b>	<b>1,289</b>	<b>1,850</b>	<b>1,150</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	1,449	1,300	1,300
431.300	Equipment Maint Supplies	279	150	150
431.400	Grounds Maint Supplies	314	325	325
431.900	Other Maint. Supplies	2,024	1,200	1,200
<b>Total</b>	<b>Maintenance Supplies</b>	<b>4,066</b>	<b>2,975</b>	<b>2,975</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	252	420	420
433.110	Clothing	0	200	200
433.300	Books/Subscriptions	20,737	28,300	29,000
433.900	Other Supplies	727	2,210	2,210
<b>Total</b>	<b>Misc Supplies</b>	<b>21,716</b>	<b>31,130</b>	<b>31,830</b>



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

7/22/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,996	0	10,000
434.100	Other Equip under \$5,000	473	2,079	1,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>3,469</b>	<b>2,079</b>	<b>11,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	1	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Division Total:</b>	<b>Big Lake Library</b>	<b>314,666</b>	<b>349,176</b>	<b>366,194</b>
<b>Department Total:</b>	<b>Community Development</b>	<b>1,216,536</b>	<b>1,359,763</b>	<b>1,437,027</b>
<b>Fund Total:</b>	<b>NON AREAWIDE</b>	<b>4,308,768</b>	<b>4,843,766</b>	<b>5,332,083</b>

## ENHANCED 911

This fund accounts for the enhancement and maintenance of the E-911 emergency reporting system.



**RECONCILIATION OF FUND BALANCE: 202**

**ENHANCED 911**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	917,176	902,400	1,202,500
TOTAL EXPENDITURES	699,822	1,390,363	1,880,687

Audited fund balance 6/30/2012			2,146,443
Estimated revenues 2012-2013 fiscal year	902,400		
Estimated expenditures 2012-2013 fiscal year	(1,390,363)		
Estimated FY2013 adjustment to fund balance		(487,963)	
Estimated fund balance 6/30/2013			1,658,480
Estimated revenues 2013-2014 fiscal year	1,202,500		
Estimated expenditures 2013-2014 fiscal year	(880,687)		
Capital	(1,000,000)		
Estimated FY2014 adjustment to fund balance		(678,187)	
Estimated fund balance 6/30/2014			980,293



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

**Revenue**

6/12/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Revenue</u>	<u>2013Amend ed Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	16,770	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>16,770</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.700	Enhanced 911 Surcharge	897,410	900,000	1,200,000
<b>Total</b>	<b>Public Safety</b>	<b>897,410</b>	<b>900,000</b>	<b>1,200,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	2,996	2,400	2,500
<b>Total</b>	<b>Interest Earnings</b>	<b>2,996</b>	<b>2,400</b>	<b>2,500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>917,176</b>	<b>\$902,400</b>	<b>\$1,202,500</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>917,176</b>	<b>\$902,400</b>	<b>\$1,202,500</b>
<b>Fund Total:</b>	<b>ENHANCED 911</b>	<b>917,176</b>	<b>\$902,400</b>	<b>\$1,202,500</b>



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

6/12/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	0	500,000	1,000,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>0</b>	<b>500,000</b>	<b>1,000,000</b>
	<b>Division Total: Non-Departmental</b>	<b>0</b>	<b>500,000</b>	<b>1,000,000</b>
	<b>Department Total: Non-Departmental</b>	<b>0</b>	<b>500,000</b>	<b>1,000,000</b>



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

6/12/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	104,478	120,107	127,725
411.300	Overtime Wages	1,944	2,400	5,500
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>106,422</b>	<b>122,507</b>	<b>133,225</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	29,925	34,950	36,150
412.190	Life Insurance	0	215	215
412.200	Unemployment Contrib	639	740	800
412.300	Medicare	1,544	1,788	1,932
412.400	Retirement Contrib. - DB Plan	40,183	44,194	47,535
412.600	Workers Compensation	1,283	3,993	4,640
412.700	Sbs Contribution	6,524	7,559	8,167
<b>Total</b>	<b>Benefits</b>	<b>80,098</b>	<b>93,439</b>	<b>99,439</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	360	360
413.200	Expense Reimb-Within Boro	0	100	100
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>460</b>	<b>460</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	1,310	1,320
414.200	Exp Reimb- Outside Boro	1,798	3,750	4,950
414.400	Travel Tickets	701	3,750	4,800
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>2,499</b>	<b>8,810</b>	<b>11,070</b>
<b>EX21-Communications</b>				
421.100	Telephone	61,021	86,716	61,195
421.200	Postage	198	15,000	15,000
421.300	Communication Network	0	0	8,400
<b>Total</b>	<b>Communications</b>	<b>61,219</b>	<b>101,716</b>	<b>84,595</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	2,800	27,000
<b>Total</b>	<b>Advertising</b>	<b>0</b>	<b>2,800</b>	<b>27,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	6,600	6,000
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>6,600</b>	<b>6,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	130	620	520
426.600	Computer Software	4,485	14,310	6,610
<b>Total</b>	<b>Professional Charges</b>	<b>4,615</b>	<b>14,930</b>	<b>7,130</b>



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

6/12/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	335	375	260
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>335</b>	<b>375</b>	<b>260</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	3,565	0	15,000
428.500	Commun Equip Maint Servic	0	15,000	0
<b>Total</b>	<b>Maintenance Services</b>	<b>3,565</b>	<b>15,000</b>	<b>15,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	699	10,125	13,500
429.210	Training/Instructor Fees	0	7,500	7,500
429.900	Other Contractual	423,900	413,916	405,220
<b>Total</b>	<b>Other Contractual</b>	<b>424,599</b>	<b>431,541</b>	<b>426,220</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	896	900	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>896</b>	<b>900</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.300	Books/Subscriptions	0	220	250
433.900	Other Supplies	0	16,100	16,100
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>16,320</b>	<b>16,350</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	0	6,000
434.100	Other Equip under \$5,000	574	12,500	6,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>574</b>	<b>12,500</b>	<b>12,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	15,000	6,398	6,400
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>15,000</b>	<b>6,398</b>	<b>6,400</b>
<b>EX53-Miscellaneous</b>				
453.000	Miscellaneous	0	56,067	34,538
<b>Total</b>	<b>Miscellaneous</b>	<b>0</b>	<b>56,067</b>	<b>34,538</b>
<b>Division Total:</b>	<b>Office of Information Technology</b>	<b>699,822</b>	<b>890,363</b>	<b>880,687</b>
<b>Department Total:</b>	<b>Information Technology</b>	<b>699,822</b>	<b>890,363</b>	<b>880,687</b>
<b>Fund Total:</b>	<b>ENHANCED 911</b>	<b>699,822</b>	<b>1,390,363</b>	<b>1,880,687</b>



## **LAND MANAGEMENT**

This fund accounts for the sale, lease and use of borough-owned real estate within the borough.

**RECONCILIATION OF FUND BALANCE: 203**

**LAND MANAGEMENT**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	729,946	993,104	331,081
TOTAL EXPENDITURES	883,237	917,126	1,074,049

Audit balance as of 6/30/2012 6,760,523

Land Management Permanent Fund (5,815,083)  
 Interfund note receivable (70,179)  
 Interest Earnings on Permanent Fund (22,851)

Audited fund balance at 6/30/2012 852,410

Estimated revenues 2012-2013 fiscal year 993,104  
 Estimated expenditures 2012-2013 fiscal year (917,126)

Estimated contribution to Permanent Fund (111,500)  
 Estimated Interest Earnings on Permanent Fund (3,500)

Estimated Adjustment to Fund Balance (39,022)

Estimated fund balance 6/30/2013 813,388

Estimated revenues 2013-2014 fiscal year 331,081  
 Estimated expenditures 2013-2014 fiscal year (1,074,049)

Estimated contribution to Permanent Fund (54,125)  
 Estimated interest earnings on Permanent Fund (3,000)

Estimated FY2014 adjustment to fund balance (800,093)

Committed for leave and benefits (10,000)

Estimated fund balance 6/30/2014 3,295

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2012 were \$5,885,262. The estimated contributions at June 30, 2013 and 2014 respectively is \$111,500 and \$54,125. The estimated Land Management Permanent fund balance at June 30, 2014 is \$6,050,887.)



**FY 2013 REVENUE SUMMARY: FUND 203**

**LAND MANAGEMENT**

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	24,767	-	-
FEES	56,208	11,200	14,500
INTEREST EARNINGS	66,088	61,500	41,081
PROPERTY SALES AND USES	571,576	918,404	274,000
RECOVERIES & TRANSFERS	9,117	-	-
MISCELLANEOUS	2,190	2,000	1,500
<b>TOTAL REVENUES</b>	<b>729,946</b>	<b>993,104</b>	<b>331,081</b>

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
	<b>OTHER STATE REVENUE:</b>			
337.800	PERS Relief	24,767	-	-
	Total 337	24,767	-	
	<b>GENERAL GOVERNMENT:</b>			
341 800	Land Management Fees	5,425	8,000	5,000
341 xxx	Miscellaneous	48,283	200	7,000
	Total 341	53,708	8,200	12,000
	<b>PARK FEES:</b>			
343 360	Deshka Park Fees	2,500	3,000	2,500
	Total 343	2,500	3,000	2,500
	<b>INTEREST EARNINGS:</b>			
361 100	Interest on Investments	10,582	8,800	8,800
361 200	Interest on Loans	13,064	7,700	2,281
361 400	Interest on Borough Land Sales	30,570	30,000	20,000
361 450	Interest on Ag Sales	11,872	15,000	10,000
	Total 361	66,088	61,500	41,081
	<b>PROPERTY SALES AND USES:</b>			
366 250	Wetland Bank Proceeds	11,966	283,404	15,000
366 400	Land Sales	193,429	300,000	100,000
366.405	Excess Tax Sale Proceeds	-	50,000	-
366 410	Gravel Sale Royalties	123,864	200,000	50,000
366 450	Ag Sales	109,254	10,000	9,000
366 500	Land Leases	77,157	50,000	50,000
366 600	Land Use Charges	55,906	25,000	50,000
	Total 366	571,576	918,404	274,000
	<b>TRANSFER FROM OTHER FUNDS</b>			
367 400	Capital Projects	528	-	-
	Total 3xxx	528	-	-
	<b>RECOVERY OF WAGES &amp; FRINGES</b>			
368.21	Land Management	8,589	-	-
	Total 368	8,589	-	-
	<b>MISCELLANEOUS:</b>			
369 xxx	Other Revenue Sources	2,190	2,000	1,500
	Total 3xxx	2,190	2,000	1,500
	<b>TOTAL REVENUES</b>	729,946	993,104	331,081

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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 2014 is \$12,000.

343 000    PARK FEES

343 360    PARK FEES - DESHKA PARK: In fiscal year 2014 it is estimated that \$2,500 will be collected in fees from the Deshka River Park.

361 000    INTEREST EARNINGS

361 100    INTEREST ON INVESTMENTS: Interest earnings on cash on hand in the central treasury attributable to the Land Management fund is estimated at \$8,800 for the fiscal year 2014.

361 200    INTEREST ON LOANS: Estimated interest on a loan from the Permanent Fund for fiscal year 2014 is \$2,281.

361 400    INTEREST ON BOROUGH SELECTED LANDS: Estimated interest earnings from long term repayment agreements on borough land sales should total \$20,000 in fiscal year 2014.

361 450    INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$10,000.

366 000    PROPERTY SALES AND USES

366 250    WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$15,000 for fiscal year 2014.

366 400    LAND SALES: The proceeds from land sales agreements are projected to be \$100,000 during fiscal year 2014.

366 410    GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$50,000 during fiscal year 2014.

366 450    AG SALES: The agriculture sales program is expected to generate \$9,000 in income for fiscal year 2014.

366 500    LAND LEASES: Revenue from borough land leases is projected at \$50,000 for fiscal year 2014.

366 600    LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$50,000.

369 000    OTHER REVENUE SOURCES

369 800    FINES: Various fines will be collected throughout the year totaling approximately \$1,500.

**EXPENDITURE DETAIL: FUND 203 LAND MANAGEMENT**

Division	Division Name	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
000	Non Departmental	399,965	43,500	168,500
141	Land Management	335,780	636,313	625,087
145	Community Development Admin	147,492	237,313	280,462
	<b>FUND 203 TOTAL</b>	883,237	917,126	1,074,049



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	24,767	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>24,767</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.450	Land Sales Brochures	5	200	0
341.800	Land Mgmt Fees	5,425	8,000	5,000
341.900	Miscellaneous Fees	386	0	0
341.945	Foreclosure Sale Fees	47,892	0	7,000
<b>Total</b>	<b>General Government</b>	<b>53,708</b>	<b>8,200</b>	<b>12,000</b>
<b>RE43-Parks &amp; Recreation Fees</b>				
343.360	Park Fees-Deshka Park	2,500	3,000	2,500
<b>Total</b>	<b>Parks &amp; Recreation Fees</b>	<b>2,500</b>	<b>3,000</b>	<b>2,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	10,582	8,800	8,800
361.200	Interest On Loans	13,064	7,700	2,281
361.400	Interest On Boro Lands	30,570	30,000	20,000
361.450	Interest On Ag Sales	11,872	15,000	10,000
<b>Total</b>	<b>Interest Earnings</b>	<b>66,088</b>	<b>61,500</b>	<b>41,081</b>
<b>RE66-Property Sales &amp; Uses</b>				
366.250	Wetland Bank Proceeds	11,966	283,404	15,000
366.400	Land Sales	193,429	300,000	100,000
366.405	Excess Tax Sale Proceeds	0	50,000	0
366.410	Gravel Sale Royalties	123,864	200,000	50,000
366.450	Ag Sales - Principal	109,254	10,000	9,000
366.500	Land Leases	77,157	50,000	50,000
366.600	Land Use Charges	55,906	25,000	50,000
<b>Total</b>	<b>Property Sales &amp; Uses</b>	<b>571,576</b>	<b>918,404</b>	<b>274,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	528	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>528</b>	<b>0</b>	<b>0</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.210	Land Management	8,589	0	0
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>8,589</b>	<b>0</b>	<b>0</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	290	0	0
369.800	Fines	1,900	2,000	1,500
<b>Total</b>	<b>Other Revenue Sources</b>	<b>2,190</b>	<b>2,000</b>	<b>1,500</b>
<b>Division Total: Non-Departmental</b>		<b>729,946</b>	<b>\$993,104</b>	<b>\$331,081</b>
<b>Department Total: Non-Departmental</b>		<b>729,946</b>	<b>\$993,104</b>	<b>\$331,081</b>
<b>Fund Total:</b>	<b>LAND MANAGEMENT</b>	<b>729,946</b>	<b>\$993,104</b>	<b>\$331,081</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	12,000	12,500	12,500
443.260	Computer - Admin & Audit	12,000	12,500	12,500
443.280	Finance - Admin & Audit	12,500	13,000	13,000
443.290	Legal - Admin & Audit	5,000	5,500	5,500
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>41,500</b>	<b>43,500</b>	<b>43,500</b>
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	40,000	0	125,000
446.700	Tfr415/425/430/435/440/47	218,465	0	0
446.900	Transfer To- Fund 450	100,000	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>358,465</b>	<b>0</b>	<b>125,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>399,965</b>	<b>43,500</b>	<b>168,500</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>399,965</b>	<b>43,500</b>	<b>168,500</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	129,343	100,533	108,131
411.200	Temp Wages & Adjmts	0	12,844	42,960
411.300	Overtime Wages	3,735	958	3,500
<b>Total Salaries &amp; Wages</b>		<b>133,078</b>	<b>114,335</b>	<b>154,591</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	38,903	32,577	37,355
412.190	Life Insurance	0	205	222
412.200	Unemployment Contrib	799	688	928
412.300	Medicare	1,930	1,663	2,242
412.400	Retirement Contrib. - DB Plan	46,900	36,511	39,830
412.410	PERS Tier IV - DC Plan	9	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	6	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	4,653	4,808	7,867
412.700	Sbs Contribution	8,159	7,028	9,477
<b>Total Benefits</b>		<b>101,361</b>	<b>83,480</b>	<b>97,921</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	252	500	500
<b>Total Expenses Within Borough</b>		<b>252</b>	<b>500</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	102	300	500
414.800	Moving Expenses	0	250	0
<b>Total Expenses Outside Of Boro</b>		<b>102</b>	<b>550</b>	<b>500</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	1,000	500
421.200	Postage	1,602	9,200	5,000
421.300	Communication Network	514	600	600
<b>Total Communications</b>		<b>2,116</b>	<b>10,800</b>	<b>6,100</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,861	6,500	6,500
<b>Total Advertising</b>		<b>1,861</b>	<b>6,500</b>	<b>6,500</b>
<b>EX23-Printing</b>				
423.000	Printing	40	2,400	1,400
<b>Total Printing</b>		<b>40</b>	<b>2,400</b>	<b>1,400</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	250	250
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>250</b>	<b>250</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	70	0	0
425.300	Equipment Rental	0	600	0
<b>Total Rental/Lease</b>		<b>70</b>	<b>600</b>	<b>0</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,345	6,140	8,265
426.500	Recording Fees	(215)	3,000	3,000
426.600	Computer Software	385	0	4,760
426.800	Brokers/Appraiser Fees	10,700	31,000	75,000
426.810	Taxes and LID Fees	6,713	16,000	7,500
426.900	Other Professional Chgs	36,303	215,362	130,000
<b>Total Professional Charges</b>		<b>57,231</b>	<b>271,502</b>	<b>228,525</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	3,178	3,660	1,900
427.500	Liability Insurance	1,074	1,200	800
<b>Total Insurance &amp; Bond</b>		<b>4,252</b>	<b>4,860</b>	<b>2,700</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	0	150	1,500
428.300	Equipment Maint Services	746	700	700
428.600	Road Maintenance Services	0	8,500	10,000
428.920	Other Maintenance Service	0	358	0
<b>Total Maintenance Services</b>		<b>746</b>	<b>9,708</b>	<b>12,200</b>
<b>EX29-Other Contractual</b>				
429.600	Vehicle and Junk Removal	5,150	10,000	15,000
429.710	Testing	0	350	700
429.900	Other Contractual	21,330	102,125	82,125
<b>Total Other Contractual</b>		<b>26,480</b>	<b>112,475</b>	<b>97,825</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	808	3,000	3,000
<b>Total Office Supplies</b>		<b>808</b>	<b>3,000</b>	<b>3,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	100	1,500
431.300	Equipment Maint Supplies	1,153	800	200
431.400	Grounds Maint Supplies	0	75	75
431.900	Other Maint. Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>1,153</b>	<b>1,475</b>	<b>2,275</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	1,325	4,200	4,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>1,325</b>	<b>4,200</b>	<b>4,000</b>



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

**Expense**

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	150	150
433.300	Books/Subscriptions	0	550	550
433.900	Other Supplies	563	3,982	5,000
<b>Total Misc Supplies</b>		<b>563</b>	<b>4,682</b>	<b>5,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	550	2,746	0
434.100	Other Equip under \$5,000	3,792	1,650	500
434.300	Furniture Under \$5,000	0	600	600
<b>Total Equipment Under \$5,000</b>		<b>4,342</b>	<b>4,996</b>	<b>1,100</b>
<b>Division Total:</b>	<b>Land Management</b>	<b>335,780</b>	<b>636,313</b>	<b>625,087</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	49,820	56,266	58,229
411.200	Temp Wages & Adjmts	24,674	6,258	25,300
411.300	Overtime Wages	98	813	2,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>74,592</b>	<b>63,337</b>	<b>85,529</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	15,960	13,980	14,460
412.190	Life Insurance	0	86	86
412.200	Unemployment Contrib	448	382	514
412.300	Medicare	1,082	923	1,241
412.400	Retirement Contrib. - DB Plan	12,446	20,555	21,490
412.410	PERS Tier IV - DC Plan	3,190	0	0
412.411	PERS Tier IV - Health Plan	83	0	0
412.412	PERS Tier IV - HRA	260	0	0
412.413	PERS Tier IV - OD&D	32	0	0
412.600	Workers Compensation	1,471	840	1,242
412.700	Sbs Contribution	4,573	3,900	5,243
<b>Total</b>	<b>Benefits</b>	<b>39,545</b>	<b>40,666</b>	<b>44,276</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	1,000	1,000
<b>Total</b>	<b>Expenses Within Borough</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	270	400	400
414.200	Exp Reimb- Outside Boro	35	2,760	2,600
414.400	Travel Tickets	644	2,055	2,100
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>949</b>	<b>5,215</b>	<b>5,100</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	1,000	0
<b>Total</b>	<b>Communications</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	324	0	0
<b>Total</b>	<b>Advertising</b>	<b>324</b>	<b>0</b>	<b>0</b>
<b>EX23-Printing</b>				
423.000	Printing	40	72	100
<b>Total</b>	<b>Printing</b>	<b>40</b>	<b>72</b>	<b>100</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,845	1,928	2,000
<b>Total</b>	<b>Rental/Lease</b>	<b>1,845</b>	<b>1,928</b>	<b>2,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin</b>				
<b>EX26-Professional Charges</b>				
426.200	Legal	0	5,000	5,000
426.300	Dues & Fees	90	600	600
426.600	Computer Software	0	0	612
426.900	Other Professional Chgs	0	80,000	80,000
<b>Total Professional Charges</b>		<b>90</b>	<b>85,600</b>	<b>86,212</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	201	220	170
<b>Total Insurance &amp; Bond</b>		<b>201</b>	<b>220</b>	<b>170</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	435	1,500	1,500
<b>Total Maintenance Services</b>		<b>435</b>	<b>1,500</b>	<b>1,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	3,128	4,275	3,375
429.210	Training/Instructor Fees	190	0	0
429.900	Other Contractual	24,790	25,000	45,000
<b>Total Other Contractual</b>		<b>28,108</b>	<b>29,275</b>	<b>48,375</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	992	4,600	4,600
<b>Total Office Supplies</b>		<b>992</b>	<b>4,600</b>	<b>4,600</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	246	300	300
433.200	Medical Supplies	125	700	0
433.300	Books/Subscriptions	0	500	500
433.900	Other Supplies	0	200	200
<b>Total Misc Supplies</b>		<b>371</b>	<b>1,700</b>	<b>1,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.300	Furniture Under \$5,000	0	1,200	600
<b>Total Equipment Under \$5,000</b>		<b>0</b>	<b>1,200</b>	<b>600</b>
<b>Division Total: Community Develop-Admin</b>		<b>147,492</b>	<b>237,313</b>	<b>280,462</b>
<b>Department Total: Community Development</b>		<b>483,272</b>	<b>873,626</b>	<b>905,549</b>
<b>Fund Total: LAND MANAGEMENT</b>		<b>883,237</b>	<b>917,126</b>	<b>1,074,049</b>

## **FIRE SERVICE AREAS**

There are eight fire service areas within the borough. Each fire service area accounts separately for its revenues and expenditures. The main source of revenue is from property taxes.

**FIRE SERVICE AREAS  
SUMMARY SHEET  
FISCAL YEAR 2014**

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	267,260		250	267,510	236,030	17,815	-	253,845
249	West Lakes FSA	1,899,256	43,000	1,800	1,944,056	1,727,887	223,016	325,000	2,275,903
250	Wasilla-Lakes FSA	7,800,396	24,500	107,500	7,932,396	6,124,384	551,198	3,094,700	9,770,282
251	Butte FSA	737,333		750	738,083	482,954	109,542	512,000	1,104,496
253	Sutton FSA	218,931	11,000	300	230,231	165,512	28,565	220,000	414,077
254	Talkeetna FSA	300,213	13,000	250	313,463	265,013	51,940	100,000	416,953
258	Willow FSA	377,652		600	378,252	388,151	78,164	-	466,315
259	Gr Palmer Cons FSA	995,051		4,000	999,051	454,323	24,010	630,000	1,108,333
	<b>TOTALS</b>	12,596,092	91,500	115,450	12,803,042	9,844,254	1,084,250	4,881,700	15,810,204

**REVENUE DETAIL: FIRE SERVICE AREAS**

FUND	SERVICE AREA NAME	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
248	Caswell Lakes FSA	242,056	265,650	267,510
249	West Lakes FSA	1,827,347	1,877,860	1,944,056
250	Wasilla-Lakes FSA	7,766,246	7,728,460	7,932,396
251	Butte FSA	737,288	731,950	738,083
253	Sutton FSA	197,427	212,300	230,231
254	Talkeetna FSA	284,958	315,820	313,463
258	Willow FSA	327,036	360,390	378,252
259	Greater Palmer Consolidated	971,497	950,230	999,051
	<b>TOTAL FSA</b>	12,353,855	12,442,660	12,803,042



**EXPENDITURE DETAIL: FIRE SERVICE AREAS**

Fund	Service Area Name	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
248	Caswell FSA	255,006	229,548	253,845
249	West Lakes FSA	1,721,660	2,517,451	2,275,903
250	Wasilla-Lakes FSA	7,453,785	9,638,068	9,770,282
251	Butte FSA	461,906	540,108	1,104,496
253	Sutton FSA	123,272	296,638	414,077
254	Talkeetna FSA	267,730	299,059	416,953
258	Willow FSA	338,675	406,856	466,315
259	Greater Palmer Consolidated	821,789	927,971	1,108,333
	<b>TOTAL FSA</b>	11,443,823	14,855,699	15,810,204



**RECONCILIATION OF FUND BALANCE: 248**

**CASWELL FIRE SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	242,056	265,650	267,510
TOTAL EXPENDITURES	255,006	229,548	253,845

Audit balance as of 06/30/2012 221,385

    Estimated revenues 2012-2013 fiscal year 265,650

    Estimated expenditures 2012-2013 fiscal year (229,548)  
 Loan - Principal Payment (30,000)

    Estimated adjustment to fund balance 6,102

Estimated fund balance 06/30/2013 227,487

    Estimated revenues 2013-2014 fiscal year 267,510

    Estimated expenditures 2013-2014 fiscal year (253,845)  
 Loan – Principal Payment (30,000)

    Estimated FY2014 adjustment to fund balance (16,335)

Estimated fund balance 6/30/2014 211,152

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$93,474,300. 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	87,764,000	259,700	0	10,300	249,400
Sr Cit/Vet	5,710,300	16,900	16,900	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	93,474,300	276,600	16,900	10,300	249,400

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$249,400
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	2,860

361 000    INTEREST EARNINGS

361.100	Interest on Investments	<u>250</u>
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TOTAL ESTIMATED REVENUES \$267,510

**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2014**

**FSA REVOLVING LOAN, FUND 248**

<b>FSA REVOLVING LOAN</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
Caswell FSA	90,000	60,000	30,000	96	30,096	30,000
TOTAL DEBT SERVICE REQUIREMENTS		60,000	30,000	96	30,096	30,000



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	215,622	249,200	249,400
311.102	Real Property-Delinquent	17,914	10,000	10,000
311.400	Penalty & Interest	6,858	2,000	5,000
311.500	Vehicle Tax State Collec	1,040	4,190	2,860
<b>Total</b>	<b>General Property Taxes</b>	<b>241,434</b>	<b>265,390</b>	<b>267,260</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	261	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>261</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	361	260	250
<b>Total</b>	<b>Interest Earnings</b>	<b>361</b>	<b>260</b>	<b>250</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>242,056</b>	<b>\$265,650</b>	<b>\$267,510</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>242,056</b>	<b>\$265,650</b>	<b>\$267,510</b>
<b>Fund Total:</b>	<b>CASWELL FSA #135</b>	<b>242,056</b>	<b>\$265,650</b>	<b>\$267,510</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	1,629	2,802	38,312
411.200	Temp Wages & Adjmts	3,150	6,000	6,500
411.300	Overtime Wages	256	375	500
411.400	Nonemployee Compensation	11,325	22,100	26,000
<b>Total Salaries &amp; Wages</b>		<b>16,360</b>	<b>31,277</b>	<b>71,312</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	406	932	13,014
412.150	On-Call Health Insurance	15	1,030	1,248
412.190	Life Insurance	0	6	78
412.200	Unemployment Contrib	31	56	272
412.300	Medicare	238	456	1,034
412.400	Retirement Contrib. - DB Plan	624	1,184	13,848
412.410	PERS Tier IV - DC Plan	2	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	1	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	1,302	2,723	6,856
412.700	Sbs Contribution	1,003	1,925	4,372
<b>Total Benefits</b>		<b>3,624</b>	<b>8,312</b>	<b>40,722</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	150
413.200	Expense Reimb-Within Boro	20	50	250
413.900	Other Exp - Within Boro	0	0	200
<b>Total Expenses Within Borough</b>		<b>20</b>	<b>50</b>	<b>600</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	56	100	0
414.200	Exp Reimb- Outside Boro	496	550	450
414.400	Travel Tickets	0	0	1,000
<b>Total Expenses Outside Of Boro</b>		<b>552</b>	<b>650</b>	<b>1,450</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	1,545	3,000
421.200	Postage	189	0	250
421.300	Communication Network	0	0	2,400
<b>Total Communications</b>		<b>189</b>	<b>1,545</b>	<b>5,650</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	400	1,500
<b>Total Advertising</b>		<b>0</b>	<b>400</b>	<b>1,500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	0	950
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>950</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	0	2,400	7,000
424.400	Lp-Propane	0	0	100
424.500	Garbage Pickups	0	0	200
424.600	Heating Fuel-Oil	0	3,500	12,000
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>5,900</b>	<b>19,300</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	700	250
<b>Total Rental/Lease</b>		<b>0</b>	<b>700</b>	<b>250</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	70	400	600
426.600	Computer Software	119	2,500	1,300
426.900	Other Professional Chgs	100	860	2,050
<b>Total Professional Charges</b>		<b>289</b>	<b>3,760</b>	<b>3,950</b>
<b>EX27-Insurance &amp; Bond</b>				
427.200	Vehicle Insurance	1,146	1,320	1,330
427.500	Liability Insurance	60	65	70
<b>Total Insurance &amp; Bond</b>		<b>1,206</b>	<b>1,385</b>	<b>1,400</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	0	1,500
428.200	Grounds Maint Services	0	1,950	3,550
428.300	Equipment Maint Services	0	300	1,000
428.400	Vehicle Maint Services	3,798	9,000	5,500
428.500	Commun Equip Maint Servic	0	300	1,300
428.920	Other Maintenance Service	0	0	400
<b>Total Maintenance Services</b>		<b>3,798</b>	<b>11,550</b>	<b>13,250</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	775	525	1,250
429.210	Training/Instructor Fees	0	0	3,125
429.710	Testing	0	140	500
429.900	Other Contractual	0	3,200	4,775
<b>Total Other Contractual</b>		<b>775</b>	<b>3,865</b>	<b>9,650</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	8	300	600
430.200	Copier/Fax Supplies	0	0	150
<b>Total Office Supplies</b>		<b>8</b>	<b>300</b>	<b>750</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	4,230	16,000	12,400
431.200	Building Maint Supplies	0	0	1,000
431.300	Equipment Maint Supplies	13	1,800	800
431.400	Grounds Maint Supplies	0	0	400
<b>Total</b>	<b>Maintenance Supplies</b>	<b>4,243</b>	<b>17,800</b>	<b>14,600</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	600	800
432.200	Gas	1,069	4,475	4,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>1,069</b>	<b>5,075</b>	<b>5,300</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	931	400	500
433.110	Clothing	1,192	7,000	11,000
433.120	Tools under \$500	0	650	400
433.200	Medical Supplies	0	0	150
433.300	Books/Subscriptions	62	0	150
433.500	Training Supplies	0	0	300
433.900	Other Supplies	48	1,950	600
<b>Total</b>	<b>Misc Supplies</b>	<b>2,233</b>	<b>10,000</b>	<b>13,100</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	1,597	0
434.100	Other Equip under \$5,000	2,712	1,050	19,000
434.300	Furniture Under \$5,000	0	600	2,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,712</b>	<b>3,247</b>	<b>21,000</b>
<b>EX41-Debt Service</b>				
441.210	Dbt Srv-Interest-Fire	22	0	96
<b>Total</b>	<b>Debt Service</b>	<b>22</b>	<b>0</b>	<b>96</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	15,422	14,000	13,352
443.110	Telecomm-Admin & Audit	1,991	2,241	1,853
443.300	Maintenance	0	1,500	1,500
443.305	Fleet Maintenance	0	991	1,110
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>17,413</b>	<b>18,732</b>	<b>17,815</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	200,493	946	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>200,493</b>	<b>946</b>	<b>0</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	54	11,200
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>54</b>	<b>11,200</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	0	104,000	0
<b>Total</b>	<b>Small Bldg Const/Imprv</b>	<b>0</b>	<b>104,000</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>255,006</b>	<b>229,548</b>	<b>253,845</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>255,006</b>	<b>229,548</b>	<b>253,845</b>
<b>Fund Total:</b>	<b>CASWELL FSA #135</b>	<b>255,006</b>	<b>229,548</b>	<b>253,845</b>

**RECONCILIATION OF FUND BALANCE: 249**

**WEST LAKES FIRE SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,827,347	1,877,860	1,944,056
TOTAL EXPENDITURES	1,721,660	2,517,451	2,275,903

Audit balance as of 06/30/2012 1,254,307

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

Estimated expenditures 2012-2013 fiscal year (2,477,451)  
Ordinance 13-041 (40,000)

Estimated adjustment to fund balance (639,591)

Estimated fund balance 06/30/2013 614,716

Estimated revenues 2013-2014 fiscal year 1,944,056

Estimated expenditures 2013-2014 fiscal year (1,950,903)  
Capital Projects (325,000)

Estimated FY2013 adjustment to fund balance (331,847)

Estimated fund balance 6/30/2014 282,869

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$1,220,697,990. 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	1,120,238,620	1,870,700	0	74,600	1,796,100
Sr Cit/Vet	95,669,200	159,700	159,700	0	0
Farm	3,704,200	0	0	0	0
Personal	1,085,970	2,423	0	0	2,423
Total	1,220,697,990	2,032,823	159,700	74,600	1,798,523

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,796,100
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	2,423
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Tax/State Collected	30,733

342 000    RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	43,000
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361 000    INTEREST

361 100	Interest on Investments	<u>1,800</u>
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TOTAL ESTIMATED REVENUES \$1,944,056



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Revenue</u>	<u>2013 Amend ed Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,585,860	1,738,200	1,796,100
311.102	Real Property-Delinquent	58,530	50,000	50,000
311.200	Personal Property	3,752	0	2,423
311.400	Penalty & Interest	24,045	20,000	20,000
311.500	Vehicle Tax State Collec	36,840	45,060	30,733
<b>Total</b>	<b>General Property Taxes</b>	<b>1,709,027</b>	<b>1,853,260</b>	<b>1,899,256</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	4,760	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>4,760</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	23,000	23,000	43,000
<b>Total</b>	<b>Public Safety</b>	<b>23,000</b>	<b>23,000</b>	<b>43,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,925	1,600	1,800
<b>Total</b>	<b>Interest Earnings</b>	<b>1,925</b>	<b>1,600</b>	<b>1,800</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	78,573	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>78,573</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	8,674	0	0
369.300	Insurance Claim Proceeds	1,388	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>10,062</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,827,347</b>	<b>\$1,877,860</b>	<b>\$1,944,056</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,827,347</b>	<b>\$1,877,860</b>	<b>\$1,944,056</b>
<b>Fund Total:</b>	<b>WEST LAKES FSA #136</b>	<b>1,827,347</b>	<b>\$1,877,860</b>	<b>\$1,944,056</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	109,582	143,515	205,187
411.200	Temp Wages & Adjmts	78,986	69,000	5,000
411.300	Overtime Wages	13,286	7,500	20,000
411.400	Nonemployee Compensation	282,920	435,500	500,000
<b>Total Salaries &amp; Wages</b>		<b>484,774</b>	<b>655,515</b>	<b>730,187</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	34,684	51,260	77,120
412.150	On-Call Health Insurance	2,604	20,296	23,992
412.190	Life Insurance	0	315	458
412.200	Unemployment Contrib	1,212	1,336	1,380
412.300	Medicare	6,718	9,542	10,589
412.400	Retirement Contrib. - DB Plan	11,406	55,020	80,347
412.410	PERS Tier IV - DC Plan	15,448	0	0
412.411	PERS Tier IV - Health Plan	438	0	0
412.412	PERS Tier IV - HRA	2,463	0	0
412.413	PERS Tier IV - OD&D	376	0	0
412.600	Workers Compensation	38,679	57,576	70,213
412.700	Sbs Contribution	29,721	40,337	44,761
<b>Total Benefits</b>		<b>143,749</b>	<b>235,682</b>	<b>308,860</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	0	0	500
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	325	0	400
414.200	Exp Reimb- Outside Boro	1,736	4,400	7,000
414.400	Travel Tickets	667	5,250	7,000
<b>Total Expenses Outside Of Boro</b>		<b>2,728</b>	<b>9,650</b>	<b>14,400</b>
<b>EX21-Communications</b>				
421.100	Telephone	19,110	23,000	28,000
421.200	Postage	113	4,000	5,000
<b>Total Communications</b>		<b>19,223</b>	<b>27,000</b>	<b>33,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	700	1,500
<b>Total Advertising</b>		<b>0</b>	<b>700</b>	<b>1,500</b>
<b>EX23-Printing</b>				
423.000	Printing	0	2,700	5,000
<b>Total Printing</b>		<b>0</b>	<b>2,700</b>	<b>5,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	29,855	51,000	51,000
424.200	Water & Sewer	113	250	0
424.300	Natural Gas	9,480	32,000	32,000
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	3,056	4,500	4,500
424.550	Recycling Pickups	44	50	0
424.600	Heating Fuel-Oil	3,881	10,000	10,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>46,429</b>	<b>98,100</b>	<b>97,800</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	1,000	1,000
425.300	Equipment Rental	1,239	2,500	2,500
<b>Total</b>	<b>Rental/Lease</b>	<b>1,239</b>	<b>3,500</b>	<b>3,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	4,775	4,700	7,000
426.600	Computer Software	4,849	6,000	10,000
426.900	Other Professional Chgs	2,852	2,000	54,100
<b>Total</b>	<b>Professional Charges</b>	<b>12,476</b>	<b>12,700</b>	<b>71,100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	7,241	8,350	8,680
427.200	Vehicle Insurance	24,882	28,700	29,130
427.500	Liability Insurance	1,238	1,400	1,380
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>33,361</b>	<b>38,450</b>	<b>39,190</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	12,396	11,900	17,000
428.200	Grounds Maint Services	2,816	5,900	5,000
428.300	Equipment Maint Services	15,563	21,450	15,000
428.400	Vehicle Maint Services	24,058	30,000	30,000
428.500	Commun Equip Maint Servic	1,424	2,500	4,000
428.920	Other Maintenance Service	3,221	4,100	4,400
<b>Total</b>	<b>Maintenance Services</b>	<b>59,478</b>	<b>75,850</b>	<b>75,400</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	8,392	10,050	13,700
429.210	Training/Instructor Fees	1,517	13,750	15,000
429.710	Testing	611	1,000	1,000
429.900	Other Contractual	13,223	17,350	18,000
<b>Total</b>	<b>Other Contractual</b>	<b>23,743</b>	<b>42,150</b>	<b>47,700</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,888	5,500	5,500
430.200	Copier/Fax Supplies	832	1,500	3,000
<b>Total Office Supplies</b>		<b>3,720</b>	<b>7,000</b>	<b>8,500</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	47,753	65,300	70,000
431.200	Building Maint Supplies	6,866	22,400	10,000
431.300	Equipment Maint Supplies	14,436	18,600	13,500
431.400	Grounds Maint Supplies	1,735	2,750	2,750
<b>Total Maintenance Supplies</b>		<b>70,790</b>	<b>109,050</b>	<b>96,250</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	353	3,000	3,000
432.200	Gas	47,786	70,000	70,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>48,139</b>	<b>73,000</b>	<b>73,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	11,135	18,800	15,000
433.110	Clothing	9,575	29,650	20,000
433.120	Tools under \$500	2,137	3,200	10,000
433.200	Medical Supplies	271	1,000	1,000
433.300	Books/Subscriptions	1,619	2,000	3,000
433.500	Training Supplies	9,818	14,000	15,000
433.900	Other Supplies	6,740	12,500	15,000
<b>Total Misc Supplies</b>		<b>41,295</b>	<b>81,150</b>	<b>79,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,400	8,000	18,000
434.100	Other Equip under \$5,000	19,983	6,000	15,000
434.300	Furniture Under \$5,000	1,132	2,500	10,000
<b>Total Equipment Under \$5,000</b>		<b>23,515</b>	<b>16,500</b>	<b>43,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	102,726	108,256	114,390
443.110	Telecomm-Admin & Audit	51,659	58,143	80,531
443.300	Maintenance	9,724	17,000	17,000
443.305	Fleet Maintenance	0	9,905	11,095
<b>Total Intra Govern/Recov Expens</b>		<b>164,109</b>	<b>193,304</b>	<b>223,016</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	532,850	832,500	325,000
<b>Total Capital Project Transfers</b>		<b>532,850</b>	<b>832,500</b>	<b>325,000</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	9,913	2,950	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>9,913</b>	<b>2,950</b>	<b>0</b>
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	129	0	0
<b>Total</b>	<b>Small Bldg Const/Imprv</b>	<b>129</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,721,660</b>	<b>2,517,451</b>	<b>2,275,903</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,721,660</b>	<b>2,517,451</b>	<b>2,275,903</b>
<b>Fund Total:</b>	<b>WEST LAKES FSA #136</b>	<b>1,721,660</b>	<b>2,517,451</b>	<b>2,275,903</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	7,766,246	7,728,460	7,932,396
TOTAL EXPENDITURES	7,453,785	9,638,068	9,770,282

Audit balance as of 06/30/2012 5,642,903

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

Estimated expenditures 2012-2013 fiscal year (9,638,068)

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

Estimated fund balance 6/30/2013 3,733,295

Estimated revenues 2013-2014 fiscal year 7,932,396

Estimated expenditures 2013-2014 fiscal year (6,199,224)

Capital Projects (3,094,700)

Debt Service (476,358)

Estimated FY2013 adjustment to fund balance (1,837,886)

Estimated fund balance 6/30/2014 1,895,409

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$4,239,155,600. A mill rate of 1.99 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	3,871,154,400	7,703,500	0	307,300	7,396,200
Sr Cit/Vet	300,994,900	598,900	598,900	0	0
Farm	24,526,900	0	0	0	0
Personal	42,479,400	112,616	0	3,300	109,316
Total	4,239,155,600	8,415,016	598,900	310,600	7,505,516

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes - Current	\$7,396,200
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	109,316
311 202	Personal Property-Delinquent	0
311 400	Penalty & Interest on Delinquent Taxes	60,000
311 500	Vehicle Tax/State Collected	84,880

341 000    FEES

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

342.400	Building Rental	24,500
342 900	Fire-False Alarms	500
342 910	Fire-Illegal Burns	500
342 920	Fire-Vehicles	500
342 930	Fire-Hazmat Response	0

361 000    INTEREST

361 100	Interest on Investments	<u>6,000</u>
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TOTAL ESTIMATED REVENUES

\$7,932,396



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	7,042,392	7,295,200	7,396,200
311.102	Real Property-Delinquent	162,975	150,000	150,000
311.200	Personal Property	110,202	0	109,316
311.202	Personal Property-Delinq	7,382	0	0
311.400	Penalty & Interest	66,294	50,000	60,000
311.500	Vehicle Tax State Collec	115,170	124,460	84,880
<b>Total</b>	<b>General Property Taxes</b>	<b>7,504,415</b>	<b>7,619,660</b>	<b>7,800,396</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	99,928	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>99,928</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.971	Fire Plan Review Fees	119,353	100,000	100,000
<b>Total</b>	<b>General Government</b>	<b>119,353</b>	<b>100,000</b>	<b>100,000</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	11,087	0	24,500
342.900	Fire - False Alarms	0	500	500
342.910	Fire - Illegal Burns	0	500	500
342.920	Fire - Vehicles	290	500	500
342.930	Fire - Hazmat Response	0	1,000	0
<b>Total</b>	<b>Public Safety</b>	<b>11,377</b>	<b>2,500</b>	<b>26,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	8,900	6,300	6,000
<b>Total</b>	<b>Interest Earnings</b>	<b>8,900</b>	<b>6,300</b>	<b>6,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	9,024	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>9,024</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	13,249	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>13,249</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>7,766,246</b>	<b>\$7,728,460</b>	<b>\$7,932,396</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>7,766,246</b>	<b>\$7,728,460</b>	<b>\$7,932,396</b>
<b>Fund Total:</b>	<b>WASILLA-LAKES FSA #130</b>	<b>7,766,246</b>	<b>\$7,728,460</b>	<b>\$7,932,396</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	521,131	758,521	789,246
411.200	Temp Wages & Adjmts	28,290	77,000	81,475
411.300	Overtime Wages	59,371	56,250	97,500
411.400	Nonemployee Compensation	503,975	889,143	938,336
<b>Total Salaries &amp; Wages</b>		<b>1,112,767</b>	<b>1,780,914</b>	<b>1,906,557</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	149,595	291,716	301,732
412.150	On-Call Health Insurance	2,178	41,438	45,024
412.190	Life Insurance	0	1,791	1,791
412.200	Unemployment Contrib	3,628	5,464	5,810
412.300	Medicare	16,161	26,096	27,646
412.400	Retirement Contrib. - DB Plan	179,947	298,733	316,391
412.410	PERS Tier IV - DC Plan	15,556	0	0
412.411	PERS Tier IV - Health Plan	385	0	0
412.412	PERS Tier IV - HRA	2,356	0	0
412.413	PERS Tier IV - OD&D	150	0	0
412.600	Workers Compensation	85,909	152,695	177,814
412.700	Sbs Contribution	68,215	110,320	116,872
<b>Total Benefits</b>		<b>524,080</b>	<b>928,253</b>	<b>993,080</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	9,698	13,197	27,540
414.400	Travel Tickets	5,777	17,025	22,500
<b>Total Expenses Outside Of Boro</b>		<b>15,475</b>	<b>30,222</b>	<b>50,040</b>
<b>EX21-Communications</b>				
421.100	Telephone	47,747	90,060	78,660
421.200	Postage	626	1,850	1,850
421.300	Communication Network	1,464	11,904	11,904
<b>Total Communications</b>		<b>49,837</b>	<b>103,814</b>	<b>92,414</b>
<b>EX22-Advertising</b>				
422.000	Advertising	1,466	13,100	17,300
<b>Total Advertising</b>		<b>1,466</b>	<b>13,100</b>	<b>17,300</b>
<b>EX23-Printing</b>				
423.000	Printing	157	10,250	12,250
<b>Total Printing</b>		<b>157</b>	<b>10,250</b>	<b>12,250</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Optrns</b>				
424.100	Electricity	41,580	64,272	64,272
424.200	Water & Sewer	245	600	0
424.300	Natural Gas	25,957	31,000	37,600
424.400	Lp-Propane	1,475	5,940	3,600
424.500	Garbage Pickups	2,636	5,287	5,287
424.550	Recycling Pickups	96	200	0
424.600	Heating Fuel-Oil	13,659	14,000	10,000
<b>Total</b>	<b>Utilities-Building Optrns</b>	<b>85,648</b>	<b>121,299</b>	<b>120,759</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	17,295	50,308	52,808
425.300	Equipment Rental	4,334	6,385	6,385
<b>Total</b>	<b>Rental/Lease</b>	<b>21,629</b>	<b>56,693</b>	<b>59,193</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	5,713	9,650	9,650
426.600	Computer Software	11,725	18,800	29,600
426.900	Other Professional Chgs	5,995	52,989	72,910
<b>Total</b>	<b>Professional Charges</b>	<b>23,433</b>	<b>81,439</b>	<b>112,160</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	30,111	34,630	47,750
427.200	Vehicle Insurance	62,000	70,950	73,360
427.500	Liability Insurance	2,544	2,800	3,750
427.900	Insurance Deductible	1,960	0	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>96,615</b>	<b>108,380</b>	<b>124,860</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	9,797	28,205	26,885
428.200	Grounds Maint Services	6,183	9,500	6,600
428.300	Equipment Maint Services	25,587	33,800	38,900
428.400	Vehicle Maint Services	35,972	91,500	126,500
428.500	Commun Equip Maint Servic	4,306	10,400	15,400
428.910	Building Improve Services	198	0	0
428.920	Other Maintenance Service	1,264	5,000	5,000
<b>Total</b>	<b>Maintenance Services</b>	<b>83,307</b>	<b>178,405</b>	<b>219,285</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	11,642	39,300	62,200
429.210	Training/Instructor Fees	383	3,200	9,000
429.710	Testing	1,481	10,700	10,700
429.900	Other Contractual	24,171	21,500	9,000
<b>Total</b>	<b>Other Contractual</b>	<b>37,677</b>	<b>74,700</b>	<b>90,900</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,100	9,250	9,250
430.200	Copier/Fax Supplies	1,315	3,000	3,000
<b>Total Office Supplies</b>		<b>3,415</b>	<b>12,250</b>	<b>12,250</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	69,097	125,300	116,500
431.200	Building Maint Supplies	14,534	30,700	28,200
431.300	Equipment Maint Supplies	38,098	58,550	64,750
431.400	Grounds Maint Supplies	2,747	8,200	9,200
431.900	Other Maint. Supplies	0	2,700	2,200
<b>Total Maintenance Supplies</b>		<b>124,476</b>	<b>225,450</b>	<b>220,850</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	815	4,500	4,500
432.200	Gas	94,324	110,000	113,400
<b>Total Fuel/Oil-Vehicle Use</b>		<b>95,139</b>	<b>114,500</b>	<b>117,900</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	24,387	69,200	79,300
433.110	Clothing	62,787	131,929	182,300
433.120	Tools under \$500	4,540	17,300	20,800
433.200	Medical Supplies	1,194	5,400	5,400
433.300	Books/Subscriptions	5,506	13,902	15,140
433.500	Training Supplies	20,698	32,000	32,000
433.900	Other Supplies	93,810	152,800	145,000
<b>Total Misc Supplies</b>		<b>212,922</b>	<b>422,531</b>	<b>479,940</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,616	24,000	24,000
434.100	Other Equip under \$5,000	96,941	137,000	146,600
434.300	Furniture Under \$5,000	2,022	47,000	47,000
<b>Total Equipment Under \$5,000</b>		<b>101,579</b>	<b>208,000</b>	<b>217,600</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	194,369	191,053	194,651
443.110	Telecomm-Admin & Audit	232,741	261,957	302,029
443.300	Maintenance	13,788	20,000	20,000
443.305	Fleet Maintenance	0	22,781	25,518
<b>Total Intra Govern/Recov Expens</b>		<b>440,898</b>	<b>495,791</b>	<b>542,198</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	3,371,600	3,420,000	3,094,700
<b>Total Capital Project Transfers</b>		<b>3,371,600</b>	<b>3,420,000</b>	<b>3,094,700</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	32,948	44,000	100,150
451.200	Vehicles	0	27,271	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>32,948</b>	<b>71,271</b>	<b>100,150</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>6,435,068</b>	<b>8,457,262</b>	<b>8,584,386</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>6,435,068</b>	<b>8,457,262</b>	<b>8,584,386</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	178,339	178,844	187,975
411.200	Temp Wages & Adjmts	27,376	55,402	57,460
411.300	Overtime Wages	19,944	15,000	24,000
<b>Total Salaries &amp; Wages</b>		<b>225,659</b>	<b>249,246</b>	<b>269,435</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	52,796	62,910	65,070
412.190	Life Insurance	0	387	387
412.200	Unemployment Contrib	1,355	1,526	1,617
412.300	Medicare	3,273	3,687	3,907
412.400	Retirement Contrib. - DB Plan	59,500	71,266	75,633
412.410	PERS Tier IV - DC Plan	5,786	0	0
412.411	PERS Tier IV - Health Plan	169	0	0
412.412	PERS Tier IV - HRA	1,257	0	0
412.413	PERS Tier IV - OD&D	66	0	0
412.600	Workers Compensation	15,207	19,981	23,283
412.700	Sbs Contribution	13,833	15,586	16,517
<b>Total Benefits</b>		<b>153,242</b>	<b>175,343</b>	<b>186,414</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	632	5,857	8,350
414.400	Travel Tickets	18	5,250	6,200
<b>Total Expenses Outside Of Boro</b>		<b>650</b>	<b>11,107</b>	<b>14,550</b>
<b>EX21-Communications</b>				
421.100	Telephone	0	4,000	0
421.200	Postage	359	700	700
421.300	Communication Network	0	1,200	0
<b>Total Communications</b>		<b>359</b>	<b>5,900</b>	<b>700</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	400	400
<b>Total Advertising</b>		<b>0</b>	<b>400</b>	<b>400</b>
<b>EX23-Printing</b>				
423.000	Printing	307	1,300	1,500
<b>Total Printing</b>		<b>307</b>	<b>1,300</b>	<b>1,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	3,491	3,500	5,600
<b>Total Rental/Lease</b>		<b>3,491</b>	<b>3,500</b>	<b>5,600</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment</b>				
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	115	525	750
426.600	Computer Software	2,855	10,000	10,000
<b>Total</b>	<b>Professional Charges</b>	<b>2,970</b>	<b>10,525</b>	<b>10,750</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	565	625	530
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>565</b>	<b>625</b>	<b>530</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	706	1,750	1,750
428.400	Vehicle Maint Services	0	3,600	0
428.500	Commun Equip Maint Servic	0	450	0
<b>Total</b>	<b>Maintenance Services</b>	<b>706</b>	<b>5,800</b>	<b>1,750</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,280	4,725	6,300
429.210	Training/Instructor Fees	64	1,000	1,000
429.900	Other Contractual	0	400	400
<b>Total</b>	<b>Other Contractual</b>	<b>1,344</b>	<b>6,125</b>	<b>7,700</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	285	2,700	2,700
430.200	Copier/Fax Supplies	506	1,000	1,000
<b>Total</b>	<b>Office Supplies</b>	<b>791</b>	<b>3,700</b>	<b>3,700</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	700	0
431.300	Equipment Maint Supplies	169	1,100	1,100
<b>Total</b>	<b>Maintenance Supplies</b>	<b>169</b>	<b>1,800</b>	<b>1,100</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	90	0
432.200	Gas	0	4,000	0
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>4,090</b>	<b>0</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	0	1,130	1,130
433.110	Clothing	0	4,930	4,930
433.120	Tools under \$500	0	500	500
433.300	Books/Subscriptions	965	2,000	2,000
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	874	2,350	2,350
<b>Total</b>	<b>Misc Supplies</b>	<b>1,839</b>	<b>11,910</b>	<b>11,910</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,497	5,000	5,000
434.100	Other Equip under \$5,000	0	9,000	6,000
434.300	Furniture Under \$5,000	0	3,000	3,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,497</b>	<b>17,000</b>	<b>14,000</b>
<b>Division Total: Fire Code Deferment</b>		<b>394,589</b>	<b>508,371</b>	<b>530,039</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX21-Communications</b>				
421.100	Telephone	11,893	27,659	27,659
<b>Total Communications</b>		<b>11,893</b>	<b>27,659</b>	<b>27,659</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	25,186	41,250	44,318
424.200	Water & Sewer	2,692	4,884	5,646
424.300	Natural Gas	29,735	45,490	45,490
424.500	Garbage Pickups	1,574	3,501	3,501
424.550	Recycling Pickups	398	570	663
<b>Total Utilities-Building Oprtns</b>		<b>59,585</b>	<b>95,695</b>	<b>99,618</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	336	9,766	550
<b>Total Rental/Lease</b>		<b>336</b>	<b>9,766</b>	<b>550</b>
<b>EX26-Professional Charges</b>				
426.600	Computer Software	715	2,266	2,266
426.900	Other Professional Chgs	0	0	1,489
<b>Total Professional Charges</b>		<b>715</b>	<b>2,266</b>	<b>3,755</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	7,632	7,587	9,105
428.200	Grounds Maint Services	867	2,420	2,420
428.300	Equipment Maint Services	1,208	9,981	3,300
<b>Total Maintenance Services</b>		<b>9,707</b>	<b>19,988</b>	<b>14,825</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	70	72
429.900	Other Contractual	2,074	7,675	1,320
<b>Total Other Contractual</b>		<b>2,074</b>	<b>7,745</b>	<b>1,392</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	2,389	6,713	6,713
431.300	Equipment Maint Supplies	540	3,190	1,595
431.400	Grounds Maint Supplies	177	825	825
<b>Total Maintenance Supplies</b>		<b>3,106</b>	<b>10,728</b>	<b>9,133</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	390	1,430	956
<b>Total Fuel/Oil-Vehicle Use</b>		<b>390</b>	<b>1,430</b>	<b>956</b>
<b>EX33-Misc Supplies</b>				
433.120	Tools under \$500	442	605	605
433.900	Other Supplies	378	858	858
<b>Total Misc Supplies</b>		<b>820</b>	<b>1,463</b>	<b>1,463</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg</b>				
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	3,025	1,760
434.100	Other Equip under \$5,000	520	2,570	2,640
434.300	Furniture Under \$5,000	0	3,448	3,448
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>520</b>	<b>9,043</b>	<b>7,848</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.300	Maintenance	8,740	8,000	9,000
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>8,740</b>	<b>8,000</b>	<b>9,000</b>
<b>EX45-Operating Fund Transfers</b>				
445.142	Trnfr To- Debt Svc (COPs)	526,242	475,352	476,358
<b>Total</b>	<b>Operating Fund Transfers</b>	<b>526,242</b>	<b>475,352</b>	<b>476,358</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	3,300	3,300
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>3,300</b>	<b>3,300</b>
<b>Division Total:</b>	<b>Emergency Services Bldg</b>	<b>624,128</b>	<b>672,435</b>	<b>655,857</b>
<b>Department Total:</b>	<b>Emergency Services</b>	<b>1,018,717</b>	<b>1,180,806</b>	<b>1,185,896</b>
<b>Fund Total:</b>	<b>WASILLA-LAKES FSA #130</b>	<b>7,453,785</b>	<b>9,638,068</b>	<b>9,770,282</b>

**RECONCILIATION OF FUND BALANCE: 251**

**BUTTE FIRE SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	737,288	731,950	738,083
TOTAL EXPENDITURES	461,906	540,108	1,104,496

Audit balance as of 06/30/2012 674,861

    Estimated revenues 2012-2013 fiscal year 731,950

    Estimated expenditures 2012-2013 fiscal year (540,108)  
 Pending Ordinance 13-075 (40,950)

    Estimated adjustment to fund balance 150,892

Estimated fund balance 06/30/2013 825,753

    Estimated revenues 2013-2014 fiscal year 738,083

    Estimated expenditures 2013-2014 fiscal year (592,496)  
 Capital Projects (512,000)

    Estimated FY2013 adjustment to fund balance (366,413)

Estimated fund balance 6/30/2014 459,340

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$274,555,620. 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	238,801,180	728,300	0	29,000	699,300
Sr Cit/Vet	33,536,200	102,200	102,200	0	0
Farm	2,218,240	0	0	0	0
Personal	0	0	0	0	0
Total	274,555,620	830,500	102,200	29,000	699,300

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$699,300
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property	0
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Tax/State Collected	8,033

361 000    INTEREST

361 100	Interest on Investments	<u>750</u>
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TOTAL ESTIMATED REVENUES \$738,083





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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	665,216	689,400	699,300
311.102	Real Property-Delinquent	24,300	20,000	20,000
311.200	Personal Property	1,510	0	0
311.400	Penalty & Interest	9,350	10,000	10,000
311.500	Vehicle Tax State Collec	12,140	11,780	8,033
<b>Total</b>	<b>General Property Taxes</b>	<b>712,516</b>	<b>731,180</b>	<b>737,333</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	4,730	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>4,730</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	831	770	750
<b>Total</b>	<b>Interest Earnings</b>	<b>831</b>	<b>770</b>	<b>750</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	19,211	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>19,211</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>737,288</b>	<b>\$731,950</b>	<b>\$738,083</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>737,288</b>	<b>\$731,950</b>	<b>\$738,083</b>
<b>Fund Total:</b>	<b>BUTTE FSA #2</b>	<b>737,288</b>	<b>\$731,950</b>	<b>\$738,083</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	29,053	11,207	11,905
411.200	Temp Wages & Adjmts	798	0	0
411.300	Overtime Wages	4,608	900	200
411.400	Nonemployee Compensation	95,713	92,300	113,800
<b>Total Salaries &amp; Wages</b>		<b>130,172</b>	<b>104,407</b>	<b>125,905</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	7,060	3,728	3,856
412.150	On-Call Health Insurance	816	4,302	5,460
412.190	Life Insurance	0	23	23
412.200	Unemployment Contrib	207	75	73
412.300	Medicare	1,888	1,519	1,826
412.400	Retirement Contrib. - DB Plan	11,332	4,457	4,319
412.410	PERS Tier IV - DC Plan	6	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	3	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	10,175	9,048	11,964
412.700	Sbs Contribution	7,980	6,419	7,718
<b>Total Benefits</b>		<b>39,469</b>	<b>29,571</b>	<b>35,239</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	0	200
413.200	Expense Reimb-Within Boro	0	0	200
413.900	Other Exp - Within Boro	0	0	200
<b>Total Expenses Within Borough</b>		<b>0</b>	<b>0</b>	<b>600</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	200
414.200	Exp Reimb- Outside Boro	0	0	250
414.400	Travel Tickets	0	0	250
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>0</b>	<b>700</b>
<b>EX21-Communications</b>				
421.100	Telephone	3,479	6,000	6,300
421.200	Postage	0	100	100
421.300	Communication Network	0	0	150
<b>Total Communications</b>		<b>3,479</b>	<b>6,100</b>	<b>6,550</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	400	450
<b>Total Advertising</b>		<b>0</b>	<b>400</b>	<b>450</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	0	300
<b>Total Printing</b>		<b>0</b>	<b>0</b>	<b>300</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	14,045	24,000	24,500
424.200	Water & Sewer	41	100	0
424.300	Natural Gas	6,192	21,000	21,500
424.500	Garbage Pickups	450	800	600
424.550	Recycling Pickups	16	25	0
424.600	Heating Fuel-Oil	7,726	8,000	8,600
<b>Total Utilities-Building Oprtns</b>		<b>28,470</b>	<b>53,925</b>	<b>55,200</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	39	500	500
<b>Total Rental/Lease</b>		<b>39</b>	<b>500</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	792	1,700	1,320
426.600	Computer Software	3,056	3,000	2,600
426.900	Other Professional Chgs	170	2,310	2,355
<b>Total Professional Charges</b>		<b>4,018</b>	<b>7,010</b>	<b>6,275</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	25,121	29,000	30,130
427.200	Vehicle Insurance	11,258	12,950	13,140
427.500	Liability Insurance	191	210	220
<b>Total Insurance &amp; Bond</b>		<b>36,570</b>	<b>42,160</b>	<b>43,490</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	3,286	1,486	3,200
428.200	Grounds Maint Services	81	200	200
428.300	Equipment Maint Services	2,507	6,900	5,500
428.400	Vehicle Maint Services	7,198	25,000	28,500
428.500	Commun Equip Maint Servic	997	2,000	1,250
428.920	Other Maintenance Service	0	440	195
<b>Total Maintenance Services</b>		<b>14,069</b>	<b>36,026</b>	<b>38,845</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	2,250	1,000
429.210	Training/Instructor Fees	0	450	450
429.710	Testing	861	1,600	1,600
429.900	Other Contractual	989	1,200	950
<b>Total Other Contractual</b>		<b>1,850</b>	<b>5,500</b>	<b>4,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	573	2,200	1,600
430.200	Copier/Fax Supplies	488	1,000	800
<b>Total</b>	<b>Office Supplies</b>	<b>1,061</b>	<b>3,200</b>	<b>2,400</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	23,660	23,950	25,100
431.200	Building Maint Supplies	1,626	4,500	4,000
431.300	Equipment Maint Supplies	887	6,000	12,000
431.400	Grounds Maint Supplies	317	600	250
431.900	Other Maint. Supplies	0	(50)	250
<b>Total</b>	<b>Maintenance Supplies</b>	<b>26,490</b>	<b>35,000</b>	<b>41,600</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	807	1,700	1,800
432.200	Gas	17,861	27,300	27,500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>18,668</b>	<b>29,000</b>	<b>29,300</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	2,599	3,100	3,800
433.110	Clothing	1,372	46,438	40,000
433.120	Tools under \$500	283	2,000	1,200
433.200	Medical Supplies	25	600	150
433.300	Books/Subscriptions	20	650	200
433.500	Training Supplies	362	1,400	1,000
433.900	Other Supplies	1,587	20,500	10,000
<b>Total</b>	<b>Misc Supplies</b>	<b>6,248</b>	<b>74,688</b>	<b>56,350</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	4,000	5,000
434.100	Other Equip under \$5,000	32,939	22,728	30,000
434.300	Furniture Under \$5,000	0	0	250
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>32,939</b>	<b>26,728</b>	<b>35,250</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	51,461	53,286	61,473
443.110	Telecomm-Admin & Audit	17,256	19,423	36,631
443.300	Maintenance	5,578	7,000	7,000
443.305	Fleet Maintenance	0	3,962	4,438
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>74,295</b>	<b>83,671</b>	<b>109,542</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	43,711	2,222	512,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>43,711</b>	<b>2,222</b>	<b>512,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.200	Vehicles	358	0	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>358</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>461,906</b>	<b>540,108</b>	<b>1,104,496</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>461,906</b>	<b>540,108</b>	<b>1,104,496</b>
<b>Fund Total:</b>	<b>BUTTE FSA #2</b>	<b>461,906</b>	<b>540,108</b>	<b>1,104,496</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	197,427	212,300	230,231
TOTAL EXPENDITURES	123,272	296,638	414,077

Audit balance as of 06/30/2012 268,273

    Estimated revenues 2012-2013 fiscal year 212,300

    Estimated expenditures 2012-2013 fiscal year (296,638)

    Estimated adjustment to fund balance (84,338)

Estimated fund balance 06/30/2013 183,935

    Estimated revenues 2013-2014 fiscal year 230,231

    Estimated expenditures 2013-2014 fiscal year (194,077)  
    Capital Projects (220,000)

    Estimated FY2013 adjustment to fund balance (183,846)

Estimated fund balance 6/30/2014 89

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$54,865,400. 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	47,405,880	209,000	0	8,300	200,700
Sr Cit/Vet	7,293,150	32,100	32,100	0	0
Farm	166,370	0	0	0	0
Personal	0	0	0	0	0
Total	54,865,400	241,100	32,100	8,300	200,700

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$200,700
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property	0
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	4,231

342 000    RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	11,000
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361 000    INTEREST

361 100	Interest on Investments	<u>300</u>
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TOTAL ESTIMATED REVENUES \$230,231





## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	155,558	186,800	200,700
311.102	Real Property-Delinquent	16,807	10,000	10,000
311.200	Personal Property	65	0	0
311.400	Penalty & Interest	5,262	4,000	4,000
311.500	Vehicle Tax State Collec	4,290	6,210	4,231
<b>Total</b>	<b>General Property Taxes</b>	<b>181,982</b>	<b>207,010</b>	<b>218,931</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	527	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>527</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	7,500	5,000	11,000
<b>Total</b>	<b>Public Safety</b>	<b>7,500</b>	<b>5,000</b>	<b>11,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	368	290	300
<b>Total</b>	<b>Interest Earnings</b>	<b>368</b>	<b>290</b>	<b>300</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	7,050	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>7,050</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>197,427</b>	<b>\$212,300</b>	<b>\$230,231</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>197,427</b>	<b>\$212,300</b>	<b>\$230,231</b>
<b>Fund Total:</b>	<b>SUTTON FSA #4</b>	<b>197,427</b>	<b>\$212,300</b>	<b>\$230,231</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	3,253	2,802	2,977
411.300	Overtime Wages	513	225	500
411.400	Nonemployee Compensation	18,309	27,300	32,000
<b>Total Salaries &amp; Wages</b>		<b>22,075</b>	<b>30,327</b>	<b>35,477</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	792	932	964
412.150	On-Call Health Insurance	1	1,272	1,535
412.190	Life Insurance	0	6	6
412.200	Unemployment Contrib	23	19	21
412.300	Medicare	321	441	515
412.400	Retirement Contrib. - DB Plan	1,263	1,112	1,241
412.410	PERS Tier IV - DC Plan	2	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	1	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	1,741	2,635	3,379
412.700	Sbs Contribution	1,354	1,864	2,175
<b>Total Benefits</b>		<b>5,500</b>	<b>8,281</b>	<b>9,836</b>
<b>EX21-Communications</b>				
421.100	Telephone	2,709	4,600	4,600
421.200	Postage	0	100	200
<b>Total Communications</b>		<b>2,709</b>	<b>4,700</b>	<b>4,800</b>
<b>EX22-Advertising</b>				
422.000	Advertising	286	400	400
<b>Total Advertising</b>		<b>286</b>	<b>400</b>	<b>400</b>
<b>EX23-Printing</b>				
423.000	Printing	0	400	100
<b>Total Printing</b>		<b>0</b>	<b>400</b>	<b>100</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	6,329	10,500	11,000
424.200	Water & Sewer	11	50	0
424.300	Natural Gas	63	150	0
424.500	Garbage Pickups	444	730	800
424.550	Recycling Pickups	4	25	0
424.600	Heating Fuel-Oil	5,870	14,000	17,000
<b>Total Utilities-Building Oprtns</b>		<b>12,721</b>	<b>25,455</b>	<b>28,800</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,948	2,300	2,300
<b>Total</b>	<b>Rental/Lease</b>	<b>1,948</b>	<b>2,300</b>	<b>2,300</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	685	950	870
426.600	Computer Software	1,841	2,234	2,234
426.900	Other Professional Chgs	17	1,005	725
<b>Total</b>	<b>Professional Charges</b>	<b>2,543</b>	<b>4,189</b>	<b>3,829</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,719	3,130	3,260
427.200	Vehicle Insurance	3,275	3,775	3,780
427.500	Liability Insurance	60	70	70
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>6,054</b>	<b>6,975</b>	<b>7,110</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	1,697	1,000	1,000
428.200	Grounds Maint Services	3,556	1,700	4,200
428.300	Equipment Maint Services	3,621	3,900	4,000
428.400	Vehicle Maint Services	12	14,000	7,700
428.500	Commun Equip Maint Servic	0	1,500	600
<b>Total</b>	<b>Maintenance Services</b>	<b>8,886</b>	<b>22,100</b>	<b>17,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	350	250	300
429.710	Testing	861	1,800	1,000
429.900	Other Contractual	604	1,900	1,100
<b>Total</b>	<b>Other Contractual</b>	<b>1,815</b>	<b>3,950</b>	<b>2,400</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	450	1,100	1,100
430.200	Copier/Fax Supplies	0	510	210
<b>Total</b>	<b>Office Supplies</b>	<b>450</b>	<b>1,610</b>	<b>1,310</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	1,757	7,000	7,100
431.200	Building Maint Supplies	1,017	1,500	1,500
431.300	Equipment Maint Supplies	409	1,600	1,500
431.400	Grounds Maint Supplies	0	300	300
431.900	Other Maint. Supplies	0	200	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>3,183</b>	<b>10,600</b>	<b>10,400</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	448	1,300	1,000
432.200	Gas	5,176	11,500	11,500
<b>Total Fuel/Oil-Vehicle Use</b>		<b>5,624</b>	<b>12,800</b>	<b>12,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	514	1,300	1,300
433.110	Clothing	2,388	11,100	8,800
433.120	Tools under \$500	71	700	700
433.200	Medical Supplies	25	600	100
433.300	Books/Subscriptions	34	100	100
433.500	Training Supplies	362	1,000	1,000
433.900	Other Supplies	862	4,000	400
<b>Total Misc Supplies</b>		<b>4,256</b>	<b>18,800</b>	<b>12,400</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	3,000	3,350
434.100	Other Equip under \$5,000	2,812	5,783	5,000
434.300	Furniture Under \$5,000	0	3,000	2,000
<b>Total Equipment Under \$5,000</b>		<b>2,812</b>	<b>11,783</b>	<b>10,350</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	22,840	24,057	16,686
443.110	Telecomm-Admin & Audit	10,398	11,703	7,269
443.300	Maintenance	2,761	3,500	3,500
443.305	Fleet Maintenance	0	991	1,110
<b>Total Intra Govern/Recov Expens</b>		<b>35,999</b>	<b>40,251</b>	<b>28,565</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	6,411	91,717	220,000
<b>Total Capital Project Transfers</b>		<b>6,411</b>	<b>91,717</b>	<b>220,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	6,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>0</b>	<b>6,000</b>
<b>Division Total: Non-Departmental</b>		<b>123,272</b>	<b>296,638</b>	<b>414,077</b>
<b>Department Total: Non-Departmental</b>		<b>123,272</b>	<b>296,638</b>	<b>414,077</b>
<b>Fund Total: SUTTON FSA #4</b>		<b>123,272</b>	<b>296,638</b>	<b>414,077</b>

**RECONCILIATION OF FUND BALANCE: 254**

**TALKEETNA FIRE SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	284,958	315,820	313,463
TOTAL EXPENDITURES	267,730	299,059	416,953

Audit balance as of 06/30/2012			244,148
Estimated revenues 2012-2013 fiscal year	315,820		
Estimated expenditures 2012-2013 fiscal year	(299,059)		
Estimated adjustment to fund balance		16,761	
Estimated fund balance 06/30/2013			260,909
Estimated revenues 2013-2014 fiscal year	313,463		
Estimated expenditures 2013-2014 fiscal year	(316,953)		
Capital Projects	(100,000)		
Estimated FY2013 adjustment to fund balance		(103,490)	
Estimated fund balance 6/30/2014			157,419

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$165,695,610. 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	151,169,410	294,700	0	11,700	283,000
Sr Cit/Vet	14,488,000	28,200	28,200	0	0
Farm	0	0	0	0	0
Personal	38,200	0	0	0	0
Total	165,695,610	322,900	28,200	11,700	283,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$283,000
311 102	Real Property Taxes - Delinquent	9,000
311 200	Personal Property Taxes	0
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	4,213

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>250</u>
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TOTAL ESTIMATED REVENUES \$313,463



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	252,556	282,900	283,000
311.102	Real Property-Delinquent	9,833	9,500	9,000
311.200	Personal Property	748	0	0
311.400	Penalty & Interest	3,924	4,000	4,000
311.500	Vehicle Tax State Collec	3,690	6,180	4,213
<b>Total</b>	<b>General Property Taxes</b>	<b>270,751</b>	<b>302,580</b>	<b>300,213</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	791	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>791</b>	<b>0</b>	<b>0</b>
<b>RE42-Public Safety</b>				
342.400	Building Rental	13,000	13,000	13,000
<b>Total</b>	<b>Public Safety</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	365	240	250
<b>Total</b>	<b>Interest Earnings</b>	<b>365</b>	<b>240</b>	<b>250</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	51	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>51</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>284,958</b>	<b>\$315,820</b>	<b>\$313,463</b>
<b>Department Total: Non-Departmental</b>		<b>284,958</b>	<b>\$315,820</b>	<b>\$313,463</b>
<b>Fund Total: TALKEETNA FSA #24</b>		<b>284,958</b>	<b>\$315,820</b>	<b>\$313,463</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	4,902	5,604	5,953
411.200	Temp Wages & Adjmts	3,388	12,000	12,250
411.300	Overtime Wages	823	750	780
411.400	Nonemployee Compensation	14,971	39,000	40,000
<b>Total Salaries &amp; Wages</b>		<b>24,084</b>	<b>57,354</b>	<b>58,983</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	1,193	1,864	1,928
412.150	On-Call Health Insurance	1	1,818	1,919
412.190	Life Insurance	0	12	12
412.200	Unemployment Contrib	55	113	114
412.300	Medicare	350	836	856
412.400	Retirement Contrib. - DB Plan	1,895	2,366	2,403
412.410	PERS Tier IV - DC Plan	3	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	2	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	1,911	4,987	5,597
412.700	Sbs Contribution	1,476	3,532	3,616
<b>Total Benefits</b>		<b>6,888</b>	<b>15,528</b>	<b>16,445</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	800	400
413.200	Expense Reimb-Within Boro	87	300	300
<b>Total Expenses Within Borough</b>		<b>87</b>	<b>1,100</b>	<b>700</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	134	250	150
414.200	Exp Reimb- Outside Boro	0	525	330
414.400	Travel Tickets	0	375	700
<b>Total Expenses Outside Of Boro</b>		<b>134</b>	<b>1,150</b>	<b>1,180</b>
<b>EX21-Communications</b>				
421.100	Telephone	3,911	6,700	9,200
421.200	Postage	77	400	300
421.300	Communication Network	893	3,200	2,500
<b>Total Communications</b>		<b>4,881</b>	<b>10,300</b>	<b>12,000</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	600	2,800
<b>Total Advertising</b>		<b>0</b>	<b>600</b>	<b>2,800</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	800	1,500
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>800</b>	<b>1,500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	7,365	16,000	16,000
424.200	Water & Sewer	1,533	2,840	4,000
424.300	Natural Gas	126	300	0
424.400	Lp-Propane	0	150	160
424.500	Garbage Pickups	94	450	450
424.550	Recycling Pickups	8	25	0
424.600	Heating Fuel-Oil	14,450	18,000	15,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>23,576</b>	<b>37,765</b>	<b>35,610</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	20	400	500
<b>Total</b>	<b>Rental/Lease</b>	<b>20</b>	<b>400</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	480	600	700
426.600	Computer Software	2,355	3,000	2,300
426.900	Other Professional Chgs	215	1,600	1,620
<b>Total</b>	<b>Professional Charges</b>	<b>3,050</b>	<b>5,200</b>	<b>4,620</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	9,834	11,300	11,880
427.200	Vehicle Insurance	5,366	6,170	6,190
427.500	Liability Insurance	139	150	130
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>15,339</b>	<b>17,620</b>	<b>18,200</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	663	3,358	4,000
428.200	Grounds Maint Services	6,011	7,000	6,900
428.300	Equipment Maint Services	6,389	11,200	12,000
428.400	Vehicle Maint Services	1,139	9,000	9,600
428.500	Commun Equip Maint Servic	118	800	2,300
428.920	Other Maintenance Service	0	600	100
<b>Total</b>	<b>Maintenance Services</b>	<b>14,320</b>	<b>31,958</b>	<b>34,900</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,387	1,900
429.210	Training/Instructor Fees	0	250	300
429.710	Testing	937	2,000	1,600
429.900	Other Contractual	573	700	1,900
<b>Total</b>	<b>Other Contractual</b>	<b>1,510</b>	<b>4,337</b>	<b>5,700</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	234	500	400
430.200	Copier/Fax Supplies	25	400	400
<b>Total Office Supplies</b>		<b>259</b>	<b>900</b>	<b>800</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	9,024	15,800	17,600
431.200	Building Maint Supplies	508	1,500	2,500
431.300	Equipment Maint Supplies	715	2,700	3,000
431.400	Grounds Maint Supplies	63	250	250
431.900	Other Maint. Supplies	28	400	0
<b>Total Maintenance Supplies</b>		<b>10,338</b>	<b>20,650</b>	<b>23,350</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	357	2,000	2,500
432.200	Gas	513	16,000	15,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>870</b>	<b>18,000</b>	<b>17,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	14	800	800
433.110	Clothing	6	4,500	6,500
433.120	Tools under \$500	171	800	850
433.200	Medical Supplies	261	450	225
433.300	Books/Subscriptions	78	400	250
433.500	Training Supplies	1,347	1,000	1,500
433.900	Other Supplies	556	5,000	5,000
<b>Total Misc Supplies</b>		<b>2,433</b>	<b>12,950</b>	<b>15,125</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	3,149	1,800	4,000
434.100	Other Equip under \$5,000	8,156	5,500	5,100
434.300	Furniture Under \$5,000	0	400	1,000
<b>Total Equipment Under \$5,000</b>		<b>11,305</b>	<b>7,700</b>	<b>10,100</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	28,674	29,827	33,099
443.110	Telecomm-Admin & Audit	13,717	15,439	9,122
443.300	Maintenance	7,036	7,500	7,500
443.305	Fleet Maintenance	0	1,981	2,219
<b>Total Intra Govern/Recov Expens</b>		<b>49,427</b>	<b>54,747</b>	<b>51,940</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	99,209	0	100,000
<b>Total Capital Project Transfers</b>		<b>99,209</b>	<b>0</b>	<b>100,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	0	5,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>267,730</b>	<b>299,059</b>	<b>416,953</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>267,730</b>	<b>299,059</b>	<b>416,953</b>
<b>Fund Total:</b>	<b>TALKEETNA FSA #24</b>	<b>267,730</b>	<b>299,059</b>	<b>416,953</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	327,036	360,390	378,252
TOTAL EXPENDITURES	338,675	406,856	466,315

Audit balance as of 06/30/2012 423,008

Estimated revenues 2012-2013 fiscal year 360,390

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

Loan - Principal Payment (8,333)

Estimated adjustment to fund balance (54,799)

Estimated fund balance 06/30/2013 368,209

Estimated revenues 2013-2014 fiscal year 378,252

Estimated expenditures 2013-2014 fiscal year (466,315)

Loan - Principal Payment (8,333)

Estimated FY2014 adjustment to fund balance (96,396)

Estimated fund balance 6/30/2014 271,813

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$276,346,920. A Mill rate of 1.46 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	250,144,220	365,200	0	14,500	350,700
Sr Cit/Vet	26,162,100	38,100	38,100	0	0
Farm	40,600	0	0	0	0
Personal	0	0	0	0	0
Total	276,346,920	403,300	38,100	14,500	350,700

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$350,700
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	6,000
311 500	Vehicle Tax/State Collected	8,952

361 000 INTEREST

361 100	Interest on Investments	<u>600</u>
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TOTAL ESTIMATED REVENUES \$378,252

**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2014**

**FSA REVOLVING LOAN, FUND 258**

<b>FSA REVOLVING LOAN</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
Willow FSA	25,000	16,667	8,333	27	8,360	8,334
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		16,667	8,333	27	8,360	8,334



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	298,075	328,200	350,700
311.102	Real Property-Delinquent	13,425	12,000	12,000
311.200	Personal Property	663	0	0
311.202	Personal Property-Delinq	396	0	0
311.400	Penalty & Interest	5,859	6,500	6,000
311.500	Vehicle Tax State Collec	6,680	13,130	8,952
<b>Total</b>	<b>General Property Taxes</b>	<b>325,098</b>	<b>359,830</b>	<b>377,652</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	791	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>791</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	704	560	600
<b>Total</b>	<b>Interest Earnings</b>	<b>704</b>	<b>560</b>	<b>600</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	443	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>443</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>327,036</b>	<b>\$360,390</b>	<b>\$378,252</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>327,036</b>	<b>\$360,390</b>	<b>\$378,252</b>
<b>Fund Total:</b>	<b>WILLOW FSA #35</b>	<b>327,036</b>	<b>\$360,390</b>	<b>\$378,252</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	4,876	2,802	38,312
411.200	Temp Wages & Adjmts	7,210	2,000	0
411.300	Overtime Wages	771	11,250	500
411.400	Nonemployee Compensation	88,998	117,000	110,000
<b>Total Salaries &amp; Wages</b>		<b>101,855</b>	<b>133,052</b>	<b>148,812</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	1,490	932	13,014
412.150	On-Call Health Insurance	1,280	5,453	5,278
412.190	Life Insurance	0	6	78
412.200	Unemployment Contrib	78	119	233
412.300	Medicare	1,475	1,984	2,158
412.400	Retirement Contrib. - DB Plan	1,895	6,381	13,848
412.410	PERS Tier IV - DC Plan	2	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	1	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	8,171	12,022	14,375
412.700	Sbs Contribution	6,243	8,386	9,123
<b>Total Benefits</b>		<b>20,637</b>	<b>35,283</b>	<b>58,107</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	1,125	1,275
414.400	Travel Tickets	0	1,725	800
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>2,850</b>	<b>2,075</b>
<b>EX21-Communications</b>				
421.100	Telephone	3,406	6,100	6,300
421.200	Postage	871	700	600
421.300	Communication Network	333	900	600
<b>Total Communications</b>		<b>4,610</b>	<b>7,700</b>	<b>7,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	700	500
<b>Total Advertising</b>		<b>0</b>	<b>700</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	745	800	1,000
<b>Total Printing</b>		<b>745</b>	<b>800</b>	<b>1,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	9,478	11,000	14,000
424.200	Water & Sewer	21	45	0
424.300	Natural Gas	126	300	0
424.400	Lp-Propane	5,651	10,000	8,000
424.500	Garbage Pickups	1,066	1,900	1,800
424.550	Recycling Pickups	8	25	0
424.600	Heating Fuel-Oil	4,882	7,200	7,200
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>21,232</b>	<b>30,470</b>	<b>31,000</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	1,251	2,900	1,500
<b>Total</b>	<b>Rental/Lease</b>	<b>1,251</b>	<b>2,900</b>	<b>1,500</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	705	1,015	925
426.600	Computer Software	2,161	2,500	2,500
426.900	Other Professional Chgs	428	4,935	1,180
<b>Total</b>	<b>Professional Charges</b>	<b>3,294</b>	<b>8,450</b>	<b>4,605</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,443	2,800	2,930
427.200	Vehicle Insurance	4,640	5,350	5,390
427.500	Liability Insurance	215	240	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>7,298</b>	<b>8,390</b>	<b>8,320</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	9,380	12,200	12,000
428.200	Grounds Maint Services	446	1,200	1,100
428.300	Equipment Maint Services	4,633	7,600	5,000
428.400	Vehicle Maint Services	870	7,900	7,050
428.500	Commun Equip Maint Servic	396	1,500	1,000
428.920	Other Maintenance Service	0	300	600
<b>Total</b>	<b>Maintenance Services</b>	<b>15,725</b>	<b>30,700</b>	<b>26,750</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	0	1,475	1,275
429.710	Testing	361	575	575
429.900	Other Contractual	1,545	1,000	1,000
<b>Total</b>	<b>Other Contractual</b>	<b>1,906</b>	<b>3,050</b>	<b>2,850</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	852	1,300	900
430.200	Copier/Fax Supplies	152	400	1,500
<b>Total</b>	<b>Office Supplies</b>	<b>1,004</b>	<b>1,700</b>	<b>2,400</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	9,876	16,200	15,000
431.200	Building Maint Supplies	1,329	2,100	2,100
431.300	Equipment Maint Supplies	7,180	7,000	7,000
431.400	Grounds Maint Supplies	0	350	350
431.900	Other Maint. Supplies	0	100	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>18,385</b>	<b>25,750</b>	<b>24,450</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	129	1,100	1,200
432.200	Gas	11,709	17,500	18,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>11,838</b>	<b>18,600</b>	<b>19,200</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	2,517	6,900	2,700
433.110	Clothing	14,459	15,000	30,000
433.120	Tools under \$500	365	1,500	1,000
433.200	Medical Supplies	220	950	450
433.300	Books/Subscriptions	886	700	500
433.500	Training Supplies	409	2,000	2,000
433.900	Other Supplies	12,106	4,800	3,000
<b>Total</b>	<b>Misc Supplies</b>	<b>30,962</b>	<b>31,850</b>	<b>39,650</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,498	3,750	2,405
434.100	Other Equip under \$5,000	13,644	3,500	7,000
434.300	Furniture Under \$5,000	0	700	0
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>15,142</b>	<b>7,950</b>	<b>9,405</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	0	0	27
<b>Total</b>	<b>Loan Payments</b>	<b>0</b>	<b>0</b>	<b>27</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	25,743	27,267	38,129
443.110	Telecomm-Admin & Audit	21,681	24,403	32,925
443.300	Maintenance	8,875	4,000	6,000
443.305	Fleet Maintenance	0	991	1,110
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>56,299</b>	<b>56,661</b>	<b>78,164</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	26,492	1,319	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>26,492</b>	<b>1,319</b>	<b>0</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	(1,319)	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>(1,319)</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>338,675</b>	<b>406,856</b>	<b>466,315</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>338,675</b>	<b>406,856</b>	<b>466,315</b>
<b>Fund Total:</b>	<b>WILLOW FSA #35</b>	<b>338,675</b>	<b>406,856</b>	<b>466,315</b>

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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	971,497	950,230	999,051
TOTAL EXPENDITURES	821,789	927,971	1,108,333

Audit Balance as of 06/30/2012			2,902,921
Estimated revenues 2012-2013 fiscal year	950,230		
Estimated expenditures 2012-2013 fiscal year	(927,971)		
Estimated adjustment to fund balance		22,259	
Estimated fund balance 06/30/2013			2,925,180
Estimated revenues 2013-2014 fiscal year	999,051		
Estimated expenditures 2013-2014 fiscal year	(478,333)		
Capital Projects	(630,000)		
Estimated FY2014 adjustment to fund balance		(109,282)	
Estimated fund balance 6/30/2014			2,815,898

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$1,236,391,670. A mill rate of .90 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	1,098,885,070	988,900	0	39,400	949,500
Sr Cit/Vet	104,344,500	93,900	93,900	0	0
Farm	31,600,300	0	0	0	0
Personal	1,561,800	1,885	0	0	1,885
Total	1,236,391,670	1,084,685	93,900	39,400	951,385

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$949,500
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property Taxes	1,885
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	28,666

361 000    INTEREST

361 100	Interest on Investments	<u>4,000</u>
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TOTAL ESTIMATED REVENUES \$999,051



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	899,077	898,800	949,500
311.102	Real Property-Delinquent	16,253	1,000	10,000
311.200	Personal Property	2,466	0	1,885
311.400	Penalty & Interest	7,573	5,000	5,000
311.500	Vehicle Tax State Collec	41,610	42,030	28,666
<b>Total</b>	<b>General Property Taxes</b>	<b>966,979</b>	<b>946,830</b>	<b>995,051</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	4,518	3,400	4,000
<b>Total</b>	<b>Interest Earnings</b>	<b>4,518</b>	<b>3,400</b>	<b>4,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>971,497</b>	<b>\$950,230</b>	<b>\$999,051</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>971,497</b>	<b>\$950,230</b>	<b>\$999,051</b>
<b>Fund Total:</b>	<b>GR PALMER CONS. FSA #132</b>	<b>971,497</b>	<b>\$950,230</b>	<b>\$999,051</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX23-Printing</b>				
423.000	Printing	0	50	0
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>50</b>	<b>0</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,485	20,715	23,000
424.300	Natural Gas	2,664	10,220	12,700
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>13,149</b>	<b>30,935</b>	<b>35,700</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	320	450	300
426.900	Other Professional Chgs	103	0	0
<b>Total</b>	<b>Professional Charges</b>	<b>423</b>	<b>450</b>	<b>300</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	3,934	4,600	4,720
427.200	Vehicle Insurance	13,997	14,000	18,610
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>17,931</b>	<b>18,600</b>	<b>23,330</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	10,032	34,505	34,700
428.400	Vehicle Maint Services	1,365	2,800	5,000
<b>Total</b>	<b>Maintenance Services</b>	<b>11,397</b>	<b>37,305</b>	<b>39,700</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	0	900	900
429.900	Other Contractual	295,578	293,057	331,793
<b>Total</b>	<b>Other Contractual</b>	<b>295,578</b>	<b>293,957</b>	<b>332,693</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	17,100	6,100
431.200	Building Maint Supplies	543	3,272	3,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>543</b>	<b>20,372</b>	<b>9,100</b>
<b>EX33-Misc Supplies</b>				
433.110	Clothing	0	0	11,000
433.500	Training Supplies	362	28	0
<b>Total</b>	<b>Misc Supplies</b>	<b>362</b>	<b>28</b>	<b>11,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	0	2,500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>0</b>	<b>2,500</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.100	Admin. & Audit Fsa	10,860	10,512	12,949
443.110	Telecomm-Admin & Audit	8,407	9,462	4,561
443.300	Maintenance	5,889	5,500	6,500
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>25,156</b>	<b>25,474</b>	<b>24,010</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	457,250	500,000	630,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>457,250</b>	<b>500,000</b>	<b>630,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	800	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>800</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>821,789</b>	<b>927,971</b>	<b>1,108,333</b>
<b>Department Total: Non-Departmental</b>		<b>821,789</b>	<b>927,971</b>	<b>1,108,333</b>
<b>Fund Total: GR PALMER CONS. FSA #132</b>		<b>821,789</b>	<b>927,971</b>	<b>1,108,333</b>



## **ROAD SERVICE AREAS**

There are sixteen road service areas within the borough. Each road service area accounts separately for its revenues and expenditures. The main source of revenue is from property taxes. There is also a fund established for administration of the road service areas. All expenditures in this fund are subsequently allocated to the individual road service areas based on milage and capital.

**ROAD SERVICE AREAS  
SUMMARY SHEET  
FISCAL YEAR 2014**

Fund	Name	Mileage	Property Taxes	Other Revenue	Total Revenues	Contractual & Other Expenditures	Transfer For Capital Projects	265 Admin Allocation	Total Budget
270	Midway	46.60	1,479,430	800	1,480,230	507,093	742,500	207,015	1,456,608
271	Fairview	53.47	839,365	400	839,765	448,265	243,000	120,829	812,094
272	Caswell Lakes	76.37	596,485	300	596,785	407,423	60,000	117,513	584,936
273	South Colony	92.32	1,331,095	1,000	1,332,095	937,616	177,500	162,150	1,277,266
274	Knik	165.04	2,378,313	700	2,379,013	1,246,512	709,500	365,246	2,321,258
275	Lazy Mountain	14.09	237,185	300	237,485	139,976	59,000	30,920	229,896
276	Greater Willow	63.83	857,205	300	857,505	452,522	249,500	136,419	838,441
277	Big Lake	102.22	1,202,400	700	1,203,100	725,468	256,000	191,048	1,172,516
278	North Colony	14.36	165,775	100	165,875	134,237	6,000	21,041	161,278
279	Bogard	85.23	1,474,267	700	1,474,967	960,235	288,500	173,710	1,422,445
280	Greater Butte	44.32	885,530	700	886,230	384,540	351,500	128,960	865,000
281	Meadow Lakes	94.51	1,740,757	800	1,741,557	839,747	617,000	249,504	1,706,251
282	Gold Trails	105.24	1,573,435	600	1,574,035	979,260	326,500	208,842	1,514,602
283	Greater Talkeetna	65.15	523,845	200	524,045	439,717		90,488	530,205
284	Trapper Creek	21.19	219,980	100	220,080	149,566	29,500	35,018	214,084
285	Alpine	19.07	267,690	150	267,840	191,586	30,500	32,305	254,391
	<b>TOTALS</b>	1063.01	15,772,757	7,850	15,780,607	8,943,763	4,146,500	2,271,008	15,361,271

**REVENUE DETAIL: ROAD SERVICE AREAS**

FUND	SERVICE AREA NAME	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
266	Grid Roller Maintenance	62	10,050	10,050
270	Midway RSA	1,394,012	1,465,020	1,480,230
271	Fairview RSA	744,220	784,380	839,765
272	Caswell Lake RSA	512,558	578,800	596,785
273	South Colony RSA	1,260,955	1,249,200	1,332,095
274	Knik RSA	2,103,122	2,276,880	2,379,013
275	Lazy Mountain RSA	231,041	230,240	237,485
276	Greater Willow RSA	775,956	842,830	857,505
277	Big Lake RSA	1,113,586	1,123,280	1,203,100
278	North Colony RSA	140,553	161,040	165,875
279	Bogard RSA	1,362,172	1,420,360	1,474,967
280	Greater Butte RSA	810,349	854,860	886,230
281	Meadow Lakes RSA	1,557,187	1,687,480	1,741,557
282	Gold Trails RSA	1,470,412	1,481,220	1,574,035
283	Greater Talkeetna	456,964	513,320	524,045
284	Trapper Creek RSA	183,896	215,800	220,080
285	Alpine RSA	235,363	256,140	267,840
	<b>TOTAL RSA</b>	14,352,408	15,150,900	15,790,657

**EXPENDITURE DETAIL: ROAD SERVICE AREAS**

Fund	Service Area Name	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
266	Grid Roller Maintenance	2,566	13,500	15,000
270	Midway RSA	1,225,408	2,560,188	1,456,608
271	Fairview RSA	697,836	931,636	812,094
272	Caswell Lake RSA	674,181	570,429	584,936
273	South Colony RSA	1,112,370	2,330,264	1,277,266
274	Knik RSA	1,983,435	2,562,082	2,321,258
275	Lazy Mountain RSA	183,170	494,605	229,896
276	Greater Willow RSA	785,007	1,077,393	838,441
277	Big Lake RSA	1,171,681	1,624,030	1,172,516
278	North Colony RSA	117,557	217,711	161,278
279	Bogard RSA	1,069,161	2,137,855	1,422,445
280	Greater Butte RSA	687,475	1,525,245	865,000
281	Meadow Lakes RSA	1,375,930	2,622,500	1,706,251
282	Gold Trails RSA	1,296,881	1,951,272	1,514,602
283	Greater Talkeetna	496,757	518,136	530,205
284	Trapper Creek RSA	195,643	212,776	214,084
285	Alpine RSA	217,725	359,317	254,391
	<b>TOTAL RSA</b>	13,292,783	21,708,939	15,376,271

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

Fund		2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
265	Admin-Road Service	1,776,249	2,018,203	2,185,239

SCHEDULE OF LONG TERM DEBT: FUNDS 270, 271, 273, 275, 278, 279, 280, 282, 285  
 FISCAL YEAR 2014

ROAD SERVICE AREA DEBT SERVICE

SALTED SAND STORAGE BUILDING	SHARE OF DEC LOAN	BALANCE AT 7/1/2013	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2014
Midway RSA #9	39,908	31,016	1,859	465	2,324	29,157
Fairview RSA #14	23,449	18,224	1,092	273	1,365	17,132
South Colony RSA #16	86,039	66,878	4,008	1,003	5,011	62,870
Lazy Mountatin RSA #1	472	366	22	6	28	344
North Colony RSA #23	10,619	8,252	495	124	619	7,757
Bogard Road RSA #25	79,757	61,986	3,716	930	4,646	58,270
Greater Butte RSA #26	4,483	3,484	209	52	261	3,275
Gold Trail RSA #28	48,079	37,366	2,240	561	2,801	35,126
Alpine RSA #31	2,152	1,672	100	25	125	1,572
TOTAL DEBT SERVICE REQUIREMENTS	294,958	229,244	13,741	3,439	17,180	215,503

**RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,776,231	1,932,434	2,271,008
TOTAL EXPENDITURES	1,776,249	2,018,203	2,185,239

Audit balance as of 6/30/2012 -0-

Estimated revenues 2012-2013 fiscal year 1,932,434

Estimated expenditures 2012-2013 fiscal year (2,018,203)

Estimated adjustment to fund balance (85,769)

Estimated fund balance 6/30/2013 (85,769)

Estimated revenues 2013-2014 fiscal year 2,271,008

Estimated expenditures 2013-2014 fiscal year (1,878,239)

Capital projects (307,000)

Estimated FY 2014 adjustment to fund balance 85,769

Estimated fund balance 6/30/2014 -0-





## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	85,150	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>85,150</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	24,094	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>24,094</b>	<b>0</b>	<b>0</b>
<b>RE68-Recovery Wage,Fringe,Exp</b>				
368.220	Service Areas	1,666,987	1,932,434	2,271,008
<b>Total</b>	<b>Recovery Wage,Fringe,Exp</b>	<b>1,666,987</b>	<b>1,932,434</b>	<b>2,271,008</b>
<b>Division Total: Non-Departmental</b>		<b>1,776,231</b>	<b>\$1,932,434</b>	<b>\$2,271,008</b>
<b>Department Total: Non-Departmental</b>		<b>1,776,231</b>	<b>\$1,932,434</b>	<b>\$2,271,008</b>
<b>Fund Total: ADM-ROAD SERVICE AREAS</b>		<b>1,776,231</b>	<b>\$1,932,434</b>	<b>\$2,271,008</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	665,855	674,055	689,786
411.200	Temp Wages & Adjmts	37,655	58,405	70,000
411.300	Overtime Wages	44,625	57,718	65,000
<b>Total Salaries &amp; Wages</b>		<b>748,135</b>	<b>790,178</b>	<b>824,786</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	186,717	229,505	239,795
412.190	Life Insurance	0	1,409	1,423
412.200	Unemployment Contrib	4,490	4,931	4,949
412.300	Medicare	10,894	11,915	11,960
412.400	Retirement Contrib. - DB Plan	204,035	273,562	269,308
412.410	PERS Tier IV - DC Plan	26,458	0	0
412.411	PERS Tier IV - Health Plan	738	0	0
412.412	PERS Tier IV - HRA	4,455	0	0
412.413	PERS Tier IV - OD&D	287	0	0
412.600	Workers Compensation	58,997	74,008	81,828
412.700	Sbs Contribution	45,717	50,370	50,560
<b>Total Benefits</b>		<b>542,788</b>	<b>645,700</b>	<b>659,823</b>
<b>EX13-Expenses Within Borough</b>				
413.200	Expense Reimb-Within Boro	0	313	0
413.300	Exp Allowance-Within Boro	95	0	0
<b>Total Expenses Within Borough</b>		<b>95</b>	<b>313</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	295	217	1,000
414.400	Travel Tickets	220	429	1,500
<b>Total Expenses Outside Of Boro</b>		<b>515</b>	<b>646</b>	<b>2,500</b>
<b>EX21-Communications</b>				
421.100	Telephone	24,787	30,079	35,000
421.200	Postage	368	500	500
<b>Total Communications</b>		<b>25,155</b>	<b>30,579</b>	<b>35,500</b>
<b>EX22-Advertising</b>				
422.000	Advertising	3,334	6,094	4,000
<b>Total Advertising</b>		<b>3,334</b>	<b>6,094</b>	<b>4,000</b>
<b>EX23-Printing</b>				
423.000	Printing	1,104	500	500
<b>Total Printing</b>		<b>1,104</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,606	20,000	18,000
424.200	Water & Sewer	1,302	2,500	2,500
424.300	Natural Gas	2,463	7,200	6,000
424.400	Lp-Propane	2,641	2,250	3,000
424.500	Garbage Pickups	986	1,100	1,100
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>18,998</b>	<b>33,050</b>	<b>30,600</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	2,705	9,000	12,000
<b>Total</b>	<b>Rental/Lease</b>	<b>2,705</b>	<b>9,000</b>	<b>12,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	338	580	500
426.500	Recording Fees	67	0	100
426.600	Computer Software	2,361	10,000	10,000
<b>Total</b>	<b>Professional Charges</b>	<b>2,766</b>	<b>10,580</b>	<b>10,600</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2,405	2,800	2,890
427.200	Vehicle Insurance	0	4,250	3,850
427.500	Liability Insurance	2,002	2,200	2,040
427.900	Insurance Deductible	8,743	0	0
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>13,150</b>	<b>9,250</b>	<b>8,780</b>
<b>EX28-Maintenance Services</b>				
428.200	Grounds Maint Services	624	0	1,000
428.300	Equipment Maint Services	9,196	12,254	15,000
428.400	Vehicle Maint Services	4,655	12,731	10,000
<b>Total</b>	<b>Maintenance Services</b>	<b>14,475</b>	<b>24,985</b>	<b>26,000</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	1,500	3,147	4,000
429.210	Training/Instructor Fees	1,000	700	0
429.710	Testing	0	200	5,000
429.900	Other Contractual	6,360	1,203	0
<b>Total</b>	<b>Other Contractual</b>	<b>8,860</b>	<b>5,250</b>	<b>9,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,090	1,600	3,000
<b>Total</b>	<b>Office Supplies</b>	<b>1,090</b>	<b>1,600</b>	<b>3,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	1,645	14,524	5,000
431.200	Building Maint Supplies	0	0	100
431.300	Equipment Maint Supplies	24,020	27,031	30,000
431.900	Other Maint. Supplies	0	400	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>25,665</b>	<b>41,955</b>	<b>35,100</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	483	2,000	2,000
432.200	Gas	77,931	100,000	100,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>78,414</b>	<b>102,000</b>	<b>102,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	3,269	1,609	4,000
433.110	Clothing	3,236	3,400	5,000
433.120	Tools under \$500	2,144	2,450	3,500
433.200	Medical Supplies	0	300	300
433.300	Books/Subscriptions	102	250	750
433.900	Other Supplies	22,860	46,043	35,000
<b>Total</b>	<b>Misc Supplies</b>	<b>31,611</b>	<b>54,052</b>	<b>48,550</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,308	6,680	4,500
434.100	Other Equip under \$5,000	2,521	14,469	10,000
434.300	Furniture Under \$5,000	1,085	4,980	4,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>4,914</b>	<b>26,129</b>	<b>18,500</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	3,400	3,500	3,600
443.260	Computer - Admin & Audit	3,100	3,200	3,300
443.280	Finance - Admin & Audit	7,300	7,400	7,500
443.290	Legal - Admin & Audit	2,300	2,500	2,600
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>16,100</b>	<b>16,600</b>	<b>17,000</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	160,000	0	0
446.700	Tfr415/425/430/435/440/47	75,000	205,600	307,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>235,000</b>	<b>205,600</b>	<b>307,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	6,642	30,000
451.200	Vehicles	1,375	0	0
451.300	Furniture over \$5,000	0	(2,500)	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>1,375</b>	<b>4,142</b>	<b>30,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,776,249</b>	<b>2,018,203</b>	<b>2,185,239</b>



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

**Expense**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
Department Total:	Non-Departmental	<u>1,776,249</u>	<u>2,018,203</u>	<u>2,185,239</u>
Fund Total:	ADM-ROAD SERVICE AREAS	1,776,249	2,018,203	2,185,239

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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	62	10,050	10,050
TOTAL EXPENDITURES	2,566	13,500	15,000

Audit balance as of 6/30/2012			37,517
Estimated revenues 2012-2013 fiscal year	10,050		
Estimated expenditures 2012-2013 fiscal year	(13,500)		
Estimated adjustment to fund balance		(3,450)	
Estimated fund balance 6/30/2013			34,067
Estimated revenues 2013-2014 fiscal year	10,050		
Estimated expenditures 2013-2014 fiscal year	(15,000)		
Estimated FY 2014 adjustment to fund balance		(4,950)	
Estimated fund balance 6/30/2014			29,117

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<u>341 760</u>	<u>GRID ROLLER MAINTENANCE FEES</u>	
341 760	Grid Roller Maintenance Fees	<u>10,000</u>
<u>361 000</u>	<u>INTEREST</u>	
361 100	Interest earnings	<u>50</u>
	TOTAL ESTIMATED REVENUES	<u>\$10,000</u>



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE41-General Government</b>				
341.760	Grid Roller Maintenance Fees	0	10,000	10,000
<b>Total</b>	<b>General Government</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	62	50	50
<b>Total</b>	<b>Interest Earnings</b>	<b>62</b>	<b>50</b>	<b>50</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>62</b>	<b>\$10,050</b>	<b>\$10,050</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>62</b>	<b>\$10,050</b>	<b>\$10,050</b>
<b>Fund Total:</b>	<b>RSA GRID ROLLER MAINTENANCE</b>	<b>62</b>	<b>\$10,050</b>	<b>\$10,050</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX28-Maintenance Services</b>				
428.400	Vehicle Maint Services	2,566	7,500	9,000
<b>Total</b>	<b>Maintenance Services</b>	<b>2,566</b>	<b>7,500</b>	<b>9,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	5,000	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	1,000	1,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>Division Total: Non-Departmental</b>		<b>2,566</b>	<b>13,500</b>	<b>15,000</b>
<b>Department Total: Non-Departmental</b>		<b>2,566</b>	<b>13,500</b>	<b>15,000</b>
<b>Fund Total:</b>	<b>RSA GRID ROLLER MAINTENANCE</b>	<b>2,566</b>	<b>13,500</b>	<b>15,000</b>

**RECONCILIATION OF FUND BALANCE: 270**

**MIDWAY ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,394,012	1,465,020	1,480,230
TOTAL EXPENDITURES	1,225,408	2,560,188	1,456,608

Audit balance as of 6/30/2012 1,292,477

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

Estimated expenditures 2012-2013 fiscal year (2,560,188)

Loan – Principal payment (1,832)

Ordinance 13-081 (150,000)

Estimated adjustment to fund balance (1,247,000)

Estimated fund balance 6/30/2013 45,477

Estimated revenues 2013-2014 fiscal year 1,480,230

Estimated expenditures 2013-2014 fiscal year (714,108)

Capital projects (742,500)

Loan - Principal payment (1,859)

Estimated FY 2014 adjustment to fund balance 21,763

Estimated fund balance 6/30/2014 67,240

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$574,169,900. 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	530,150,300	1,473,800	0	58,800	1,415,000
Sr Cit/Vet	39,193,900	108,900	108,900	0	0
Farm	4,792,800	0	0	0	0
Personal	32,900	0	0	0	0
Total	574,169,900	1,582,700	108,900	58,800	1,415,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,415,000
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	34,430

361 000    INTEREST

361 100	Interest earnings	<u>800</u>
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TOTAL ESTIMATED REVENUES \$1,480,230



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,334,429	1,421,200	1,415,000
311.102	Real Property-Delinquent	28,775	20,000	20,000
311.200	Personal Property	4,757	0	0
311.400	Penalty & Interest	11,441	10,000	10,000
311.500	Vehicle Tax State Collec	12,620	12,620	34,430
<b>Total</b>	<b>General Property Taxes</b>	<b>1,392,022</b>	<b>1,463,820</b>	<b>1,479,430</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,990	1,200	800
<b>Total</b>	<b>Interest Earnings</b>	<b>1,990</b>	<b>1,200</b>	<b>800</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,394,012</b>	<b>\$1,465,020</b>	<b>\$1,480,230</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,394,012</b>	<b>\$1,465,020</b>	<b>\$1,480,230</b>
<b>Fund Total:</b>	<b>MIDWAY RSA #9</b>	<b>1,394,012</b>	<b>\$1,465,020</b>	<b>\$1,480,230</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	16,558	15,000	20,000
411.300	Overtime Wages	28	375	375
<b>Total Salaries &amp; Wages</b>		<b>16,586</b>	<b>15,375</b>	<b>20,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	100	93	123
412.300	Medicare	241	225	296
412.600	Workers Compensation	1,619	1,649	2,385
412.700	Sbs Contribution	1,017	951	1,249
<b>Total Benefits</b>		<b>2,977</b>	<b>2,918</b>	<b>4,053</b>
<b>EX22-Advertising</b>				
422.000	Advertising	328	250	250
<b>Total Advertising</b>		<b>328</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	8,513	8,615	9,000
424.500	Garbage Pickups	367	250	250
<b>Total Utilities-Building Oprtns</b>		<b>8,880</b>	<b>8,865</b>	<b>9,250</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	0	(315)	0
425.300	Equipment Rental	0	20,000	20,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>19,685</b>	<b>20,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	1,660	5,435	2,000
<b>Total Professional Charges</b>		<b>1,660</b>	<b>5,435</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	134	160	160
427.500	Liability Insurance	36	40	40
<b>Total Insurance &amp; Bond</b>		<b>170</b>	<b>200</b>	<b>200</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	222,903	295,000	360,000
<b>Total Maintenance Services</b>		<b>222,903</b>	<b>295,000</b>	<b>360,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,891	4,565	5,000
<b>Total Other Contractual</b>		<b>1,891</b>	<b>4,565</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	24,523	86,700	85,000
<b>Total</b>	<b>Misc Supplies</b>	<b>24,523</b>	<b>86,700</b>	<b>85,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	520	500	465
<b>Total</b>	<b>Loan Payments</b>	<b>520</b>	<b>500</b>	<b>465</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	144,970	195,195	207,015
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>144,970</b>	<b>195,195</b>	<b>207,015</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	800,000	1,925,000	742,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>800,000</b>	<b>1,925,000</b>	<b>742,500</b>
<b>Division Total: Non-Departmental</b>		<b>1,225,408</b>	<b>2,560,188</b>	<b>1,456,608</b>
<b>Department Total: Non-Departmental</b>		<b>1,225,408</b>	<b>2,560,188</b>	<b>1,456,608</b>
<b>Fund Total:</b>	<b>MIDWAY RSA #9</b>	<b>1,225,408</b>	<b>2,560,188</b>	<b>1,456,608</b>



**RECONCILIATION OF FUND BALANCE: 271**

**FAIRVIEW ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	744,220	784,380	839,765
TOTAL EXPENDITURES	697,836	931,636	812,094

Audit balance as of 6/30/2012 379,319

Estimated revenues 2012-2013 fiscal year 784,380

Estimated expenditures 2012-2013 fiscal year (931,636)  
 Loan – Principal payment (1,077)

Estimated adjustment to fund balance (148,333)

Estimated fund balance 6/30/2013 230,986

Estimated revenues 2013-2014 fiscal year 839,765

Estimated expenditures 2013-2014 fiscal year (569,094)  
 Capital projects (243,000)  
 Loan - principal payment (1,092)

Estimated FY 2014 adjustment to fund balance 26,579

Estimated fund balance 6/30/2013 257,565



The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$504,544,500. 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	461,454,200	816,700	0	32,500	784,200
Sr Cit/Vet	41,524,900	73,400	73,400	0	0
Farm	1,565,400	0	0	0	0
Personal	0	0	0	0	0
Total	504,544,500	890,100	73,400	32,500	784,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$784,200
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	42,165

361 000    INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES	<u>\$839,765</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Revenue</u>	<u>2013Amend ed Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	696,751	755,500	784,200
311.102	Real Property-Delinquent	13,716	8,000	8,000
311.200	Personal Property	452	0	0
311.400	Penalty & Interest	5,960	5,000	5,000
311.500	Vehicle Tax State Collec	14,630	15,450	42,165
<b>Total</b>	<b>General Property Taxes</b>	<b>731,509</b>	<b>783,950</b>	<b>839,365</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	623	430	400
<b>Total</b>	<b>Interest Earnings</b>	<b>623</b>	<b>430</b>	<b>400</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	12,088	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>12,088</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>744,220</b>	<b>\$784,380</b>	<b>\$839,765</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>744,220</b>	<b>\$784,380</b>	<b>\$839,765</b>
<b>Fund Total:</b>	<b>FAIRVIEW RSA #14</b>	<b>744,220</b>	<b>\$784,380</b>	<b>\$839,765</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	13,903	20,000	25,000
411.300	Overtime Wages	259	375	375
<b>Total Salaries &amp; Wages</b>		<b>14,162</b>	<b>20,375</b>	<b>25,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	85	123	153
412.300	Medicare	206	298	368
412.600	Workers Compensation	1,378	2,181	2,970
412.700	Sbs Contribution	868	1,257	1,556
<b>Total Benefits</b>		<b>2,537</b>	<b>3,859</b>	<b>5,047</b>
<b>EX22-Advertising</b>				
422.000	Advertising	317	250	250
<b>Total Advertising</b>		<b>317</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,087	5,750	5,700
424.500	Garbage Pickups	80	250	200
<b>Total Utilities-Building Oprtns</b>		<b>3,167</b>	<b>6,000</b>	<b>5,900</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	20,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>20,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	1,000	2,000
<b>Total Professional Charges</b>		<b>3,192</b>	<b>4,500</b>	<b>5,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	79	90	100
427.500	Liability Insurance	399	450	320
<b>Total Insurance &amp; Bond</b>		<b>478</b>	<b>540</b>	<b>420</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	241,678	300,000	300,000
<b>Total Maintenance Services</b>		<b>241,678</b>	<b>300,000</b>	<b>300,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	2,425	5,000	5,000
<b>Total Other Contractual</b>		<b>2,425</b>	<b>5,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	22,683	80,000	80,000
<b>Total</b>	<b>Misc Supplies</b>	<b>22,683</b>	<b>80,000</b>	<b>80,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	306	290	273
<b>Total</b>	<b>Loan Payments</b>	<b>306</b>	<b>290</b>	<b>273</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	76,891	90,322	120,829
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>76,891</b>	<b>90,322</b>	<b>120,829</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	330,000	420,000	243,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>330,000</b>	<b>420,000</b>	<b>243,000</b>
<b>Division Total: Non-Departmental</b>		<b>697,836</b>	<b>931,636</b>	<b>812,094</b>
<b>Department Total: Non-Departmental</b>		<b>697,836</b>	<b>931,636</b>	<b>812,094</b>
<b>Fund Total:</b>	<b>FAIRVIEW RSA #14</b>	<b>697,836</b>	<b>931,636</b>	<b>812,094</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	512,558	578,800	596,785
TOTAL EXPENDITURES	674,181	570,429	584,936

Audit balance as of 6/30/2012 103,129

Estimated revenues 2012-2013 fiscal year 578,800

Estimated expenditures 2012-2013 fiscal year (570,429)

Estimated adjustment to fund balance 8,371

Estimated fund balance 6/30/2013 111,500

Estimated revenues 2013-2014 fiscal year 596,785

Estimated expenditures 2013-2014 fiscal year (524,936)  
Capital projects (60,000)

Estimated FY 2014 adjustment to fund balance 11,849

Estimated fund balance 6/30/2014 123,349

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$144,666,250. 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	135,436,350	555,200	0	22,100	533,100
Sr Cit/Vet	9,229,900	37,800	37,800	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	144,666,250	593,000	37,800	22,100	533,100

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$533,100
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	18,385

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$596,785



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	453,173	526,700	533,100
311.102	Real Property-Delinquent	41,091	30,000	30,000
311.400	Penalty & Interest	15,819	15,000	15,000
311.500	Vehicle Tax State Collec	2,040	6,740	18,385
<b>Total</b>	<b>General Property Taxes</b>	<b>512,123</b>	<b>578,440</b>	<b>596,485</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	326	360	300
<b>Total</b>	<b>Interest Earnings</b>	<b>326</b>	<b>360</b>	<b>300</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	109	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>109</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>512,558</b>	<b>\$578,800</b>	<b>\$596,785</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>512,558</b>	<b>\$578,800</b>	<b>\$596,785</b>
<b>Fund Total:</b>	<b>CASWELL LAKE RSA #15</b>	<b>512,558</b>	<b>\$578,800</b>	<b>\$596,785</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	8,539	5,000	10,000
411.300	Overtime Wages	0	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>8,539</b>	<b>5,375</b>	<b>10,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	52	33	63
412.300	Medicare	124	80	151
412.600	Workers Compensation	843	586	1,215
412.700	Sbs Contribution	524	338	636
<b>Total</b>	<b>Benefits</b>	<b>1,543</b>	<b>1,037</b>	<b>2,065</b>
<b>EX22-Advertising</b>				
422.000	Advertising	491	122	500
<b>Total</b>	<b>Advertising</b>	<b>491</b>	<b>122</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	547	400	600
424.500	Garbage Pickups	36	0	100
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>583</b>	<b>400</b>	<b>700</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	1,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	0	500
<b>Total</b>	<b>Professional Charges</b>	<b>3,192</b>	<b>3,500</b>	<b>4,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	376	420	280
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>376</b>	<b>420</b>	<b>280</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	348,189	400,000	380,000
<b>Total</b>	<b>Maintenance Services</b>	<b>348,189</b>	<b>400,000</b>	<b>380,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	4,404	2,500	2,500
<b>Total</b>	<b>Other Contractual</b>	<b>4,404</b>	<b>2,500</b>	<b>2,500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	1,473	6,878	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,473</b>	<b>6,878</b>	<b>5,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	0	0	1,003
<b>Total</b>	<b>Loan Payments</b>	<b>0</b>	<b>0</b>	<b>1,003</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	85,391	100,197	117,513
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>85,391</b>	<b>100,197</b>	<b>117,513</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	220,000	50,000	60,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>220,000</b>	<b>50,000</b>	<b>60,000</b>
<b>Division Total: Non-Departmental</b>		<b>674,181</b>	<b>570,429</b>	<b>584,936</b>
<b>Department Total: Non-Departmental</b>		<b>674,181</b>	<b>570,429</b>	<b>584,936</b>
<b>Fund Total:</b>	<b>CASWELL LAKE RSA #15</b>	<b>674,181</b>	<b>570,429</b>	<b>584,936</b>



**RECONCILIATION OF FUND BALANCE: 273**

**SOUTH COLONY ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,260,955	1,249,200	1,332,095
TOTAL EXPENDITURES	1,112,370	2,330,264	1,277,266

Audit balance as of 6/30/2012 1,290,430

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

    Estimated expenditures 2012-2013 fiscal year (2,330,264)

    Loan – principal payment (3,940)

    Ordinance 13-082 (150,000)

Estimated adjustment to fund balance (1,235,004)

Estimated fund balance 6/30/2013 55,426

    Estimated revenues 2013-2014 fiscal year 1,332,095

    Estimated expenditures 2013-2014 fiscal year (1,099,766)

    Capital projects (177,500)

    Loan - principal payment (4,008)

    Estimated FY 2014 adjustment to fund balance 50,821

Estimated fund balance 6/30/2014 106,247

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$964,315,700. 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	846,944,925	1,270,400	0	50,600	1,219,800
Sr Cit/Vet	78,115,705	117,100	117,100	0	0
Farm	39,255,070	0	0	0	0
Personal	0	0	0	0	0
Total	964,315,700	1,387,500	117,100	50,600	1,219,800

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,219,800
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	81,295

361 000    INTEREST

361 100	Interest earnings	<u>1,000</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,332,095</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,199,161	1,187,800	1,219,800
311.102	Real Property-Delinquent	19,709	20,000	20,000
311.200	Personal Property	1,611	0	0
311.400	Penalty & Interest	8,844	10,000	10,000
311.500	Vehicle Tax State Collec	29,500	29,800	81,295
<b>Total</b>	<b>General Property Taxes</b>	<b>1,258,825</b>	<b>1,247,600</b>	<b>1,331,095</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	2,130	1,600	1,000
<b>Total</b>	<b>Interest Earnings</b>	<b>2,130</b>	<b>1,600</b>	<b>1,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,260,955</b>	<b>\$1,249,200</b>	<b>\$1,332,095</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,260,955</b>	<b>\$1,249,200</b>	<b>\$1,332,095</b>
<b>Fund Total:</b>	<b>SOUTH COLONY RSA #16</b>	<b>1,260,955</b>	<b>\$1,249,200</b>	<b>\$1,332,095</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	33,404	40,000	50,000
411.300	Overtime Wages	531	375	375
<b>Total Salaries &amp; Wages</b>		<b>33,935</b>	<b>40,375</b>	<b>50,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	204	243	303
412.300	Medicare	492	588	731
412.600	Workers Compensation	3,289	4,308	5,896
412.700	Sbs Contribution	2,080	2,483	3,088
<b>Total Benefits</b>		<b>6,065</b>	<b>7,622</b>	<b>10,018</b>
<b>EX22-Advertising</b>				
422.000	Advertising	306	250	250
<b>Total Advertising</b>		<b>306</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	23,445	28,000	28,000
424.500	Garbage Pickups	749	250	250
<b>Total Utilities-Building Oprtns</b>		<b>24,194</b>	<b>28,250</b>	<b>28,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	15,000	15,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	1,000	1,750	2,000
<b>Total Professional Charges</b>		<b>1,000</b>	<b>1,750</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	288	330	350
427.500	Liability Insurance	446	490	370
<b>Total Insurance &amp; Bond</b>		<b>734</b>	<b>820</b>	<b>720</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	517,108	700,000	700,000
<b>Total Maintenance Services</b>		<b>517,108</b>	<b>700,000</b>	<b>700,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	2,674	4,800	5,000
<b>Total Other Contractual</b>		<b>2,674</b>	<b>4,800</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	0
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>0</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	50,157	124,450	125,000
<b>Total</b>	<b>Misc Supplies</b>	<b>50,157</b>	<b>124,450</b>	<b>125,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	1,121	1,070	1,003
<b>Total</b>	<b>Loan Payments</b>	<b>1,121</b>	<b>1,070</b>	<b>1,003</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	135,076	155,377	162,150
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>135,076</b>	<b>155,377</b>	<b>162,150</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	340,000	1,250,000	177,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>340,000</b>	<b>1,250,000</b>	<b>177,500</b>
<b>Division Total: Non-Departmental</b>		<b>1,112,370</b>	<b>2,330,264</b>	<b>1,277,266</b>
<b>Department Total: Non-Departmental</b>		<b>1,112,370</b>	<b>2,330,264</b>	<b>1,277,266</b>
<b>Fund Total:</b>	<b>SOUTH COLONY RSA #16</b>	<b>1,112,370</b>	<b>2,330,264</b>	<b>1,277,266</b>





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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	2,103,122	2,276,880	2,379,013
TOTAL EXPENDITURES	1,983,435	2,562,082	2,321,258

Audit balance as of 6/30/2012 634,348

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

    Estimated expenditures 2012-2013 fiscal year (2,562,082)

    Estimated adjustment to fund balance (285,202)

Estimated fund balance 6/30/2013 349,146

    Estimated revenues 2013-2014 fiscal year 2,379,013

    Estimated expenditures 2013-2014 fiscal year (1,611,758)  
    Capital projects (709,500)

    Estimated FY 2014 adjustment to fund balance 57,755

Estimated fund balance 6/30/2014 406,901

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$842,614,500. 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	782,605,120	2,285,200	0	91,100	2,194,100
Sr Cit/Vet	57,899,200	169,000	169,000	0	0
Farm	960,480	0	0	0	0
Personal	1,149,700	4,408	0	100	4,308
Total	842,614,500	2,458,608	169,000	91,200	2,198,408

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	2,194,100
311 102	Real Property Taxes - Delinquent	65,000
311 200	Personal Property	4,308
311 400	Penalty & Interest on Delinquent Taxes	25,000
311 500	Vehicle Taxes	89,905

361 000    INTEREST

361 100	Interest earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES \$2,379,013



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,957,540	2,148,200	2,194,100
311.102	Real Property-Delinquent	76,150	65,000	65,000
311.200	Personal Property	1,402	0	4,308
311.400	Penalty & Interest	28,236	30,000	25,000
311.500	Vehicle Tax State Collec	30,120	32,960	89,905
<b>Total</b>	<b>General Property Taxes</b>	<b>2,093,448</b>	<b>2,276,160</b>	<b>2,378,313</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,010	720	700
<b>Total</b>	<b>Interest Earnings</b>	<b>1,010</b>	<b>720</b>	<b>700</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	8,408	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>8,408</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	256	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>256</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>2,103,122</b>	<b>\$2,276,880</b>	<b>\$2,379,013</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>2,103,122</b>	<b>\$2,276,880</b>	<b>\$2,379,013</b>
<b>Fund Total:</b>	<b>KNIK RSA #17</b>	<b>2,103,122</b>	<b>\$2,276,880</b>	<b>\$2,379,013</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	27,866	50,000	60,000
411.300	Overtime Wages	41	375	375
<b>Total Salaries &amp; Wages</b>		<b>27,907</b>	<b>50,375</b>	<b>60,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	168	303	363
412.300	Medicare	405	733	876
412.600	Workers Compensation	2,706	5,372	7,067
412.700	Sbs Contribution	1,711	3,096	3,701
<b>Total Benefits</b>		<b>4,990</b>	<b>9,504</b>	<b>12,007</b>
<b>EX22-Advertising</b>				
422.000	Advertising	317	250	250
<b>Total Advertising</b>		<b>317</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	8,269	11,000	11,000
424.500	Garbage Pickups	1,140	250	250
<b>Total Utilities-Building Oprtns</b>		<b>9,409</b>	<b>11,250</b>	<b>11,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	69,900	25,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>69,900</b>	<b>25,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,000	2,000
<b>Total Professional Charges</b>		<b>0</b>	<b>1,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	128	140	130
<b>Total Insurance &amp; Bond</b>		<b>128</b>	<b>140</b>	<b>130</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	103	0	0
428.600	Road Maintenance Services	762,961	975,000	1,000,000
<b>Total Maintenance Services</b>		<b>763,064</b>	<b>975,000</b>	<b>1,000,000</b>
<b>EX29-Other Contractual</b>				
429.710	Testing	0	100	0
429.900	Other Contractual	12,808	12,270	5,000
<b>Total Other Contractual</b>		<b>12,808</b>	<b>12,370</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	88,026	137,730	130,000
<b>Total</b>	<b>Misc Supplies</b>	<b>88,026</b>	<b>137,730</b>	<b>130,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	266,786	269,063	365,246
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>266,786</b>	<b>269,063</b>	<b>365,246</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	810,000	1,025,000	709,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>810,000</b>	<b>1,025,000</b>	<b>709,500</b>
<b>Division Total: Non-Departmental</b>		<b>1,983,435</b>	<b>2,562,082</b>	<b>2,321,258</b>
<b>Department Total: Non-Departmental</b>		<b>1,983,435</b>	<b>2,562,082</b>	<b>2,321,258</b>
<b>Fund Total: KNIK RSA #17</b>		<b>1,983,435</b>	<b>2,562,082</b>	<b>2,321,258</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	231,041	230,240	237,485
TOTAL EXPENDITURES	183,170	494,605	229,896

Audit balance as of 6/30/2012			371,353
Estimated revenues 2012-2013 fiscal year	230,240		
Estimated expenditures 2012-2013 fiscal year	(494,605)		
Loan - principal payment	(23)		
Estimated adjustment to fund balance		(264,388)	
Estimated fund balance 6/30/2013			106,965
Estimated revenues 2013-2014 fiscal year	237,485		
Estimated expenditures 2013-2014 fiscal year	(170,896)		
Capital projects	(59,000)		
Loan - principal payment	(22)		
Estimated FY 2014 adjustment to fund balance		7,567	
Estimated fund balance 6/30/2014			114,532



The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$105,790,200. 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	91,489,070	229,600	0	9,100	220,500
Sr Cit/Vet	11,907,000	29,800	29,800	0	0
Farm	2,394,130	0	0	0	0
Personal	0	0	0	0	0
Total	105,790,200	259,400	29,800	9,100	220,500

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$220,500
311 102	Real Property Taxes - Delinquent	3,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	11,685

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$237,485



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	219,692	220,600	220,500
311.102	Real Property-Delinquent	4,558	3,000	3,000
311.400	Penalty & Interest	2,126	2,000	2,000
311.500	Vehicle Tax State Collec	4,100	4,280	11,685
<b>Total</b>	<b>General Property Taxes</b>	<b>230,476</b>	<b>229,880</b>	<b>237,185</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	565	360	300
<b>Total</b>	<b>Interest Earnings</b>	<b>565</b>	<b>360</b>	<b>300</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>231,041</b>	<b>\$230,240</b>	<b>\$237,485</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>231,041</b>	<b>\$230,240</b>	<b>\$237,485</b>
<b>Fund Total:</b>	<b>LAZY MOUNTAIN RSA #19</b>	<b>231,041</b>	<b>\$230,240</b>	<b>\$237,485</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	2,285	6,000	7,500
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>2,285</b>	<b>6,375</b>	<b>7,875</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	14	39	48
412.300	Medicare	34	88	115
412.600	Workers Compensation	221	692	922
412.700	Sbs Contribution	140	399	483
<b>Total Benefits</b>		<b>409</b>	<b>1,218</b>	<b>1,568</b>
<b>EX22-Advertising</b>				
422.000	Advertising	328	250	250
<b>Total Advertising</b>		<b>328</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,903	5,000	5,000
424.500	Garbage Pickups	20	250	250
<b>Total Utilities-Building Oprtns</b>		<b>4,923</b>	<b>5,250</b>	<b>5,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	9,261	5,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>9,261</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	2,800	2,000
<b>Total Professional Charges</b>		<b>0</b>	<b>2,800</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	2	20	10
427.500	Liability Insurance	12	20	17
<b>Total Insurance &amp; Bond</b>		<b>14</b>	<b>40</b>	<b>27</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	81,660	113,088	115,000
<b>Total Maintenance Services</b>		<b>81,660</b>	<b>113,088</b>	<b>115,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	11	500	500
<b>Total Other Contractual</b>		<b>11</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	378	4,851	2,500
<b>Total Misc Supplies</b>		<b>378</b>	<b>4,851</b>	<b>2,500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012</u> Actual <u>Expense</u>	<u>2013</u> Amended <u>Budget</u>	<u>2014</u> Assembly <u>Approved</u>
<b>FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	7	10	6
<b>Total</b>	<b>Loan Payments</b>	<b>7</b>	<b>10</b>	<b>6</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	23,155	25,962	30,920
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>23,155</b>	<b>25,962</b>	<b>30,920</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	70,000	325,000	59,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>70,000</b>	<b>325,000</b>	<b>59,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>183,170</b>	<b>494,605</b>	<b>229,896</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>183,170</b>	<b>494,605</b>	<b>229,896</b>
<b>Fund Total:</b>	<b>LAZY MOUNTAIN RSA #19</b>	<b>183,170</b>	<b>494,605</b>	<b>229,896</b>



**RECONCILIATION OF FUND BALANCE: 276**

**GR. WILLOW ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	775,956	842,830	857,505
TOTAL EXPENDITURES	785,007	1,077,393	838,441

Audit balance as of 6/30/2012 296,068

Estimated revenues 2012-2013 fiscal year 842,830

Estimated expenditures 2012-2013 fiscal year (1,077,393)

Estimated adjustment to fund balance (234,563)

Estimated fund balance 6/30/2013 61,505

Estimated revenues 2013-2014 fiscal year 857,505

Estimated expenditures 2013-2014 fiscal year (588,941)  
Capital projects (249,500)

Estimated FY 2014 adjustment to fund balance 19,064

Estimated fund balance 6/30/2014 80,569

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$238,043,320. 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	215,117,520	830,300	0	33,100	797,200
Sr Cit/Vet	22,885,200	88,300	88,300	0	0
Farm	40,600	0	0	0	0
Personal	0	0	0	0	0
Total	238,043,320	918,600	88,300	33,100	797,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$797,200
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	30,005

361 000    INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$857,505



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Revenue</u>	<u>2013Amend ed Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	726,247	801,500	797,200
311.102	Real Property-Delinquent	28,783	20,000	20,000
311.202	Personal Property-Delinq	1,109	0	0
311.400	Penalty & Interest	12,859	10,000	10,000
311.500	Vehicle Tax State Collec	5,610	11,000	30,005
<b>Total</b>	<b>General Property Taxes</b>	<b>774,608</b>	<b>842,500</b>	<b>857,205</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	511	330	300
<b>Total</b>	<b>Interest Earnings</b>	<b>511</b>	<b>330</b>	<b>300</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	837	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>837</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>775,956</b>	<b>\$842,830</b>	<b>\$857,505</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>775,956</b>	<b>\$842,830</b>	<b>\$857,505</b>
<b>Fund Total:</b>	<b>GREATER WILLOW RSA #20</b>	<b>775,956</b>	<b>\$842,830</b>	<b>\$857,505</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	12,734	20,000	25,000
411.300	Overtime Wages	0	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>12,734</b>	<b>20,375</b>	<b>25,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	77	123	153
412.300	Medicare	185	298	368
412.600	Workers Compensation	1,233	2,181	2,970
412.700	Sbs Contribution	781	1,257	1,556
<b>Total</b>	<b>Benefits</b>	<b>2,276</b>	<b>3,859</b>	<b>5,047</b>
<b>EX22-Advertising</b>				
422.000	Advertising	164	500	500
<b>Total</b>	<b>Advertising</b>	<b>164</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,323	4,000	4,500
424.500	Garbage Pickups	73	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>4,396</b>	<b>4,250</b>	<b>4,750</b>
<b>EX25-Rental/Lease</b>				
425.200	Building Rental	30	0	0
425.300	Equipment Rental	0	10,000	10,000
<b>Total</b>	<b>Rental/Lease</b>	<b>30</b>	<b>10,000</b>	<b>10,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	6,192	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>3,192</b>	<b>9,692</b>	<b>5,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	1,096	1,200	850
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,096</b>	<b>1,200</b>	<b>850</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	351,184	400,000	365,000
<b>Total</b>	<b>Maintenance Services</b>	<b>351,184</b>	<b>400,000</b>	<b>365,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	2,291	5,000	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>2,291</b>	<b>5,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	24,268	34,308	30,000
<b>Total</b>	<b>Misc Supplies</b>	<b>24,268</b>	<b>34,308</b>	<b>30,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	88,376	112,709	136,419
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>88,376</b>	<b>112,709</b>	<b>136,419</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	295,000	475,000	249,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>295,000</b>	<b>475,000</b>	<b>249,500</b>
<b>Division Total: Non-Departmental</b>		<b>785,007</b>	<b>1,077,393</b>	<b>838,441</b>
<b>Department Total: Non-Departmental</b>		<b>785,007</b>	<b>1,077,393</b>	<b>838,441</b>
<b>Fund Total: GREATER WILLOW RSA #20</b>		<b>785,007</b>	<b>1,077,393</b>	<b>838,441</b>



**RECONCILIATION OF FUND BALANCE: 277**

**BIG LAKE ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,113,586	1,123,280	1,203,100
TOTAL EXPENDITURES	1,171,681	1,624,030	1,172,516

Audit balance as of 6/30/2012 675,044

    Estimated revenues 2012-2013 fiscal year 1,123,280

    Estimated expenditures 2012-2013 fiscal year (1,624,030)

    Estimated adjustment to fund balance (500,750)

Estimated fund balance 6/30/2013 174,294

    Estimated revenues 2013-2014 fiscal year 1,203,100

    Estimated expenditures 2013-2014 fiscal year (916,516)  
    Capital projects (256,000)

    Estimated FY 2014 adjustment to fund balance 30,584

Estimated fund balance 6/30/2014 204,878

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$486,557,020. 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	EXEMPTION S	ESTIMATED UNCOLLECTIBL E TAXES	NET TAX
Real	449,515,820	1,155,200	0	46,000	1,109,200
Sr Cit/Vet	36,776,500	94,500	94,500	0	0
Farm	264,700	0	0	0	0
Personal	0	0	0	0	0
Total	486,557,020	1,249,700	94,500	46,000	1,109,200

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,109,200
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	48,200

361 000    INTEREST

361 100	Interest earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES \$1,203,100



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,047,230	1,059,700	1,109,200
311.102	Real Property-Delinquent	37,829	30,000	30,000
311.200	Personal Property	751	0	0
311.400	Penalty & Interest	16,689	15,000	15,000
311.500	Vehicle Tax State Collec	9,930	17,670	48,200
<b>Total</b>	<b>General Property Taxes</b>	<b>1,113,429</b>	<b>1,122,370</b>	<b>1,202,400</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,157	910	700
<b>Total</b>	<b>Interest Earnings</b>	<b>1,157</b>	<b>910</b>	<b>700</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,113,586</b>	<b>\$1,123,280</b>	<b>\$1,203,100</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,113,586</b>	<b>\$1,123,280</b>	<b>\$1,203,100</b>
<b>Fund Total:</b>	<b>BIG LAKE RSA #21</b>	<b>1,113,586</b>	<b>\$1,123,280</b>	<b>\$1,203,100</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	18,631	15,000	20,000
411.300	Overtime Wages	48	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>18,679</b>	<b>15,375</b>	<b>20,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	113	93	123
412.300	Medicare	271	225	296
412.600	Workers Compensation	1,807	1,649	2,385
412.700	Sbs Contribution	1,145	951	1,249
<b>Total</b>	<b>Benefits</b>	<b>3,336</b>	<b>2,918</b>	<b>4,053</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	572	0	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>572</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	491	0	500
<b>Total</b>	<b>Advertising</b>	<b>491</b>	<b>0</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	3,072	3,000	3,250
424.500	Garbage Pickups	109	0	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>3,181</b>	<b>3,000</b>	<b>3,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	5,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	2,200	2,240	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>2,200</b>	<b>2,240</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	41	50	40
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>41</b>	<b>50</b>	<b>40</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	471,580	559,934	575,000
<b>Total</b>	<b>Maintenance Services</b>	<b>471,580</b>	<b>559,934</b>	<b>575,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	225	27,590	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>225</b>	<b>27,590</b>	<b>5,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	52,690	120,236	110,000
<b>Total</b>	<b>Misc Supplies</b>	<b>52,690</b>	<b>120,236</b>	<b>110,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	142,686	167,687	191,048
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>142,686</b>	<b>167,687</b>	<b>191,048</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	476,000	725,000	256,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>476,000</b>	<b>725,000</b>	<b>256,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,171,681</b>	<b>1,624,030</b>	<b>1,172,516</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,171,681</b>	<b>1,624,030</b>	<b>1,172,516</b>
<b>Fund Total:</b>	<b>BIG LAKE RSA #21</b>	<b>1,171,681</b>	<b>1,624,030</b>	<b>1,172,516</b>





**RECONCILIATION OF FUND BALANCE: 278**

**NORTH COLONY ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	140,553	161,040	165,875
TOTAL EXPENDITURES	117,557	217,711	161,278

Audit balance as of 6/30/2012 124,393

Estimated revenues 2012-2013 fiscal year 161,040

Estimated expenditures 2012-2013 fiscal year (217,711)

Loan – principal payment (488)

Estimated adjustment to fund balance (57,159)

Estimated fund balance 6/30/2013 67,234

Estimated revenues 2013-2014 fiscal year 165,875

Estimated expenditures 2013-2014 fiscal year (155,278)

Capital projects (6,000)

Loan - principal payment (495)

Estimated FY 2014 adjustment to fund balance 4,102

Estimated fund balance 6/30/2014 71,336

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$39,367,780. 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	EXEMPTION S	ESTIMATED UNCOLLECTIBL E TAXES	NET TAX
Real	34,506,280	158,300	0	6,300	152,000
Sr Cit/Vet	4,194,900	19,200	19,200	0	0
Farm	666,600	0	0	0	0
Personal	0	0	0	0	0
Total	39,367,780	177,500	19,200	6,300	152,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$152,000
311 102	Real Property Taxes - Delinquent	6,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	5,775

361 000    INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES \$165,875



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	130,976	150,300	152,000
311.102	Real Property-Delinquent	5,181	6,000	6,000
311.400	Penalty & Interest	1,923	2,500	2,000
311.500	Vehicle Tax State Collec	2,270	2,120	5,775
<b>Total</b>	<b>General Property Taxes</b>	<b>140,350</b>	<b>160,920</b>	<b>165,775</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	203	120	100
<b>Total</b>	<b>Interest Earnings</b>	<b>203</b>	<b>120</b>	<b>100</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>140,553</b>	<b>\$161,040</b>	<b>\$165,875</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>140,553</b>	<b>\$161,040</b>	<b>\$165,875</b>
<b>Fund Total:</b>	<b>NORTH COLONY RSA #23</b>	<b>140,553</b>	<b>\$161,040</b>	<b>\$165,875</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	4,215	6,500	8,000
411.300	Overtime Wages	28	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>4,243</b>	<b>6,875</b>	<b>8,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	26	42	51
412.300	Medicare	62	102	122
412.600	Workers Compensation	411	745	981
412.700	Sbs Contribution	260	430	514
<b>Total</b>	<b>Benefits</b>	<b>759</b>	<b>1,319</b>	<b>1,668</b>
<b>EX22-Advertising</b>				
422.000	Advertising	328	250	250
<b>Total</b>	<b>Advertising</b>	<b>328</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	300	500	500
424.500	Garbage Pickups	96	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>396</b>	<b>750</b>	<b>750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	1,200	1,500
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>1,200</b>	<b>1,500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	36	50	50
427.500	Liability Insurance	16	20	20
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>52</b>	<b>70</b>	<b>70</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	70,305	95,000	110,000
<b>Total</b>	<b>Maintenance Services</b>	<b>70,305</b>	<b>95,000</b>	<b>110,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	255	500	500
<b>Total</b>	<b>Other Contractual</b>	<b>255</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	5,909	13,800	10,000
<b>Total</b>	<b>Misc Supplies</b>	<b>5,909</b>	<b>13,800</b>	<b>10,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	139	140	124
<b>Total</b>	<b>Loan Payments</b>	<b>139</b>	<b>140</b>	<b>124</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	17,171	21,807	21,041
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>17,171</b>	<b>21,807</b>	<b>21,041</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	18,000	75,000	6,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>18,000</b>	<b>75,000</b>	<b>6,000</b>
<b>Division Total: Non-Departmental</b>		<b>117,557</b>	<b>217,711</b>	<b>161,278</b>
<b>Department Total: Non-Departmental</b>		<b>117,557</b>	<b>217,711</b>	<b>161,278</b>
<b>Fund Total: NORTH COLONY RSA #23</b>		<b>117,557</b>	<b>217,711</b>	<b>161,278</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,362,172	1,420,360	1,474,967
TOTAL EXPENDITURES	1,069,161	2,137,855	1,422,445

Audit balance as of 6/30/2012 1,098,539

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

Estimated expenditures 2012-2013 fiscal year (2,137,855)

Loan – Principal Payment (3,661)

Estimated adjustment to fund balance (721,156)

Estimated fund balance 6/30/2013 377,383

Estimated revenues 2013-2014 fiscal year 1,474,967

Estimated expenditures 2013-2014 fiscal year (1,133,945)

Capital projects (288,500)

Loan - principal payment (3,716)

Estimated FY 2014 adjustment to fund balance 48,806

Estimated fund balance 6/30/2014 426,189



The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$905,907,950. 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	EXEMPTION S	ESTIMATED UNCOLLECTIBL E TAXES	NET TAX
Real	823,649,550	1,424,900	0	56,800	1,368,100
Sr Cit/Vet	74,234,500	128,400	128,400	0	0
Farm	5,168,100	0	0	0	0
Personal	2,855,800	6,562	0	100	6,462
Total	905,907,950	1,559,862	128,400	56,900	1,374,562

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,368,100
311 102	Real Property Taxes - Delinquent	16,000
311 200	Personal Property Taxes	6,462
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	74,705

361 000    INTEREST

361 100	Interest earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,474,967</u>
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**Matanuska-Susitna Borough  
Financial Management Budget Listing**

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,279,875	1,367,000	1,368,100
311.102	Real Property-Delinquent	33,537	16,000	16,000
311.200	Personal Property	7,463	0	6,462
311.400	Penalty & Interest	12,329	9,000	9,000
311.500	Vehicle Tax State Collec	27,290	27,390	74,705
<b>Total</b>	<b>General Property Taxes</b>	<b>1,360,494</b>	<b>1,419,390</b>	<b>1,474,267</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,678	970	700
<b>Total</b>	<b>Interest Earnings</b>	<b>1,678</b>	<b>970</b>	<b>700</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,362,172</b>	<b>\$1,420,360</b>	<b>\$1,474,967</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,362,172</b>	<b>\$1,420,360</b>	<b>\$1,474,967</b>
<b>Fund Total:</b>	<b>BOGARD RSA #25</b>	<b>1,362,172</b>	<b>\$1,420,360</b>	<b>\$1,474,967</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	19,743	30,000	40,000
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>19,743</b>	<b>30,375</b>	<b>40,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	119	183	243
412.300	Medicare	287	443	586
412.600	Workers Compensation	1,910	3,244	4,726
412.700	Sbs Contribution	1,210	1,870	2,475
<b>Total Benefits</b>		<b>3,526</b>	<b>5,740</b>	<b>8,030</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	221	0	0
<b>Total Expenses Within Borough</b>		<b>221</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	328	250	250
<b>Total Advertising</b>		<b>328</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	25,176	27,500	27,500
424.500	Garbage Pickups	1,064	250	250
<b>Total Utilities-Building Oprtns</b>		<b>26,240</b>	<b>27,750</b>	<b>27,750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	20,000	20,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	2,200	2,000
<b>Total Professional Charges</b>		<b>0</b>	<b>2,200</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	267	310	320
427.500	Liability Insurance	72	80	80
<b>Total Insurance &amp; Bond</b>		<b>339</b>	<b>390</b>	<b>400</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	384,051	660,000	735,000
<b>Total Maintenance Services</b>		<b>384,051</b>	<b>660,000</b>	<b>735,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	2,611	5,000	5,000
<b>Total Other Contractual</b>		<b>2,611</b>	<b>5,000</b>	<b>5,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	48,985	148,800	120,000
<b>Total</b>	<b>Misc Supplies</b>	<b>48,985</b>	<b>148,800</b>	<b>120,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	1,039	1,100	930
<b>Total</b>	<b>Loan Payments</b>	<b>1,039</b>	<b>1,100</b>	<b>930</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	142,078	160,750	173,710
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>142,078</b>	<b>160,750</b>	<b>173,710</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	440,000	1,075,000	288,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>440,000</b>	<b>1,075,000</b>	<b>288,500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,069,161</b>	<b>2,137,855</b>	<b>1,422,445</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,069,161</b>	<b>2,137,855</b>	<b>1,422,445</b>
<b>Fund Total:</b>	<b>BOGARD RSA #25</b>	<b>1,069,161</b>	<b>2,137,855</b>	<b>1,422,445</b>



**RECONCILIATION OF FUND BALANCE: 280**

**GREATER BUTTE ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	810,349	854,860	886,230
TOTAL EXPENDITURES	687,475	1,525,245	865,000

Audit balance as of 6/30/2012 865,912

    Estimated revenues 2012-2013 fiscal year 854,860

    Estimated expenditures 2012-2013 fiscal year (1,525,245)

    Loan – principal payment (206)

    Ordinance 13-084 (150,000)

    Estimated adjustment to fund balance (820,591)

Estimated fund balance 6/30/2013 45,321

    Estimated revenues 2013-2014 fiscal year 886,230

    Estimated expenditures 2013-2014 fiscal year (513,500)

    Capital Projects (351,500)

    Principal payment (209)

    Estimated FY 2014 adjustment to fund balance 21,021

Estimated fund balance 6/30/2014 66,342

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$285,179,520. 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	248,366,870	856,800	0	34,100	822,700
Sr Cit/Vet	34,659,300	119,500	119,500	0	0
Farm	2,153,350	0	0	0	0
Personal	0	0	0	0	0
Total	285,179,520	976,300	119,500	34,100	822,700

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$822,700
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	32,830

361 000    INTEREST

361 100	Interest earnings	<u>700</u>
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TOTAL ESTIMATED REVENUES \$886,230



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	759,877	812,000	822,700
311.102	Real Property-Delinquent	26,540	20,000	20,000
311.400	Penalty & Interest	10,245	10,000	10,000
311.500	Vehicle Tax State Collec	12,370	12,030	32,830
<b>Total</b>	<b>General Property Taxes</b>	<b>809,032</b>	<b>854,030</b>	<b>885,530</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,317	830	700
<b>Total</b>	<b>Interest Earnings</b>	<b>1,317</b>	<b>830</b>	<b>700</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>810,349</b>	<b>\$854,860</b>	<b>\$886,230</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>810,349</b>	<b>\$854,860</b>	<b>\$886,230</b>
<b>Fund Total:</b>	<b>GREATER BUTTE RSA #26</b>	<b>810,349</b>	<b>\$854,860</b>	<b>\$886,230</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	8,398	15,000	20,000
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>8,398</b>	<b>15,375</b>	<b>20,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	51	93	123
412.300	Medicare	122	225	296
412.600	Workers Compensation	813	1,649	2,385
412.700	Sbs Contribution	515	951	1,249
<b>Total Benefits</b>		<b>1,501</b>	<b>2,918</b>	<b>4,053</b>
<b>EX22-Advertising</b>				
422.000	Advertising	471	250	250
<b>Total Advertising</b>		<b>471</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	11,943	12,000	12,000
424.500	Garbage Pickups	303	250	250
<b>Total Utilities-Building Oprtns</b>		<b>12,246</b>	<b>12,250</b>	<b>12,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	15,000	10,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>15,000</b>	<b>10,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	4,163	2,000	2,000
<b>Total Professional Charges</b>		<b>4,163</b>	<b>2,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	15	20	20
427.500	Liability Insurance	36	40	40
<b>Total Insurance &amp; Bond</b>		<b>51</b>	<b>60</b>	<b>60</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	200,099	340,000	300,000
<b>Total Maintenance Services</b>		<b>200,099</b>	<b>340,000</b>	<b>300,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	3,082	2,500	5,000
<b>Total Other Contractual</b>		<b>3,082</b>	<b>2,500</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	7,120	50,000	30,000
<b>Total</b>	<b>Misc Supplies</b>	<b>7,120</b>	<b>50,000</b>	<b>30,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	59	60	52
<b>Total</b>	<b>Loan Payments</b>	<b>59</b>	<b>60</b>	<b>52</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	90,285	104,332	128,960
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>90,285</b>	<b>104,332</b>	<b>128,960</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	360,000	980,000	351,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>360,000</b>	<b>980,000</b>	<b>351,500</b>
	<b>Division Total: Non-Departmental</b>	<b>687,475</b>	<b>1,525,245</b>	<b>865,000</b>
	<b>Department Total: Non-Departmental</b>	<b>687,475</b>	<b>1,525,245</b>	<b>865,000</b>
<b>Fund Total:</b>	<b>GREATER BUTTE RSA #26</b>	<b>687,475</b>	<b>1,525,245</b>	<b>865,000</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,557,187	1,687,480	1,741,557
TOTAL EXPENDITURES	1,375,930	2,622,500	1,706,251

Audit balance as of 6/30/2012			1,127,591
Estimated revenues 2012-2013 fiscal year	1,687,480		
Estimated expenditures 2012-2013 fiscal year	(2,622,500)		
Estimated adjustment to fund balance		(935,020)	
Estimated fund balance 6/30/2013			192,571
Estimated revenues 2013-2014 fiscal year	1,741,557		
Estimated expenditures 2013-2014 fiscal year	(1,089,251)		
Capital projects	(617,000)		
Estimated FY 2014 adjustment to fund balance		35,306	
Estimated fund balance 6/30/2014			227,877

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$527,142,670. 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	482,553,000	1,679,200	0	67,000	1,612,200
Sr Cit/Vet	43,503,700	151,300	151,300	0	0
Farm	0	0	0	0	0
Personal	1,085,970	4,947	0	100	4,847
Total	527,142,670	1,834,200	151,300	67,100	1,615,800

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,612,200
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	4,847
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	53,710

361 000    INTEREST

361 100	Interest earnings	<u>800</u>
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TOTAL ESTIMATED REVENUES \$1,741,557



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,448,398	1,596,700	1,612,200
311.102	Real Property-Delinquent	58,469	50,000	50,000
311.200	Personal Property	6,848	0	4,847
311.400	Penalty & Interest	23,061	20,000	20,000
311.500	Vehicle Tax State Collec	18,510	19,680	53,710
<b>Total</b>	<b>General Property Taxes</b>	<b>1,555,286</b>	<b>1,686,380</b>	<b>1,740,757</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,694	1,100	800
<b>Total</b>	<b>Interest Earnings</b>	<b>1,694</b>	<b>1,100</b>	<b>800</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	207	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>207</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,557,187</b>	<b>\$1,687,480</b>	<b>\$1,741,557</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,557,187</b>	<b>\$1,687,480</b>	<b>\$1,741,557</b>
<b>Fund Total:</b>	<b>MEADOW LAKES RSA #27</b>	<b>1,557,187</b>	<b>\$1,687,480</b>	<b>\$1,741,557</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	16,491	21,000	30,000
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>16,491</b>	<b>21,375</b>	<b>30,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	100	129	183
412.300	Medicare	240	312	441
412.600	Workers Compensation	1,598	2,287	3,556
412.700	Sbs Contribution	1,011	1,318	1,862
<b>Total Benefits</b>		<b>2,949</b>	<b>4,046</b>	<b>6,042</b>
<b>EX22-Advertising</b>				
422.000	Advertising	307	250	250
<b>Total Advertising</b>		<b>307</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	5,668	6,750	6,500
424.500	Garbage Pickups	45	250	250
<b>Total Utilities-Building Oprtns</b>		<b>5,713</b>	<b>7,000</b>	<b>6,750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	43,000	40,000
<b>Total Rental/Lease</b>		<b>0</b>	<b>43,000</b>	<b>40,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	714	1,000	2,000
<b>Total Professional Charges</b>		<b>3,906</b>	<b>4,500</b>	<b>5,500</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	396	435	330
<b>Total Insurance &amp; Bond</b>		<b>396</b>	<b>435</b>	<b>330</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	458,627	575,000	625,000
<b>Total Maintenance Services</b>		<b>458,627</b>	<b>575,000</b>	<b>625,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	19,539	5,000	5,000
<b>Total Other Contractual</b>		<b>19,539</b>	<b>5,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total Maintenance Supplies</b>		<b>0</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	64,293	120,000	120,000
<b>Total</b>	<b>Misc Supplies</b>	<b>64,293</b>	<b>120,000</b>	<b>120,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	173,709	216,394	249,504
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>173,709</b>	<b>216,394</b>	<b>249,504</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	630,000	1,625,000	617,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>630,000</b>	<b>1,625,000</b>	<b>617,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,375,930</b>	<b>2,622,500</b>	<b>1,706,251</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,375,930</b>	<b>2,622,500</b>	<b>1,706,251</b>
<b>Fund Total:</b>	<b>MEADOW LAKES RSA #27</b>	<b>1,375,930</b>	<b>2,622,500</b>	<b>1,706,251</b>





**RECONCILIATION OF FUND BALANCE: 282**

**GOLD TRAIL ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	1,470,412	1,481,220	1,574,035
TOTAL EXPENDITURES	1,296,881	1,951,272	1,514,602

Audit balance as of 6/30/2012 768,831

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

Estimated expenditures 2012-2013 fiscal year (1,951,272)

Loan – principal payment (2,207)

Estimated adjustment to fund balance (472,259)

Estimated fund balance 6/30/2013 296,572

Estimated revenues 2013-2014 fiscal year 1,574,035

Estimated expenditures 2013-2014 fiscal year (1,188,102)

Capital projects (326,500)

Loan - principal payment (2,240)

Estimated FY 2014 adjustment to fund balance 57,193

Estimated fund balance 6/30/2014 353,765

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$819,946,900. 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	753,830,940	1,507,600	0	60,100	1,447,500
Sr Cit/Vet	61,892,400	123,700	123,700	0	0
Farm	4,223,560	0	0	0	0
Personal	0	0	0	0	0
Total	819,946,900	1,631,300	123,700	60,100	1,447,500

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,447,500
311 102	Real Property Taxes - Delinquent	25,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	90,935

361 000    INTEREST

361 100	Interest earnings	<u>600</u>
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TOTAL ESTIMATED REVENUES \$1,574,035



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	1,388,221	1,402,100	1,447,500
311.102	Real Property-Delinquent	36,189	25,000	25,000
311.400	Penalty & Interest	14,339	20,000	10,000
311.500	Vehicle Tax State Collec	29,840	33,330	90,935
<b>Total</b>	<b>General Property Taxes</b>	<b>1,468,589</b>	<b>1,480,430</b>	<b>1,573,435</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	1,223	790	600
<b>Total</b>	<b>Interest Earnings</b>	<b>1,223</b>	<b>790</b>	<b>600</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	600	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>600</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,470,412</b>	<b>\$1,481,220</b>	<b>\$1,574,035</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,470,412</b>	<b>\$1,481,220</b>	<b>\$1,574,035</b>
<b>Fund Total:</b>	<b>GOLD TRAIL RSA #28</b>	<b>1,470,412</b>	<b>\$1,481,220</b>	<b>\$1,574,035</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	22,226	35,000	45,000
411.300	Overtime Wages	28	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>22,254</b>	<b>35,375</b>	<b>45,375</b>
<b>EX12-Benefits</b>				
412.190	Life Insurance	0	0	273
412.200	Unemployment Contrib	134	213	658
412.300	Medicare	324	515	0
412.600	Workers Compensation	2,164	3,777	5,311
412.700	Sbs Contribution	1,366	2,177	2,782
<b>Total</b>	<b>Benefits</b>	<b>3,988</b>	<b>6,682</b>	<b>9,024</b>
<b>EX22-Advertising</b>				
422.000	Advertising	328	250	250
<b>Total</b>	<b>Advertising</b>	<b>328</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	20,783	26,000	26,000
424.500	Garbage Pickups	244	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>21,027</b>	<b>26,250</b>	<b>26,250</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	50,000	20,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>50,000</b>	<b>20,000</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,000</b>	<b>2,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	161	185	200
427.500	Liability Insurance	86	95	100
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>247</b>	<b>280</b>	<b>300</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	621,031	700,000	750,000
<b>Total</b>	<b>Maintenance Services</b>	<b>621,031</b>	<b>700,000</b>	<b>750,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,783	30,000	5,000
<b>Total</b>	<b>Other Contractual</b>	<b>1,783</b>	<b>30,000</b>	<b>5,000</b>
<b>EX31-Maintenance Supplies</b>				
431.300	Equipment Maint Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>500</b>	<b>500</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	33,940	120,000	120,000
<b>Total</b>	<b>Misc Supplies</b>	<b>33,940</b>	<b>120,000</b>	<b>120,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	627	600	561
<b>Total</b>	<b>Loan Payments</b>	<b>627</b>	<b>600</b>	<b>561</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	161,656	180,335	208,842
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>161,656</b>	<b>180,335</b>	<b>208,842</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	430,000	800,000	326,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>430,000</b>	<b>800,000</b>	<b>326,500</b>
<b>Division Total: Non-Departmental</b>		<b>1,296,881</b>	<b>1,951,272</b>	<b>1,514,602</b>
<b>Department Total: Non-Departmental</b>		<b>1,296,881</b>	<b>1,951,272</b>	<b>1,514,602</b>
<b>Fund Total:</b>	<b>GOLD TRAIL RSA #28</b>	<b>1,296,881</b>	<b>1,951,272</b>	<b>1,514,602</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	456,964	513,320	524,045
TOTAL EXPENDITURES	496,757	518,136	530,205

Audit balance as of 6/30/2012			154,780
Estimated revenues 2012-2013 fiscal year	513,320		
Estimated expenditures 2012-2013 fiscal year	(518,136)		
Estimated adjustment to fund balance		(4,816)	
Estimated fund balance 6/30/2013			149,964
Estimated revenues 2013-2014 fiscal year	524,045		
Estimated expenditures 2013-2014 fiscal year	(530,205)		
Estimated FY 2014 adjustment to fund balance		(6,160)	
Estimated fund balance 6/30/2014			143,804



The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$188,287,710. 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	172,502,310	498,500	0	19,800	478,700
Sr Cit/Vet	15,727,700	45,400	45,400	0	0
Farm	19,500	0	0	0	0
Personal	38,200	135	0	0	135
Total	188,287,710	544,035	45,400	19,800	478,835

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$478,700
311 102	Real Property Taxes - Delinquent	18,000
311 200	Personal Property	135
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Taxes	20,010

361 000    INTEREST

361 100	Interest earnings	<u>200</u>
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TOTAL ESTIMATED REVENUES \$524,045



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	424,783	479,700	478,700
311.102	Real Property-Delinquent	17,142	18,000	18,000
311.200	Personal Property	1,109	0	135
311.400	Penalty & Interest	7,081	8,000	7,000
311.500	Vehicle Tax State Collec	4,220	7,330	20,010
<b>Total</b>	<b>General Property Taxes</b>	<b>454,335</b>	<b>513,030</b>	<b>523,845</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	324	290	200
<b>Total</b>	<b>Interest Earnings</b>	<b>324</b>	<b>290</b>	<b>200</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	2,305	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>2,305</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>456,964</b>	<b>\$513,320</b>	<b>\$524,045</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>456,964</b>	<b>\$513,320</b>	<b>\$524,045</b>
<b>Fund Total:</b>	<b>GREATER TALKEETNA RSA #29</b>	<b>456,964</b>	<b>\$513,320</b>	<b>\$524,045</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	6,542	10,000	12,500
411.300	Overtime Wages	41	375	375
<b>Total Salaries &amp; Wages</b>		<b>6,583</b>	<b>10,375</b>	<b>12,875</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	40	63	78
412.300	Medicare	96	153	187
412.600	Workers Compensation	659	1,117	1,507
412.700	Sbs Contribution	404	644	790
<b>Total Benefits</b>		<b>1,199</b>	<b>1,977</b>	<b>2,562</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	75	0	0
<b>Total Expenses Within Borough</b>		<b>75</b>	<b>0</b>	<b>0</b>
<b>EX22-Advertising</b>				
422.000	Advertising	164	0	500
<b>Total Advertising</b>		<b>164</b>	<b>0</b>	<b>500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	0	250
<b>Total Rental/Lease</b>		<b>0</b>	<b>0</b>	<b>250</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	3,000	1,000
<b>Total Professional Charges</b>		<b>0</b>	<b>3,000</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	30	35	30
<b>Total Insurance &amp; Bond</b>		<b>30</b>	<b>35</b>	<b>30</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	380,837	419,641	420,000
<b>Total Maintenance Services</b>		<b>380,837</b>	<b>419,641</b>	<b>420,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	825	100	500
<b>Total Other Contractual</b>		<b>825</b>	<b>100</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	1,088	5,759	2,000
<b>Total Misc Supplies</b>		<b>1,088</b>	<b>5,759</b>	<b>2,000</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	70,956	77,249	90,488
<b>Total Intra Govern/Recov Expens</b>		<b>70,956</b>	<b>77,249</b>	<b>90,488</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	35,000	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>35,000</b>	<b>0</b>	<b>0</b>
	<b>Division Total: Non-Departmental</b>	<b>496,757</b>	<b>518,136</b>	<b>530,205</b>
	<b>Department Total: Non-Departmental</b>	<b>496,757</b>	<b>518,136</b>	<b>530,205</b>
<b>Fund Total:</b>	<b>GREATER TALKEETNA RSA #29</b>	<b>496,757</b>	<b>518,136</b>	<b>530,205</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	183,896	215,800	220,080
TOTAL EXPENDITURES	195,643	212,776	214,084

Audit balance as of 6/30/2012 95,675

Estimated revenues 2012-2013 fiscal year 215,800

Estimated expenditures 2012-2013 fiscal year (212,776)

Estimated adjustment to fund balance 3,024

Estimated fund balance 6/30/2013 98,699

Estimated revenues 2013-2014 fiscal year 220,080

Estimated expenditures 2013-2014 fiscal year (184,584)  
Capital Projects (29,500)

Estimated FY 2014 adjustment to fund balance 5,996

Estimated fund balance 6/30/2014 104,695

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$51,063,900. 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	46,906,720	206,800	0	8,200	198,600
Sr Cit/Vet	4,024,700	17,700	17,700	0	0
Farm	132,480	0	0	0	0
Personal	0	0	0	0	0
Total	51,063,900	224,500	17,700	8,200	198,600

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$198,600
311 102	Real Property Taxes - Delinquent	9,000
311 400	Penalty & Interest on Delinquent Taxes	3,500
311 500	Vehicle Taxes	8,880

361 000    INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES \$220,080



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	170,008	199,400	198,600
311.102	Real Property-Delinquent	8,151	9,000	9,000
311.400	Penalty & Interest	3,775	4,000	3,500
311.500	Vehicle Tax State Collec	1,790	3,250	8,880
<b>Total</b>	<b>General Property Taxes</b>	<b>183,724</b>	<b>215,650</b>	<b>219,980</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	172	150	100
<b>Total</b>	<b>Interest Earnings</b>	<b>172</b>	<b>150</b>	<b>100</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>183,896</b>	<b>\$215,800</b>	<b>\$220,080</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>183,896</b>	<b>\$215,800</b>	<b>\$220,080</b>
<b>Fund Total:</b>	<b>TRAPPER CREEK RSA #30</b>	<b>183,896</b>	<b>\$215,800</b>	<b>\$220,080</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	1,865	4,500	5,000
411.300	Overtime Wages	0	375	375
<b>Total Salaries &amp; Wages</b>		<b>1,865</b>	<b>4,875</b>	<b>5,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	12	30	33
412.300	Medicare	28	73	78
412.600	Workers Compensation	181	532	630
412.700	Sbs Contribution	115	307	330
<b>Total Benefits</b>		<b>336</b>	<b>942</b>	<b>1,071</b>
<b>EX22-Advertising</b>				
422.000	Advertising	491	500	500
<b>Total Advertising</b>		<b>491</b>	<b>500</b>	<b>500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.500	Garbage Pickups	0	250	100
<b>Total Utilities-Building Oprtns</b>		<b>0</b>	<b>250</b>	<b>100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	15	20	20
<b>Total Insurance &amp; Bond</b>		<b>15</b>	<b>20</b>	<b>20</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	107,246	156,112	140,000
<b>Total Maintenance Services</b>		<b>107,246</b>	<b>156,112</b>	<b>140,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	1,000	1,000
<b>Total Other Contractual</b>		<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	119	888	1,500
<b>Total Misc Supplies</b>		<b>119</b>	<b>888</b>	<b>1,500</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	20,571	23,189	35,018
<b>Total Intra Govern/Recov Expens</b>		<b>20,571</b>	<b>23,189</b>	<b>35,018</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	65,000	25,000	29,500
<b>Total Capital Project Transfers</b>		<b>65,000</b>	<b>25,000</b>	<b>29,500</b>
<b>Division Total: Non-Departmental</b>		<b>195,643</b>	<b>212,776</b>	<b>214,084</b>
<b>Department Total: Non-Departmental</b>		<b>195,643</b>	<b>212,776</b>	<b>214,084</b>
<b>Fund Total: TRAPPER CREEK RSA #30</b>		<b>195,643</b>	<b>212,776</b>	<b>214,084</b>

**RECONCILIATION OF FUND BALANCE: 285**

**ALPINE ROAD SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	235,363	256,140	267,840
TOTAL EXPENDITURES	217,725	359,317	254,391

Audit balance as of 6/30/2012 182,758

Estimated revenues 2012-2013 fiscal year 256,140

Estimated expenditures 2012-2013 fiscal year (359,317)

Loan – principal payment (99)

Ordinance 13-083 (40,000)

Estimated adjustment to fund balance (143,276)

Estimated fund balance 6/30/2013 39,482

Estimated revenues 2013-2014 fiscal year 267,840

Estimated expenditures 2013-2014 fiscal year (223,891)

Capital projects (30,500)

Loan - principal payment (100)

Estimated FY 2014 adjustment to fund balance 13,349

Estimated fund balance 6/30/2014 52,831

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$75,479,110. 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	65,605,710	241,400	0	9,600	231,800
Sr Cit/Vet	9,698,100	35,600	35,600	0	0
Farm	175,300	0	0	0	0
Personal	0	0	0	0	0
Total	75,479,110	277,000	35,600	9,600	231,800

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$231,800
311 102	Real Property Taxes - Delinquent	10,000
311 200	Personal Property	0
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	20,890

361 000    INTEREST

361 100	Interest earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES \$267,840



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	204,117	233,300	231,800
311.102	Real Property-Delinquent	19,473	10,000	10,000
311.200	Personal Property	60	0	0
311.400	Penalty & Interest	6,243	5,000	5,000
311.500	Vehicle Tax State Collec	5,060	7,650	20,890
<b>Total</b>	<b>General Property Taxes</b>	<b>234,953</b>	<b>255,950</b>	<b>267,690</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	289	190	150
<b>Total</b>	<b>Interest Earnings</b>	<b>289</b>	<b>190</b>	<b>150</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	121	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>121</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>235,363</b>	<b>\$256,140</b>	<b>\$267,840</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>235,363</b>	<b>\$256,140</b>	<b>\$267,840</b>
<b>Fund Total:</b>	<b>ALPINE RSA #31</b>	<b>235,363</b>	<b>\$256,140</b>	<b>\$267,840</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	3,747	7,500	9,000
411.300	Overtime Wages	0	375	375
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>3,747</b>	<b>7,875</b>	<b>9,375</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	23	48	57
412.300	Medicare	55	116	136
412.600	Workers Compensation	365	851	1,098
412.700	Sbs Contribution	231	491	575
<b>Total</b>	<b>Benefits</b>	<b>674</b>	<b>1,506</b>	<b>1,866</b>
<b>EX22-Advertising</b>				
422.000	Advertising	317	250	250
<b>Total</b>	<b>Advertising</b>	<b>317</b>	<b>250</b>	<b>250</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	2,004	2,500	2,500
424.500	Garbage Pickups	52	250	250
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>2,056</b>	<b>2,750</b>	<b>2,750</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	92	500
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>92</b>	<b>500</b>
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	2,375	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>2,375</b>	<b>1,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	8	20	10
427.500	Liability Insurance	19	20	310
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>27</b>	<b>40</b>	<b>320</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	122,547	150,000	165,000
<b>Total</b>	<b>Maintenance Services</b>	<b>122,547</b>	<b>150,000</b>	<b>165,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	51	500	500
<b>Total</b>	<b>Other Contractual</b>	<b>51</b>	<b>500</b>	<b>500</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	1,039	12,033	10,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,039</b>	<b>12,033</b>	<b>10,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	29	30	25
<b>Total</b>	<b>Loan Payments</b>	<b>29</b>	<b>30</b>	<b>25</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.130	Admin. & Audit Rsa	27,238	31,866	32,305
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>27,238</b>	<b>31,866</b>	<b>32,305</b>
<b>EX46-Capital Project Transfers</b>				
446.400	Transfer To- Fund 405/410	60,000	150,000	30,500
<b>Total</b>	<b>Capital Project Transfers</b>	<b>60,000</b>	<b>150,000</b>	<b>30,500</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>217,725</b>	<b>359,317</b>	<b>254,391</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>217,725</b>	<b>359,317</b>	<b>254,391</b>
<b>Fund Total:</b>	<b>ALPINE RSA #31</b>	<b>217,725</b>	<b>359,317</b>	<b>254,391</b>



## **SPECIAL SERVICE AREAS**

Special service areas include funds established for a particular function including flood control, water and/or sewer service, erosion control, trail maintenance and road maintenance that is not located within a specific road service area.



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	15,430	16,330	15,765
TOTAL EXPENDITURES	553	22,698	22,647

Audit balance as of 6/30/2012			41,240
Estimated revenues 2012-2013 fiscal year	16,330		
Estimated expenditures 2012-2013 fiscal year	(22,698)		
Estimated adjustment to fund balance		(6,368)	
Estimated fund balance 6/30/2013			34,872
Estimated revenues 2013-2014 fiscal year	15,765		
Estimated expenditures 2013-2014 fiscal year	(22,647)		
Estimated FY2014 adjustment to fund balance		(6,882)	
Estimated fund balance 6/30/2014			27,990

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$12,253,880. 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	11,305,880	15,700	0	600	15,100
Sr Cit/Vet	948,000	1,300	1,300	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	12,253,880	17,000	1,300	600	15,100

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$15,100
311 102	Real Property Taxes - Delinquent	50
311 400	Penalty & Interest on Delinquent Taxes	50
311 500	Vehicle Taxes	540

361 000    INTEREST

361 100	Interest Earnings	<u>25</u>
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TOTAL ESTIMATED REVENUES \$15,765



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	13,989	15,000	15,100
311.102	Real Property-Delinquent	661	500	50
311.400	Penalty & Interest	256	250	50
311.500	Vehicle Tax State Collec	470	530	540
<b>Total</b>	<b>General Property Taxes</b>	<b>15,376</b>	<b>16,280</b>	<b>15,740</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	54	50	25
<b>Total</b>	<b>Interest Earnings</b>	<b>54</b>	<b>50</b>	<b>25</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>15,430</b>	<b>\$16,330</b>	<b>\$15,765</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>15,430</b>	<b>\$16,330</b>	<b>\$15,765</b>
<b>Fund Total:</b>	<b>TALKEETNA FLOOD SA #7</b>	<b>15,430</b>	<b>\$16,330</b>	<b>\$15,765</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	0	5,000	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	0	30	30
412.300	Medicare	0	73	73
412.600	Workers Compensation	0	688	757
412.700	Sbs Contribution	0	307	307
<b>Total</b>	<b>Benefits</b>	<b>0</b>	<b>1,098</b>	<b>1,167</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	200	200	200
426.900	Other Professional Chgs	0	1,000	1,000
<b>Total</b>	<b>Professional Charges</b>	<b>200</b>	<b>1,200</b>	<b>1,200</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	353	400	280
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>353</b>	<b>400</b>	<b>280</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	15,000	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>553</b>	<b>22,698</b>	<b>22,647</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>553</b>	<b>22,698</b>	<b>22,647</b>
<b>Fund Total:</b>	<b>TALKEETNA FLOOD SA #7</b>	<b>553</b>	<b>22,698</b>	<b>22,647</b>

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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	80,486	33,720	33,080
TOTAL EXPENDITURES	56,505	81,350	81,400

Audit balance as of 6/30/2012			162,304
Estimated revenues 2012-2013 fiscal year	33,720		
Estimated expenditures 2012-2013 fiscal year	(81,350)		
Estimated adjustment to fund balance		(47,630)	
Estimated fund balance 6/30/2013			114,674
Estimated revenues 2013-2014 fiscal year	33,080		
Estimated expenditures 2013-2014 fiscal year	(81,400)		
Estimated FY2014 adjustment to fund balance		(48,320)	
Estimated fund balance 6/30/2014			66,354

The estimated 2013-2014 fiscal year assessed valuation (as of January 1, 2013) is \$9,254,500. 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	8,344,300	33,300	0	1,300	32,000
Sr Cit/Vet	910,200	3,600	3,600	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	9,254,500	36,900	3,600	1,300	32,000

311 000    GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$32,000
311 102	Real Property Taxes - Delinquent	250
311 400	Penalty & Interest on Delinquent Taxes	200
311 500	Vehicle Tax/State Collected	470

361 000    INTEREST

361 100	Interest Earnings	<u>160</u>
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TOTAL ESTIMATED REVENUES \$33,080



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	77,234	32,400	32,000
311.102	Real Property-Delinquent	1,881	500	250
311.400	Penalty & Interest	670	200	200
311.500	Vehicle Tax State Collec	440	460	470
<b>Total</b>	<b>General Property Taxes</b>	<b>80,225</b>	<b>33,560</b>	<b>32,920</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	261	160	160
<b>Total</b>	<b>Interest Earnings</b>	<b>261</b>	<b>160</b>	<b>160</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>80,486</b>	<b>\$33,720</b>	<b>\$33,080</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>80,486</b>	<b>\$33,720</b>	<b>\$33,080</b>
<b>Fund Total:</b>	<b>GARDEN TERRACE SA #8</b>	<b>80,486</b>	<b>\$33,720</b>	<b>\$33,080</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.200	Water & Sewer	37,287	30,000	30,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>37,287</b>	<b>30,000</b>	<b>30,000</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	100	100	0
<b>Total</b>	<b>Professional Charges</b>	<b>100</b>	<b>100</b>	<b>0</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	1,161	1,350	1,400
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,161</b>	<b>1,350</b>	<b>1,400</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	17,957	49,900	50,000
<b>Total</b>	<b>Other Contractual</b>	<b>17,957</b>	<b>49,900</b>	<b>50,000</b>
<b>Division Total: Non-Departmental</b>		<b>56,505</b>	<b>81,350</b>	<b>81,400</b>
<b>Department Total: Non-Departmental</b>		<b>56,505</b>	<b>81,350</b>	<b>81,400</b>
<b>Fund Total:</b>	<b>GARDEN TERRACE SA #8</b>	<b>56,505</b>	<b>81,350</b>	<b>81,400</b>



**RECONCILIATION OF FUND BALANCE: 292**

**POINT MACKENZIE SERVICE AREA**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	60,492	62,070	58,900
TOTAL EXPENDITURES	10,108	67,243	73,547

Audit balance as of 6/30/2012			348,657
Estimated revenues 2012-2013 fiscal year	62,070		
Estimated expenditures 2012-2013 fiscal year	(67,243)		
Estimated adjustment to fund balance		(5,173)	
Estimated fund balance 6/30/2013			343,484
Estimated revenues 2013-2014 fiscal year	58,900		
Estimated expenditures 2013-2014 fiscal year	(73,547)		
Estimated FY2014 adjustment to fund balance		(14,647)	
Estimated fund balance 6/30/2014			328,837





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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	59,975	61,700	58,500
<b>Total</b>	<b>General Property Taxes</b>	<b>59,975</b>	<b>61,700</b>	<b>58,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	517	370	400
<b>Total</b>	<b>Interest Earnings</b>	<b>517</b>	<b>370</b>	<b>400</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>60,492</b>	<b>\$62,070</b>	<b>\$58,900</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>60,492</b>	<b>\$62,070</b>	<b>\$58,900</b>
<b>Fund Total:</b>	<b>PT. MACKENZIE SA #69</b>	<b>60,492</b>	<b>\$62,070</b>	<b>\$58,900</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.200	Temp Wages & Adjmts	508	10,000	15,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>508</b>	<b>10,000</b>	<b>15,000</b>
<b>EX12-Benefits</b>				
412.200	Unemployment Contrib	4	60	90
412.300	Medicare	8	145	218
412.600	Workers Compensation	50	1,375	2,269
412.700	Sbs Contribution	32	613	920
<b>Total</b>	<b>Benefits</b>	<b>94</b>	<b>2,193</b>	<b>3,497</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	36	50	50
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>36</b>	<b>50</b>	<b>50</b>
<b>EX28-Maintenance Services</b>				
428.600	Road Maintenance Services	9,470	40,000	40,000
<b>Total</b>	<b>Maintenance Services</b>	<b>9,470</b>	<b>40,000</b>	<b>40,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	15,000	15,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>Division Total: Non-Departmental</b>		<b>10,108</b>	<b>67,243</b>	<b>73,547</b>
<b>Department Total: Non-Departmental</b>		<b>10,108</b>	<b>67,243</b>	<b>73,547</b>
<b>Fund Total: PT. MACKENZIE SA #69</b>		<b>10,108</b>	<b>67,243</b>	<b>73,547</b>

**RECONCILIATION OF FUND BALANCE: 293**

**TALKEETNA WATER/SEWER**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	205,880	330,440	307,800
TOTAL EXPENDITURES	266,321	310,169	329,480

Audit balance as of 6/30/2012			(128,201)
Estimated revenues 2012-2013 fiscal year	330,440		
Estimated expenditures 2012-2013 fiscal year	(310,169)		
Loan – Principal Payment	(16,791)		
Estimated adjustment to fund balance		3,480	
Estimated fund balance 6/30/2013			(124,721)
Estimated revenues 2013-2014 fiscal year	307,800		
Estimated expenditures 2013-2014 fiscal year	(329,480)		
Loan – Principal Payment	(16,859)		
Estimated FY2014 adjustment to fund balance		(38,539)	
Estimated deficit fund balance 6/30/2014			(163,260)

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335 350 STATE SHARED REVENUE

335 350	STATE SHARED REVENUES	75,000
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349 000 WATER AND SEWER FEES

349 100	Water Charges	*107,500
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349 150	Other Water Charges	* 12,300
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349 500	Sewer Charges	*113,000
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TOTAL ESTIMATED REVENUES		<u>\$307,800</u>
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\*REVENUES ARE BASED ON A 5% RATE INCREASE EFFECTIVE JULY 1, 2013. ADDITIONALLY, A SECOND RATE INCREASE OF 5% WOULD BE EFFECTIVE JANUARY 1, 2014

**SCHEDULE OF LONG TERM DEBT: FUND 293  
FISCAL YEAR 2014**

**TALKEETNA SEWER & WATER**

<b>LOANS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
Repairs and Upgrades	50,000	6,250	6,250	10	6,260	-
Scata System	30,000	18,000	6,000	29	6,029	12,000
Arsenic Treatment	105,000	100,459	4,609	1,507	6,116	95,850
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		124,709	16,859	1,546	18,405	107,850



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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Revenue</u>	<u>2013 Amend ed Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE21-Special Assessmnt Revenue</b>				
321.300	Penalty	357	0	0
<b>Total</b>	<b>Special Assessmnt Revenue</b>	<b>357</b>	<b>0</b>	<b>0</b>
<b>RE35-State Shared Revenue</b>				
335.350	State Shared A/W	0	0	75,000
<b>Total</b>	<b>State Shared Revenue</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	2,717	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>2,717</b>	<b>0</b>	<b>0</b>
<b>RE49-Water &amp; Sewer Fees</b>				
349.100	Water Charges	88,136	143,000	107,500
349.150	Other Water Charges	10,755	11,400	12,300
349.500	Sewer Charges	103,913	176,000	113,000
<b>Total</b>	<b>Water &amp; Sewer Fees</b>	<b>202,804</b>	<b>330,400</b>	<b>232,800</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	2	40	0
<b>Total</b>	<b>Interest Earnings</b>	<b>2</b>	<b>40</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>205,880</b>	<b>\$330,440</b>	<b>\$307,800</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>205,880</b>	<b>\$330,440</b>	<b>\$307,800</b>
<b>Fund Total:</b>	<b>TALKEETNA WATER &amp; SWR SA #3</b>	<b>205,880</b>	<b>\$330,440</b>	<b>\$307,800</b>





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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	79,635	56,175	81,957
411.200	Temp Wages & Adjmts	218	33,150	3,000
411.300	Overtime Wages	11,289	5,625	10,000
<b>Total Salaries &amp; Wages</b>		<b>91,142</b>	<b>94,950</b>	<b>94,957</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	22,001	25,541	24,703
412.190	Life Insurance	0	157	147
412.200	Unemployment Contrib	548	581	570
412.300	Medicare	1,331	1,404	1,377
412.400	Retirement Contrib. - DB Plan	6,509	33,948	32,811
412.410	PERS Tier IV - DC Plan	14,146	0	0
412.411	PERS Tier IV - Health Plan	372	0	0
412.412	PERS Tier IV - HRA	1,461	0	0
412.413	PERS Tier IV - OD&D	145	0	0
412.600	Workers Compensation	5,567	7,224	8,038
412.700	Sbs Contribution	5,583	5,936	5,821
<b>Total Benefits</b>		<b>57,663</b>	<b>74,791</b>	<b>73,467</b>
<b>EX13-Expenses Within Borough</b>				
413.300	Exp Allowance-Within Boro	62	0	0
<b>Total Expenses Within Borough</b>		<b>62</b>	<b>0</b>	<b>0</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	0	0	500
414.200	Exp Reimb- Outside Boro	111	0	3,950
414.400	Travel Tickets	0	0	2,200
<b>Total Expenses Outside Of Boro</b>		<b>111</b>	<b>0</b>	<b>6,650</b>
<b>EX21-Communications</b>				
421.100	Telephone	9,363	10,200	10,200
421.200	Postage	1,207	700	700
<b>Total Communications</b>		<b>10,570</b>	<b>10,900</b>	<b>10,900</b>
<b>EX22-Advertising</b>				
422.000	Advertising	0	350	500
<b>Total Advertising</b>		<b>0</b>	<b>350</b>	<b>500</b>
<b>EX23-Printing</b>				
423.000	Printing	294	0	0
<b>Total Printing</b>		<b>294</b>	<b>0</b>	<b>0</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	32,882	22,672	25,000
424.500	Garbage Pickups	108	0	300
424.600	Heating Fuel-Oil	2,257	7,784	7,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>35,247</b>	<b>30,456</b>	<b>32,300</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	2,624	3,358	2,500
426.600	Computer Software	4,702	3,500	3,500
426.900	Other Professional Chgs	734	800	3,000
<b>Total</b>	<b>Professional Charges</b>	<b>8,060</b>	<b>7,658</b>	<b>9,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	18,836	21,660	22,570
427.500	Liability Insurance	953	1,050	790
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>19,789</b>	<b>22,710</b>	<b>23,360</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	334	838	1,000
428.200	Grounds Maint Services	0	0	150
428.300	Equipment Maint Services	8,658	7,529	6,900
428.400	Vehicle Maint Services	553	0	0
428.500	Commun Equip Maint Servic	0	0	300
<b>Total</b>	<b>Maintenance Services</b>	<b>9,545</b>	<b>8,367</b>	<b>8,350</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	50	711	2,500
429.210	Training/Instructor Fees	209	0	500
429.710	Testing	8,266	13,235	12,000
429.900	Other Contractual	8,614	24,387	20,000
<b>Total</b>	<b>Other Contractual</b>	<b>17,139</b>	<b>38,333</b>	<b>35,000</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	304	0	300
<b>Total</b>	<b>Office Supplies</b>	<b>304</b>	<b>0</b>	<b>300</b>
<b>EX31-Maintenance Supplies</b>				
431.200	Building Maint Supplies	0	72	150
431.300	Equipment Maint Supplies	7,326	7,809	10,000
431.900	Other Maint. Supplies	0	0	2,000
<b>Total</b>	<b>Maintenance Supplies</b>	<b>7,326</b>	<b>7,881</b>	<b>12,150</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	0	4,750	7,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>4,750</b>	<b>7,000</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 293-TALKEETNA WATER &amp; SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	159	102	1,200
433.110	Clothing	211	(50)	200
433.120	Tools under \$500	787	450	1,000
433.200	Medical Supplies	0	0	100
433.300	Books/Subscriptions	0	0	500
433.900	Other Supplies	4,697	4,801	7,000
<b>Total Misc Supplies</b>		<b>5,854</b>	<b>5,303</b>	<b>10,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	0	1,500
434.100	Other Equip under \$5,000	1,014	1,947	1,500
434.300	Furniture Under \$5,000	0	174	1,000
<b>Total Equipment Under \$5,000</b>		<b>1,014</b>	<b>2,121</b>	<b>4,000</b>
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	149	1,599	1,546
<b>Total Loan Payments</b>		<b>149</b>	<b>1,599</b>	<b>1,546</b>
<b>EX46-Capital Project Transfers</b>				
446.700	Tfr415/425/430/435/440/47	2,052	0	0
<b>Total Capital Project Transfers</b>		<b>2,052</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>266,321</b>	<b>310,169</b>	<b>329,480</b>
<b>Department Total: Non-Departmental</b>		<b>266,321</b>	<b>310,169</b>	<b>329,480</b>
<b>Fund Total: TALKEETNA WATER &amp; SWR SA #3</b>		<b>266,321</b>	<b>310,169</b>	<b>329,480</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	54	40	40
TOTAL EXPENDITURES	0	10,000	10,000

Audit Balance as of 6/30/2012			33,640
Estimated revenues 2012-2013 fiscal year	40		
Estimated expenditures 2012-2013 fiscal year	(10,000)		
Estimated adjustment to fund balance		(9,960)	
Estimated fund balance 6/30/2013			23,680
Estimated revenues 2013-2014 fiscal year	40		
Estimated expenditures 2013-2014 fiscal year	(10,000)		
Estimated FY2014 adjustment to fund balance		(9,960)	
Estimated fund balance 6/30/2014			13,720





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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	54	40	40
<b>Total</b>	<b>Interest Earnings</b>	<b>54</b>	<b>40</b>	<b>40</b>
<b>Division Total: Non-Departmental</b>		<b>54</b>	<b>\$40</b>	<b>\$40</b>
<b>Department Total: Non-Departmental</b>		<b>54</b>	<b>\$40</b>	<b>\$40</b>
<b>Fund Total:</b>	<b>FREEDOM HILLS SUBD ROAD</b>	<b>54</b>	<b>\$40</b>	<b>\$40</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012</u> Actual <u>Expense</u>	<u>2013</u> Amended <u>Budget</u>	<u>2014</u> Assembly <u>Approved</u>
<b>FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	0	10,000	10,000
<b>Total</b>	<b>Other Contractual</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
	<b>Division Total: Non-Departmental</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
	<b>Department Total: Non-Departmental</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Fund Total:</b>	<b>FREEDOM HILLS SUBD ROAD</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	16,587	17,030	19,140
TOTAL EXPENDITURES	2,889	1,373	6,211

Audit Balance as of 6/30/2012			(95,234)
Estimated revenues 2012-2013 fiscal year	17,030		
Estimated expenditures 2012-2013 fiscal year	(1,373)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		9,657	
Estimated fund balance 6/30/2013			(85,577)
Estimated revenues 2013-2014 fiscal year	19,140		
Estimated expenditures 2013-2014 fiscal year	(6,211)		
Loan – Principal Payment	(6,000)		
Estimated FY2014 adjustment to fund balance		6,929	
Estimated deficit fund balance 6/30/2014			(78,648)



**SCHEDULE OF LONG TERM DEBT: FUND 295  
FISCAL YEAR 2014**

**CIRCLE VIEW/STAMPEDE ESTATES**

<b>LOAN</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
Dikes	180,000	132,000	6,000	211	6,211	126,000
TOTAL DEBT SERVICE REQUIREMENTS		132,000	6,000	211	6,211	126,000



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.100	Real Property	15,796	16,500	18,600
311.400	Penalty & Interest	239	200	200
311.500	Vehicle Tax State Collec	290	290	300
<b>Total</b>	<b>General Property Taxes</b>	<b>16,325</b>	<b>16,990</b>	<b>19,100</b>
<b>RE21-Special Assessmnt Revenue</b>				
321.100	Principal	60	0	0
321.200	Interest	139	0	0
<b>Total</b>	<b>Special Assessmnt Revenue</b>	<b>199</b>	<b>0</b>	<b>0</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	63	40	40
<b>Total</b>	<b>Interest Earnings</b>	<b>63</b>	<b>40</b>	<b>40</b>
<b>Division Total: Non-Departmental</b>		<b>16,587</b>	<b>\$17,030</b>	<b>\$19,140</b>
<b>Department Total: Non-Departmental</b>		<b>16,587</b>	<b>\$17,030</b>	<b>\$19,140</b>
<b>Fund Total:</b>	<b>CIRC VIEW/STAMPEDE EST SA #1:</b>	<b>16,587</b>	<b>\$17,030</b>	<b>\$19,140</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	<u>2012</u> Actual <u>Expense</u>	<u>2013</u> Amended <u>Budget</u>	<u>2014</u> Assembly <u>Approved</u>
<b>FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX26-Professional Charges</b>				
426.900	Other Professional Chgs	0	1,000	5,000
<b>Total</b>	<b>Professional Charges</b>	<b>0</b>	<b>1,000</b>	<b>5,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	2,500	0	1,000
<b>Total</b>	<b>Other Contractual</b>	<b>2,500</b>	<b>0</b>	<b>1,000</b>
<b>EX41-Debt Service</b>				
441.220	Dbt Srv-Interest-Borough	389	373	211
<b>Total</b>	<b>Debt Service</b>	<b>389</b>	<b>373</b>	<b>211</b>
	<b>Division Total: Non-Departmental</b>	<b>2,889</b>	<b>1,373</b>	<b>6,211</b>
	<b>Department Total: Non-Departmental</b>	<b>2,889</b>	<b>1,373</b>	<b>6,211</b>
<b>Fund Total:</b>	<b>CIRC VIEW/STAMPEDE EST SA #1:</b>	<b>2,889</b>	<b>1,373</b>	<b>6,211</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	172	490	490
TOTAL EXPENDITURES	16,579	2,495	2,500

Audit balance as of 6/30/2012			5,309
Estimated revenues 2012-2013 fiscal year	490		
Estimated expenditures 2012-2013 fiscal year	(2,495)		
Estimated adjustment to fund balance		(2,005)	
Estimated fund balance 6/30/2013			3,304
Estimated revenues 2013-2014 fiscal year	490		
Estimated expenditures 2013-2014 fiscal year	(2,500)		
Estimated FY2014 adjustment to fund balance		(2,010)	
Estimated fund balance 6/30/2014			1,294







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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE11-General Property Taxes</b>				
311.500	Vehicle Tax State Collec	150	460	470
<b>Total</b>	<b>General Property Taxes</b>	<b>150</b>	<b>460</b>	<b>470</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	22	30	20
<b>Total</b>	<b>Interest Earnings</b>	<b>22</b>	<b>30</b>	<b>20</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>172</b>	<b>\$490</b>	<b>\$490</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>172</b>	<b>\$490</b>	<b>\$490</b>
<b>Fund Total:</b>	<b>CHASE TRAIL SERVICE AREA</b>	<b>172</b>	<b>\$490</b>	<b>\$490</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	179	2,495	2,500
<b>Total</b>	<b>Other Contractual</b>	<b>179</b>	<b>2,495</b>	<b>2,500</b>
<b>EX46-Capital Project Transfers</b>				
446.700	Tfr415/425/430/435/440/47	16,400	0	0
<b>Total</b>	<b>Capital Project Transfers</b>	<b>16,400</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>16,579</b>	<b>2,495</b>	<b>2,500</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>16,579</b>	<b>2,495</b>	<b>2,500</b>
<b>Fund Total:</b>	<b>CHASE TRAIL SERVICE AREA</b>	<b>16,579</b>	<b>2,495</b>	<b>2,500</b>

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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	2	0	0
TOTAL EXPENDITURES	1,408	231	94

Audit Balance as of 6/30/2012			325
Estimated revenues 2012-2013 fiscal year	0		
Estimated expenditures 2012-2013 fiscal year	(231)		
Estimated adjustment to fund balance		(231)	
Estimated fund balance 6/30/2013			94
Estimated revenues 2013-2014 fiscal year	0		
Estimated expenditures 2013-2014 fiscal year	(94)		
Estimated FY2014 adjustment to fund balance		(94)	
Estimated fund balance 6/30/2014			0





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

**Revenue**

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	2	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>2</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total: Non-Departmental</b>		<b>2</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Total:</b>	<b>ROADS OUTSIDE SERV. AREAS</b>	<b>2</b>	<b>\$0</b>	<b>\$0</b>



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

7/23/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	1,408	231	94
<b>Total</b>	<b>Other Contractual</b>	<b>1,408</b>	<b>231</b>	<b>94</b>
	<b>Division Total: Non-Departmental</b>	<b>1,408</b>	<b>231</b>	<b>94</b>
	<b>Department Total: Non-Departmental</b>	<b>1,408</b>	<b>231</b>	<b>94</b>
<b>Fund Total:</b>	<b>ROADS OUTSIDE SERV. AREAS</b>	<b>1,408</b>	<b>231</b>	<b>94</b>

## **EDUCATIONAL FUND**

The Educational Fund represents the approved budget for the Matanuska-Susitna Borough School District. The chief sources of revenue are from the Borough, the State of Alaska and the federal government.

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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	233,704,525	265,756,018	288,559,378
TOTAL EXPENDITURES	226,059,161	265,756,018	288,677,943

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 FY2012 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2013			-0-
Estimated revenues 2013-2014 fiscal year	288,559,378		
Estimated expenditures 2013-2014 fiscal year	(288,677,943)		
Estimated FY2014 adjustment to fund balance		(118,565)	
Estimated fund balance 6/30/2014			(118,565)





## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/12/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE31-Federal Grants</b>				
331.000	Federal Grants	0	32,598,437	50,097,997
<b>Total</b>	<b>Federal Grants</b>	<b>0</b>	<b>32,598,437</b>	<b>50,097,997</b>
<b>RE37-Other State Revenue</b>				
337.300	Education/State	181,449,813	155,785,795	179,214,827
337.800	State PERS Relief	0	25,974,000	0
<b>Total</b>	<b>Other State Revenue</b>	<b>181,449,813</b>	<b>181,759,795</b>	<b>179,214,827</b>
<b>RE50-Education Revenue</b>				
350.000	Education/Local	4,206,293	1,600,000	7,954,834
<b>Total</b>	<b>Education Revenue</b>	<b>4,206,293</b>	<b>1,600,000</b>	<b>7,954,834</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	48,048,419	49,797,786	51,291,720
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>48,048,419</b>	<b>49,797,786</b>	<b>51,291,720</b>
	<b>Division Total: Non-Departmental</b>	<b>233,704,525</b>	<b>\$265,756,018</b>	<b>\$288,559,378</b>
	<b>Department Total: Non-Departmental</b>	<b>233,704,525</b>	<b>\$265,756,018</b>	<b>\$288,559,378</b>
<b>Fund Total:</b>	<b>EDUCATION OPERATING</b>	<b>233,704,525</b>	<b>\$265,756,018</b>	<b>\$288,559,378</b>



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

6/12/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX06-Education</b>				
406.100	Education - Operating	226,059,161	265,756,018	288,677,943
<b>Total Education</b>		<b>226,059,161</b>	<b>265,756,018</b>	<b>288,677,943</b>
<b>Division Total: Non-Departmental</b>		<b>226,059,161</b>	<b>265,756,018</b>	<b>288,677,943</b>
<b>Department Total: Non-Departmental</b>		<b>226,059,161</b>	<b>265,756,018</b>	<b>288,677,943</b>
<b>Fund Total: EDUCATION OPERATING</b>		<b>226,059,161</b>	<b>265,756,018</b>	<b>288,677,943</b>



## **SOLID WASTE ENTERPRISE FUND**

This fund accounts for the operations related to solid waste at the central landfill in addition to the transfer sites located throughout the borough.

**RECONCILIATION OF FUND BALANCE: 510**

**SOLID WASTE ENTERPRISE FUND**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	4,476,803	5,477,000	5,743,500
TOTAL EXPENDITURES	5,637,952	6,275,747	7,378,121

Unrestricted Net Assets at June 30, 2012			(3,399,473)
Estimated revenues 2012-2013 fiscal year	5,477,000		
Estimated expenditures 2012-2013 fiscal year	(5,863,747)*		
Estimated fiscal year 2013 adjustment to net assets		(386,747)	
Estimated Unrestricted Net Assets at June 30, 2013			(3,786,220)
Estimated revenues 2013-2014 fiscal year	5,743,500		
Estimated expenditures 2013-2014 fiscal year	(6,828,121)**		
Estimated fiscal year 2014 adjustment to net assets		(1,084,621)	
Estimated Unrestricted Net Assets at June 30, 2014			(4,870,841)

\*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).

\*\*This amount does not include estimated expenditures of \$100,000 for amortization expense and \$450,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2014. 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).

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<u>344 000</u>	<u>SEPTAGE FEES</u>		
344.600	Landfill User Fees	*\$5,700,000	
344.700	Finance Charge		500
344.900	Hazardous Waste Fees		<u>40,000</u>
	Subtotal		\$5,740,500
<u>361 000</u>	<u>INTEREST EARNINGS</u>		
361.100	Interest on Investments		<u>3,000</u>
	TOTAL ESTIMATED REVENUES		<u>\$5,743,500</u>

\*REVENUES ARE BASED ON A 5% RATE INCREASE EFFECTIVE 07/01/13.

**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2014**

**LANDFILL ENTERPRISE FUND, FUND 510**

<b>ADEC LOANS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
Landfill Expansion	995,155	773,421	46,362	11,025	57,387	727,059
Cell III Expansion	2,805,926	2,805,926	121,344	40,294	161,638	2,684,582
Regional Resource Recovery Facility	936,743	855,115	41,735	12,827	54,562	813,380
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		4,434,462	209,441	64,146	273,587	4,225,021



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/6/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Revenue</u>	<u>2013Amend ed Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.800	State PERS Relief	83,455	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>83,455</b>	<b>0</b>	<b>0</b>
<b>RE41-General Government</b>				
341.900	Miscellaneous Fees	15	0	0
<b>Total</b>	<b>General Government</b>	<b>15</b>	<b>0</b>	<b>0</b>
<b>RE44-Sanitation/Septage Fees</b>				
344.000	Sant Fill-Returned Ckecks	(418)	0	0
344.600	Landfill User Fees	4,222,425	5,440,000	5,700,000
344.700	Finance Charge	927	1,000	500
344.800	Sale of Recyclable Materials	0	0	40,000
344.900	Hazardous Waste Fees	45,668	33,000	0
<b>Total</b>	<b>Sanitation/Septage Fees</b>	<b>4,268,602</b>	<b>5,474,000</b>	<b>5,740,500</b>
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	3,576	3,000	3,000
<b>Total</b>	<b>Interest Earnings</b>	<b>3,576</b>	<b>3,000</b>	<b>3,000</b>
<b>RE67-Transfer From Other Funds</b>				
367.400	Capital Projects	117,155	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>117,155</b>	<b>0</b>	<b>0</b>
<b>RE69-Other Revenue Sources</b>				
369.100	Miscellaneous	4,000	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>4,000</b>	<b>0</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>4,476,803</b>	<b>\$5,477,000</b>	<b>\$5,743,500</b>
<b>Department Total: Non-Departmental</b>		<b>4,476,803</b>	<b>\$5,477,000</b>	<b>\$5,743,500</b>
<b>Fund Total: SOLID WASTE</b>		<b>4,476,803</b>	<b>\$5,477,000</b>	<b>\$5,743,500</b>





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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX42-Loan Payments</b>				
442.200	Loan Pymnts-Interest	54,639	87,287	64,146
<b>Total</b>	<b>Loan Payments</b>	<b>54,639</b>	<b>87,287</b>	<b>64,146</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	12,000	12,500	13,000
443.260	Computer - Admin & Audit	3,600	3,800	4,000
443.280	Finance - Admin & Audit	8,000	8,500	9,000
443.290	Legal - Admin & Audit	20,000	20,500	21,000
443.300	Maintenance	7,118	20,000	20,500
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>50,718</b>	<b>65,300</b>	<b>67,500</b>
<b>EX46-Capital Project Transfers</b>				
446.160	Trnfr To- SW Ent. Fund (Cp)	125,000	0	0
446.600	Transfer To- Fund 420	687,000	259,000	625,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>812,000</b>	<b>259,000</b>	<b>625,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.998	Amortization Expense	57,855	62,000	100,000
451.999	Depreciation Expense	278,563	350,000	450,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>336,418</b>	<b>412,000</b>	<b>550,000</b>
<b>EX52-Landfill Postclosure</b>				
452.000	Postclosure Costs	322,115	354,000	386,000
<b>Total</b>	<b>Landfill Postclosure</b>	<b>322,115</b>	<b>354,000</b>	<b>386,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,575,890</b>	<b>1,177,587</b>	<b>1,692,646</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,575,890</b>	<b>1,177,587</b>	<b>1,692,646</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	257,067	257,079	274,429
411.200	Temp Wages & Adjmts	38,248	66,000	69,000
411.300	Overtime Wages	8,979	9,000	12,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>304,294</b>	<b>332,079</b>	<b>355,429</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	98,753	115,335	119,295
412.190	Life Insurance	0	708	708
412.200	Unemployment Contrib	1,820	2,011	2,133
412.300	Medicare	4,398	4,859	5,154
412.400	Retirement Contrib. - DB Plan	62,704	96,438	102,198
412.410	PERS Tier IV - DC Plan	14,544	0	0
412.411	PERS Tier IV - Health Plan	435	0	0
412.412	PERS Tier IV - HRA	3,561	0	0
412.413	PERS Tier IV - OD&D	169	0	0
412.600	Workers Compensation	44,920	48,404	56,017
412.700	Sbs Contribution	18,572	20,541	21,788
<b>Total</b>	<b>Benefits</b>	<b>249,876</b>	<b>288,296</b>	<b>307,293</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	102	200	200
414.200	Exp Reimb- Outside Boro	436	1,500	2,000
414.300	Expense Allow- O/S Boro	0	0	2,500
414.400	Travel Tickets	0	1,875	0
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>538</b>	<b>3,575</b>	<b>4,700</b>
<b>EX21-Communications</b>				
421.100	Telephone	9,763	13,500	14,200
421.200	Postage	318	500	550
<b>Total</b>	<b>Communications</b>	<b>10,081</b>	<b>14,000</b>	<b>14,750</b>
<b>EX22-Advertising</b>				
422.000	Advertising	752	1,600	2,100
<b>Total</b>	<b>Advertising</b>	<b>752</b>	<b>1,600</b>	<b>2,100</b>
<b>EX23-Printing</b>				
423.000	Printing	342	2,000	2,100
<b>Total</b>	<b>Printing</b>	<b>342</b>	<b>2,000</b>	<b>2,100</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	19,272	18,000	19,000
424.300	Natural Gas	8,802	14,000	14,700
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>28,074</b>	<b>32,000</b>	<b>33,700</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	6,036	6,900	6,800
<b>Total Rental/Lease</b>		<b>6,036</b>	<b>6,900</b>	<b>6,800</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	20,000	20,000
426.300	Dues & Fees	7,274	9,000	9,000
426.600	Computer Software	3,475	4,300	4,500
426.900	Other Professional Chgs	12,932	72,000	75,600
<b>Total Professional Charges</b>		<b>23,681</b>	<b>105,300</b>	<b>109,100</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	12,645	20,506	23,590
427.200	Vehicle Insurance	0	4,200	4,800
427.500	Liability Insurance	871	1,000	860
<b>Total Insurance &amp; Bond</b>		<b>13,516</b>	<b>25,706</b>	<b>29,250</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	7,508	9,000	9,500
428.200	Grounds Maint Services	2,885	3,000	3,150
428.300	Equipment Maint Services	9,768	18,000	18,900
428.400	Vehicle Maint Services	4,929	8,000	8,400
<b>Total Maintenance Services</b>		<b>25,090</b>	<b>38,000</b>	<b>39,950</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	8,755	2,250	3,000
429.210	Training/Instructor Fees	97	800	800
429.500	Labor Services	1,424,395	1,596,444	2,005,000
429.710	Testing	62,914	80,000	100,000
429.900	Other Contractual	167,780	170,000	212,500
<b>Total Other Contractual</b>		<b>1,663,941</b>	<b>1,849,494</b>	<b>2,321,300</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	2,691	3,000	3,150
430.200	Copier/Fax Supplies	389	700	700
<b>Total Office Supplies</b>		<b>3,080</b>	<b>3,700</b>	<b>3,850</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	7,661	10,200	9,500
431.200	Building Maint Supplies	1,780	3,500	3,700
431.300	Equipment Maint Supplies	14,989	20,000	21,000
431.400	Grounds Maint Supplies	2,275	4,800	4,000
<b>Total Maintenance Supplies</b>		<b>26,705</b>	<b>38,500</b>	<b>38,200</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill</b>				
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	2,000
432.200	Gas	3,745	6,500	7,000
432.300	Diesel Fuel	15,583	19,000	20,000
<b>Total Fuel/Oil-Vehicle Use</b>		<b>19,328</b>	<b>25,500</b>	<b>29,000</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	1,312	2,000	2,100
433.110	Clothing	2,828	4,000	4,200
433.120	Tools under \$500	595	1,000	1,000
433.200	Medical Supplies	422	600	200
433.300	Books/Subscriptions	299	700	700
433.500	Training Supplies	0	600	1,000
433.900	Other Supplies	7,006	4,200	7,500
<b>Total Misc Supplies</b>		<b>12,462</b>	<b>13,100</b>	<b>16,700</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	2,616	1,500	1,500
434.100	Other Equip under \$5,000	4,937	5,000	5,300
434.300	Furniture Under \$5,000	0	1,000	1,000
<b>Total Equipment Under \$5,000</b>		<b>7,553</b>	<b>7,500</b>	<b>7,800</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	32,000	32,000
<b>Total Equipment Over \$5000</b>		<b>0</b>	<b>32,000</b>	<b>32,000</b>
<b>Division Total:</b>	<b>Central Landfill</b>	<b>2,395,349</b>	<b>2,819,250</b>	<b>3,354,022</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	324,220	367,997	385,816
411.200	Temp Wages & Adjmts	60,040	63,000	66,000
411.300	Overtime Wages	1,430	3,750	5,000
<b>Total Salaries &amp; Wages</b>		<b>385,690</b>	<b>434,747</b>	<b>456,816</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	146,633	171,255	177,135
412.190	Life Insurance	0	1,052	1,052
412.200	Unemployment Contrib	2,304	2,616	2,741
412.300	Medicare	5,566	6,322	6,624
412.400	Retirement Contrib. - DB Plan	107,485	133,682	139,444
412.410	PERS Tier IV - DC Plan	5,532	0	0
412.411	PERS Tier IV - Health Plan	170	0	0
412.412	PERS Tier IV - HRA	1,607	0	0
412.413	PERS Tier IV - OD&D	66	0	0
412.600	Workers Compensation	59,804	67,122	76,777
412.700	Sbs Contribution	23,529	26,727	28,003
<b>Total Benefits</b>		<b>352,696</b>	<b>408,776</b>	<b>431,776</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	18	0	0
413.200	Expense Reimb-Within Boro	0	0	50
<b>Total Expenses Within Borough</b>		<b>18</b>	<b>0</b>	<b>50</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.200	Exp Reimb- Outside Boro	0	1,575	1,750
414.400	Travel Tickets	0	1,037	1,200
<b>Total Expenses Outside Of Boro</b>		<b>0</b>	<b>2,612</b>	<b>2,950</b>
<b>EX21-Communications</b>				
421.100	Telephone	15,972	16,000	16,800
421.200	Postage	318	500	500
<b>Total Communications</b>		<b>16,290</b>	<b>16,500</b>	<b>17,300</b>
<b>EX22-Advertising</b>				
422.000	Advertising	579	900	900
<b>Total Advertising</b>		<b>579</b>	<b>900</b>	<b>900</b>
<b>EX23-Printing</b>				
423.000	Printing	0	500	550
<b>Total Printing</b>		<b>0</b>	<b>500</b>	<b>550</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	8,101	10,000	10,500
<b>Total Utilities-Building Oprtns</b>		<b>8,101</b>	<b>10,000</b>	<b>10,500</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	1,300	1,300
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	974	800	800
<b>Total</b>	<b>Professional Charges</b>	<b>974</b>	<b>800</b>	<b>800</b>
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	1,606	1,800	1,390
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>1,606</b>	<b>1,800</b>	<b>1,390</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	0	2,600	2,750
428.200	Grounds Maint Services	30,383	33,700	35,000
428.300	Equipment Maint Services	287	1,500	1,500
428.400	Vehicle Maint Services	0	300	500
428.910	Building Improve Services	0	500	500
<b>Total</b>	<b>Maintenance Services</b>	<b>30,670</b>	<b>38,600</b>	<b>40,250</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	290	1,125	1,500
429.210	Training/Instructor Fees	0	600	600
429.500	Labor Services	271,664	356,168	389,000
429.710	Testing	29,849	40,000	50,000
429.900	Other Contractual	29,304	34,800	25,000
<b>Total</b>	<b>Other Contractual</b>	<b>331,107</b>	<b>432,693</b>	<b>466,100</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	1,931	2,000	2,100
430.200	Copier/Fax Supplies	389	1,000	1,000
<b>Total</b>	<b>Office Supplies</b>	<b>2,320</b>	<b>3,000</b>	<b>3,100</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	0	500
431.200	Building Maint Supplies	800	2,000	2,100
431.300	Equipment Maint Supplies	641	1,500	1,500
431.400	Grounds Maint Supplies	0	1,500	1,500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>1,441</b>	<b>5,000</b>	<b>5,600</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	0	500
432.200	Gas	2,996	5,000	5,000
432.300	Diesel Fuel	0	500	500
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>2,996</b>	<b>5,500</b>	<b>6,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites</b>				
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	719	1,000	1,050
433.110	Clothing	251	500	500
433.120	Tools under \$500	351	500	500
433.200	Medical Supplies	0	250	50
433.500	Training Supplies	0	600	200
433.900	Other Supplies	4,970	4,000	5,000
<b>Total</b>	<b>Misc Supplies</b>	<b>6,291</b>	<b>6,850</b>	<b>7,300</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,308	5,600	1,500
434.100	Other Equip under \$5,000	706	3,900	4,000
434.300	Furniture Under \$5,000	0	700	2,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>2,014</b>	<b>10,200</b>	<b>7,500</b>
<b>EX51-Equipment Over \$5000</b>				
451.100	Equipment over \$5,000	0	206,000	120,000
451.200	Vehicles	0	4,032	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>210,032</b>	<b>120,000</b>
<b>Division Total:</b>	<b>Transfer Sites</b>	<b>1,142,793</b>	<b>1,589,810</b>	<b>1,580,182</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program</b>				
<b>Division Total:</b>	<b>Vehicle Removal Program</b>	<b>0</b>	<b>0</b>	<b>0</b>





## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	141,874	145,475	163,383
411.200	Temp Wages & Adjmts	14,811	23,000	24,000
411.300	Overtime Wages	1,263	2,250	3,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>157,948</b>	<b>170,725</b>	<b>190,383</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	51,870	60,580	62,660
412.190	Life Insurance	0	372	372
412.200	Unemployment Contrib	943	1,029	1,143
412.300	Medicare	2,277	2,487	2,761
412.400	Retirement Contrib. - DB Plan	29,785	53,214	59,366
412.410	PERS Tier IV - DC Plan	11,242	0	0
412.411	PERS Tier IV - Health Plan	316	0	0
412.412	PERS Tier IV - HRA	2,041	0	0
412.413	PERS Tier IV - OD&D	123	0	0
412.600	Workers Compensation	24,630	28,106	34,025
412.700	Sbs Contribution	9,625	10,512	11,671
<b>Total</b>	<b>Benefits</b>	<b>132,852</b>	<b>156,300</b>	<b>171,998</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	96	0	100
414.200	Exp Reimb- Outside Boro	0	1,500	2,000
414.300	Expense Allow- O/S Boro	0	300	400
414.400	Travel Tickets	881	1,500	2,000
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>977</b>	<b>3,300</b>	<b>4,500</b>
<b>EX21-Communications</b>				
421.100	Telephone	976	1,300	1,400
<b>Total</b>	<b>Communications</b>	<b>976</b>	<b>1,300</b>	<b>1,400</b>
<b>EX22-Advertising</b>				
422.000	Advertising	252	1,500	1,500
<b>Total</b>	<b>Advertising</b>	<b>252</b>	<b>1,500</b>	<b>1,500</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	4,294	5,000	5,250
424.300	Natural Gas	3,339	7,000	7,350
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>7,633</b>	<b>12,000</b>	<b>12,600</b>
<b>EX26-Professional Charges</b>				
426.300	Dues & Fees	366	900	900
426.600	Computer Software	200	200	250
426.900	Other Professional Chgs	0	2,000	2,000
<b>Total</b>	<b>Professional Charges</b>	<b>566</b>	<b>3,100</b>	<b>3,150</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal</b>				
<b>EX27-Insurance &amp; Bond</b>				
427.500	Liability Insurance	464	500	440
<b>Total Insurance &amp; Bond</b>		<b>464</b>	<b>500</b>	<b>440</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	535	800	850
428.200	Grounds Maint Services	0	3,000	3,000
428.300	Equipment Maint Services	0	2,000	2,100
428.400	Vehicle Maint Services	2,057	1,000	1,500
428.910	Building Improve Services	0	2,000	2,000
<b>Total Maintenance Services</b>		<b>2,592</b>	<b>8,800</b>	<b>9,450</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	2,239	1,875	2,500
429.210	Training/Instructor Fees	0	500	500
429.900	Other Contractual	72,395	108,000	130,000
<b>Total Other Contractual</b>		<b>74,634</b>	<b>110,375</b>	<b>133,000</b>
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	1,613	2,100	1,500
431.200	Building Maint Supplies	149	500	500
431.300	Equipment Maint Supplies	0	4,000	4,200
431.900	Other Maint. Supplies	0	600	0
<b>Total Maintenance Supplies</b>		<b>1,762</b>	<b>7,200</b>	<b>6,200</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.200	Gas	5,263	8,000	8,400
<b>Total Fuel/Oil-Vehicle Use</b>		<b>5,263</b>	<b>8,000</b>	<b>8,400</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	616	1,000	1,000
433.110	Clothing	1,264	2,500	2,500
433.120	Tools under \$500	321	500	500
433.200	Medical Supplies	0	200	50
433.300	Books/Subscriptions	0	200	200
433.900	Other Supplies	3,086	4,900	5,000
<b>Total Misc Supplies</b>		<b>5,287</b>	<b>9,300</b>	<b>9,250</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	1,308	1,500	1,500
434.100	Other Equip under \$5,000	2,856	14,500	16,000
434.300	Furniture Under \$5,000	0	700	1,500
<b>Total Equipment Under \$5,000</b>		<b>4,164</b>	<b>16,700</b>	<b>19,000</b>
<b>Division Total:</b>	<b>Hazardous Waste Removal</b>	<b>395,370</b>	<b>509,100</b>	<b>571,271</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling</b>				
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	75,000	75,000	75,000
<b>Total</b>	<b>Other Contractual</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Division Total:</b>	<b>Recycling</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites</b>				
<b>EX29-Other Contractual</b>				
429.500	Labor Services	43,750	85,000	85,000
429.900	Other Contractual	9,800	19,000	20,000
<b>Total</b>	<b>Other Contractual</b>	<b>53,550</b>	<b>104,000</b>	<b>105,000</b>
<b>EX31-Maintenance Supplies</b>				
431.900	Other Maint. Supplies	0	1,000	0
<b>Total</b>	<b>Maintenance Supplies</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>Division Total: Remote Transfer Sites</b>		<b>53,550</b>	<b>105,000</b>	<b>105,000</b>
<b>Department Total: Public Works</b>		<b>4,062,062</b>	<b>5,098,160</b>	<b>5,685,475</b>
<b>Fund Total:</b>	<b>SOLID WASTE</b>	<b>5,637,952</b>	<b>6,275,747</b>	<b>7,378,121</b>



## PORT ENTERPRISE FUND

This fund accounts for all operations of Port MacKenzie.

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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	807,499	821,263	789,350
TOTAL EXPENDITURES	1,573,649	2,186,768	2,403,322

Unrestricted Net Assets at June 30, 2012			(6,011,043)
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)	
Estimated Unrestricted Net Assets at June 30, 2013			(6,426,548)
Estimated revenues 2013-2014 fiscal year	789,350		
Estimated expenditures 2013-2014 fiscal year	(1,153,322)**		
Estimated fiscal year 2014 adjustment to net assets		(363,972)	
Unrestricted Net Assets at June 30, 2014			(6,790,520)

\*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).

\*\*This amount does not include estimated expenditures of \$1,250,000 for depreciation expense as this amount does not affect Estimated Unrestricted Net Assets at June 30, 2014. 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).

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337 100    OTHER STATE REVENUE

337.100	Debt Service Reimbursement	\$707,350
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341 000    GENERAL GOVERNMENT

341.840	Port Dockage Fees	7,000
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341.841	Port Wharfage Fees	50,000
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341.844	Port Lease/Permit Fees	<u>25,000</u>
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	Subtotal	\$82,000
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	TOTAL ESTIMATED REVENUES	<u>\$789,350</u>
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**SCHEDULE OF LONG TERM DEBT:  
FISCAL YEAR 2014**

**PORT ENTERPRISE FUND, FUND 520**

<b>PARKS &amp; RECREATION BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
2004 Series C	9,810,000	455,000	455,000	18,200	473,200	-
2012 Series C*	5,770,000	5,745,000	10,000	224,663	234,663	5,735,000
LMPF Loan	1,659,000	70,179	70,179	2,281	72,460	-
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		6,270,179	535,179	245,144	780,323	5,735,000

\*This was for the partial refunding of the 2004 Series C Bonds.





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

**Revenue**

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE37-Other State Revenue</b>				
337.100	Debt Service Reimb	754,613	750,263	707,350
337.800	State PERS Relief	28,379	0	0
<b>Total</b>	<b>Other State Revenue</b>	<b>782,992</b>	<b>750,263</b>	<b>707,350</b>
<b>RE41-General Government</b>				
341.840	Port Dockage Fees	1,762	7,000	7,000
341.841	Port Wharfage Fees	3,657	50,000	50,000
341.844	Port Lease/Permit Fees	19,083	14,000	25,000
341.900	Miscellaneous Fees	5	0	0
<b>Total</b>	<b>General Government</b>	<b>24,507</b>	<b>71,000</b>	<b>82,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>807,499</b>	<b>\$821,263</b>	<b>\$789,350</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>807,499</b>	<b>\$821,263</b>	<b>\$789,350</b>
<b>Fund Total:</b>	<b>PORT</b>	<b>807,499</b>	<b>\$821,263</b>	<b>\$789,350</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.240	Dbt Svc, Interest	308,371	250,023	245,144
<b>Total</b>	<b>Debt Service</b>	<b>308,371</b>	<b>250,023</b>	<b>245,144</b>
<b>EX43-Intra Govern/Recov Expens</b>				
443.210	Administration-Admin/Audi	6,700	6,800	6,900
443.260	Computer - Admin & Audit	4,000	4,100	4,200
443.280	Finance - Admin & Audit	6,700	6,800	6,900
443.290	Legal - Admin & Audit	4,200	4,300	4,400
<b>Total</b>	<b>Intra Govern/Recov Expens</b>	<b>21,600</b>	<b>22,000</b>	<b>22,400</b>
<b>EX46-Capital Project Transfers</b>				
446.500	Transfer To- Fund 480	0	0	100,000
<b>Total</b>	<b>Capital Project Transfers</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.999	Depreciation Expense	663,833	950,000	1,250,000
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>663,833</b>	<b>950,000</b>	<b>1,250,000</b>
<b>EX65-Other</b>				
465.000	Other	49,701	0	0
<b>Total</b>	<b>Other</b>	<b>49,701</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>1,043,505</b>	<b>1,222,023</b>	<b>1,617,544</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>1,043,505</b>	<b>1,222,023</b>	<b>1,617,544</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX11-Salaries &amp; Wages</b>				
411.100	Permanent Wages	190,717	193,494	207,241
411.200	Temp Wages & Adjmts	1,744	5,000	2,500
411.300	Overtime Wages	1,648	10,375	5,000
<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>194,109</b>	<b>208,869</b>	<b>214,741</b>
<b>EX12-Benefits</b>				
412.100	Insurance Contrib	43,890	51,260	53,020
412.190	Life Insurance	0	315	315
412.200	Unemployment Contrib	1,157	1,206	1,289
412.300	Medicare	2,795	2,915	3,114
412.400	Retirement Contrib. - DB Plan	68,001	70,245	75,728
412.410	PERS Tier IV - DC Plan	1,797	0	0
412.411	PERS Tier IV - Health Plan	54	0	0
412.412	PERS Tier IV - HRA	378	0	0
412.413	PERS Tier IV - OD&D	21	0	0
412.600	Workers Compensation	7,183	2,654	20,152
412.700	Sbs Contribution	11,737	12,321	13,164
<b>Total</b>	<b>Benefits</b>	<b>137,013</b>	<b>140,916</b>	<b>166,782</b>
<b>EX13-Expenses Within Borough</b>				
413.100	Mileage - Within Borough	0	100	100
413.200	Expense Reimb-Within Boro	1,374	1,000	1,000
413.900	Other Exp - Within Boro	0	11	0
<b>Total</b>	<b>Expenses Within Borough</b>	<b>1,374</b>	<b>1,111</b>	<b>1,100</b>
<b>EX14-Expenses Outside Of Boro</b>				
414.100	Mileage - Outside Boro	298	200	200
414.200	Exp Reimb- Outside Boro	4,200	1,625	2,000
414.400	Travel Tickets	0	2,135	800
<b>Total</b>	<b>Expenses Outside Of Boro</b>	<b>4,498</b>	<b>3,960</b>	<b>3,000</b>
<b>EX21-Communications</b>				
421.100	Telephone	6,827	7,700	6,700
421.200	Postage	449	500	500
<b>Total</b>	<b>Communications</b>	<b>7,276</b>	<b>8,200</b>	<b>7,200</b>
<b>EX22-Advertising</b>				
422.000	Advertising	603	4,172	6,000
<b>Total</b>	<b>Advertising</b>	<b>603</b>	<b>4,172</b>	<b>6,000</b>
<b>EX23-Printing</b>				
423.000	Printing	0	1,300	3,000
<b>Total</b>	<b>Printing</b>	<b>0</b>	<b>1,300</b>	<b>3,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	9,455	12,100	13,500
424.500	Garbage Pickups	0	0	3,000
424.600	Heating Fuel-Oil	26,456	33,000	28,000
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>35,911</b>	<b>45,100</b>	<b>44,500</b>
<b>EX25-Rental/Lease</b>				
425.300	Equipment Rental	0	21,459	6,000
<b>Total</b>	<b>Rental/Lease</b>	<b>0</b>	<b>21,459</b>	<b>6,000</b>
<b>EX26-Professional Charges</b>				
426.200	Legal	0	7,000	7,000
426.300	Dues & Fees	4,965	4,932	2,500
426.600	Computer Software	0	1,500	2,040
426.900	Other Professional Chgs	31,435	62,833	50,000
<b>Total</b>	<b>Professional Charges</b>	<b>36,400</b>	<b>76,265</b>	<b>61,540</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	41,349	43,074	49,540
427.500	Liability Insurance	11,345	20,928	24,070
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>52,694</b>	<b>64,002</b>	<b>73,610</b>
<b>EX28-Maintenance Services</b>				
428.100	Building Maint Services	10,291	16,500	6,500
428.300	Equipment Maint Services	3,928	5,500	5,000
428.600	Road Maintenance Services	0	0	10,000
428.920	Other Maintenance Service	0	0	1,000
<b>Total</b>	<b>Maintenance Services</b>	<b>14,219</b>	<b>22,000</b>	<b>22,500</b>
<b>EX29-Other Contractual</b>				
429.200	Training Reimb/Conf Fees	225	1,875	1,000
429.210	Training/Instructor Fees	127	0	2,000
429.710	Testing	23	300	1,300
429.900	Other Contractual	29,688	334,703	150,000
<b>Total</b>	<b>Other Contractual</b>	<b>30,063</b>	<b>336,878</b>	<b>154,300</b>
<b>EX30-Office Supplies</b>				
430.100	Office Supplies < \$500	524	1,100	2,000
<b>Total</b>	<b>Office Supplies</b>	<b>524</b>	<b>1,100</b>	<b>2,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development</b>				
<b>EX31-Maintenance Supplies</b>				
431.100	Vehicle Maint Supplies	0	0	300
431.200	Building Maint Supplies	6,021	2,500	2,500
431.300	Equipment Maint Supplies	5,631	2,000	2,000
431.400	Grounds Maint Supplies	0	0	1,000
431.900	Other Maint. Supplies	0	500	500
<b>Total</b>	<b>Maintenance Supplies</b>	<b>11,652</b>	<b>5,000</b>	<b>6,300</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	109	500	500
432.200	Gas	861	3,600	2,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>970</b>	<b>4,100</b>	<b>2,500</b>
<b>EX33-Misc Supplies</b>				
433.100	Personnel Supplies	364	613	600
433.120	Tools under \$500	0	0	500
433.300	Books/Subscriptions	117	200	200
433.700	Resale Supplies	0	500	500
433.900	Other Supplies	949	16,500	6,000
<b>Total</b>	<b>Misc Supplies</b>	<b>1,430</b>	<b>17,813</b>	<b>7,800</b>
<b>EX34-Equipment Under \$5,000</b>				
434.000	Computers under \$5,000	0	0	2,405
434.100	Other Equip under \$5,000	313	2,500	500
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>313</b>	<b>2,500</b>	<b>2,905</b>
<b>EX56-Small Bldg Const/Imprv</b>				
456.000	Small Blding Or Const Sup	1,095	0	0
<b>Total</b>	<b>Small Bldg Const/Imprv</b>	<b>1,095</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Port Development</b>	<b>530,144</b>	<b>964,745</b>	<b>785,778</b>
<b>Department Total:</b>	<b>Assembly</b>	<b>530,144</b>	<b>964,745</b>	<b>785,778</b>
<b>Fund Total:</b>	<b>PORT</b>	<b>1,573,649</b>	<b>2,186,768</b>	<b>2,403,322</b>

## **M/V SUSITNA ENTERPRISE FUND**

This fund accounts for all operations of the M/V Susitna.

**RECONCILIATION OF FUND BALANCE: 530****MV SUSITNA ENTERPRISE FUND**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	0	0	0
TOTAL EXPENDITURES	217,211	5,471,800	1,417,200

Unrestricted Net Assets at June 30, 2012 (217,211)

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)

Estimated Unrestricted Net Assets at June 30, 2013 (1,989,011)

Estimated revenues 2013-2014 fiscal year 0

Estimated expenditures 2013-2014 fiscal year (1,417,200)

Estimated fiscal year 2014 adjustment to net assets (1,417,200)

Unrestricted Net Assets at June 30, 2014 (3,406,211)

\*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**  
**Expense**

6/6/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Expense</u>	<u>2013 Amended Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX21-Communications</b>				
421.200	Postage	0	600	200
<b>Total</b>	<b>Communications</b>	<b>0</b>	<b>600</b>	<b>200</b>
<b>EX24-Utilities-Building Oprtns</b>				
424.100	Electricity	10,567	57,000	42,000
424.200	Water & Sewer	0	3,000	10,000
424.500	Garbage Pickups	0	600	0
<b>Total</b>	<b>Utilities-Building Oprtns</b>	<b>10,567</b>	<b>60,600</b>	<b>52,000</b>
<b>EX27-Insurance &amp; Bond</b>				
427.100	Property Insurance	20,000	700,000	400,000
427.500	Liability Insurance	0	50,000	50,000
<b>Total</b>	<b>Insurance &amp; Bond</b>	<b>20,000</b>	<b>750,000</b>	<b>450,000</b>
<b>EX28-Maintenance Services</b>				
428.300	Equipment Maint Services	0	33,600	30,000
428.920	Other Maintenance Service	0	50,000	50,000
<b>Total</b>	<b>Maintenance Services</b>	<b>0</b>	<b>83,600</b>	<b>80,000</b>
<b>EX29-Other Contractual</b>				
429.900	Other Contractual	186,644	780,000	750,000
<b>Total</b>	<b>Other Contractual</b>	<b>186,644</b>	<b>780,000</b>	<b>750,000</b>
<b>EX32-Fuel/Oil-Vehicle Use</b>				
432.100	Oil & Lubricants	0	12,000	10,000
432.400	Fuel - MV Susitna	0	60,000	50,000
<b>Total</b>	<b>Fuel/Oil-Vehicle Use</b>	<b>0</b>	<b>72,000</b>	<b>60,000</b>
<b>EX33-Misc Supplies</b>				
433.900	Other Supplies	0	17,400	15,000
<b>Total</b>	<b>Misc Supplies</b>	<b>0</b>	<b>17,400</b>	<b>15,000</b>
<b>EX34-Equipment Under \$5,000</b>				
434.100	Other Equip under \$5,000	0	7,600	10,000
<b>Total</b>	<b>Equipment Under \$5,000</b>	<b>0</b>	<b>7,600</b>	<b>10,000</b>
<b>EX51-Equipment Over \$5000</b>				
451.999	Depreciation Expense	0	3,700,000	0
<b>Total</b>	<b>Equipment Over \$5000</b>	<b>0</b>	<b>3,700,000</b>	<b>0</b>
<b>Division Total: Non-Departmental</b>		<b>217,211</b>	<b>5,471,800</b>	<b>1,417,200</b>
<b>Department Total: Non-Departmental</b>		<b>217,211</b>	<b>5,471,800</b>	<b>1,417,200</b>
<b>Fund Total: MV SUSITNA</b>		<b>217,211</b>	<b>5,471,800</b>	<b>1,417,200</b>



## DEBT SERVICE FUNDS

Debt Service Funds account for the retirement of general obligation debt and certificates of participation used for capital improvement projects such as schools, public safety buildings, parks and recreation facilities, the Animal Care Facility and Transportation Systems.

**RECONCILIATION OF FUND BALANCE: FUND 300****SCHOOL DEBT SERVICE**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	31,012,137	27,650,000	28,500,000
TOTAL EXPENDITURES	30,994,073	27,896,857	28,967,777

Audit balance as of 6/30/2012			1,004,897
Estimated revenues 2012-2013 fiscal year	27,650,000		
Estimated expenditures 2012-2013 fiscal year	(27,896,857)		
Estimated adjustment to fund balance		(246,857)	
Estimated fund balance 6/30/2013			758,040
Estimated revenues 2013-2014 fiscal year	28,500,000		
Estimated expenditures 2013-2014 fiscal year	(28,967,777)		
Estimated FY2014 adjustment to fund balance		(467,777)	
Estimated fund balance 6/30/2014			290,263

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

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
Interest on Bond Sale	5	-	-
Transfer from Areawide Fund	21,000,000	27,650,000	28,500,000
Miscellaneous	24,787	-	-
Sales of G.O. Bonds	9,987,345		
<b>TOTAL REVENUES</b>	<b>31,012,137</b>	<b>27,650,000</b>	<b>28,500,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 300  
FISCAL YEAR 2014**

**SCHOOL DEBT SERVICE**

<b>SCHOOL CONSTRUCTION BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
1999 Series A*	36,745,000	3,010,000	3,010,000	165,550	3,175,550	-
2004 Series A	15,895,000	745,000	745,000	27,938	772,938	-
2004 Series B	6,305,000	295,000	295,000	11,800	306,800	-
2004 Series D**	44,575,000	27,320,000	4,820,000	1,271,550	6,091,550	22,500,000
2005 Series A	27,700,000	2,465,000	1,210,000	98,600	1,308,600	1,255,000
2006 Series A	20,500,000	15,900,000	940,000	703,294	1,643,294	14,960,000
2006 Series B	19,200,000	14,915,000	875,000	668,250	1,543,250	14,040,000
2007 Series A***	33,505,000	33,505,000		1,631,750	1,631,750	33,505,000
2009 Series A	19,030,000	17,120,000	685,000	816,325	1,501,325	16,435,000
2011 Series A	33,785,000	31,370,000	1,285,000	1,328,100	2,613,100	30,085,000
2012 Series A	91,770,000	88,380,000	3,165,000	3,787,544	6,952,544	85,215,000
2012 Series B****	8,710,000	8,710,000		382,950	382,950	8,710,000
2013 Series A	13,290,000	13,290,000	485,000	559,126	1,044,126	12,805,000
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		257,025,000	17,515,000	11,452,777	28,967,777	239,510,000

\* 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**

6/6/2013

<u>Account</u>	<u>Description</u>	<u>2012 Actual Revenue</u>	<u>2013Amend ed Budget</u>	<u>2014 Assembly Approved</u>
<b>FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.500	Interest On Bond Sales	5	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>5</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	21,000,000	27,650,000	28,500,000
367.400	Capital Projects	24,787	0	0
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>21,024,787</b>	<b>27,650,000</b>	<b>28,500,000</b>
<b>RE69-Other Revenue Sources</b>				
369.200	Sale Of G.O. Bonds	9,987,345	0	0
<b>Total</b>	<b>Other Revenue Sources</b>	<b>9,987,345</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>31,012,137</b>	<b>\$27,650,000</b>	<b>\$28,500,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>31,012,137</b>	<b>\$27,650,000</b>	<b>\$28,500,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (SCHOOLS)</b>	<b>31,012,137</b>	<b>\$27,650,000</b>	<b>\$28,500,000</b>



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

**Expense**

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.100	Dbt Srv-Principal-Schools	12,635,000	16,675,000	17,515,000
441.200	Dbt Srv-Interest-Schools	8,374,184	11,221,857	11,452,777
441.300	Debt Refunding	9,906,439	0	0
<b>Total Debt Service</b>		<b>30,915,623</b>	<b>27,896,857</b>	<b>28,967,777</b>
<b>EX65-Other</b>				
465.000	Other	78,450	0	0
<b>Total Other</b>		<b>78,450</b>	<b>0</b>	<b>0</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>30,994,073</b>	<b>27,896,857</b>	<b>28,967,777</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>30,994,073</b>	<b>27,896,857</b>	<b>28,967,777</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (SCHOOLS)</b>	<b>30,994,073</b>	<b>27,896,857</b>	<b>28,967,777</b>



**RECONCILIATION OF FUND BALANCE: FUND 315**

**STATION 6-1  
CERTIFICATES OF PARTICIPATION**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	530,052	520,000	520,000
TOTAL EXPENDITURES	521,788	519,075	520,213

Audit balance as of 6/30/2012			559,785
Reserve for Final Debt Service Payment		(520,213)	
Estimated revenues 2012-2013 fiscal year	520,000		
Estimated expenditures 2012-2013 fiscal year	(519,075)		
Estimated adjustment to fund balance		925	
Estimated fund balance 6/30/2013			40,497
Estimated revenues 2013-2014 fiscal year	520,000		
Estimated expenditures 2013-2014 fiscal year	(520,213)		
Estimated FY2014 adjustment to fund balance		(213)	
Estimated fund balance 6/30/2014			40,284



**REVENUE DETAIL: FUND 315****STATION 6-1  
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
Interest	52		
Transfer from Areawide Fund	212,000	208,000	208,000
Transfer from Wasilla Lakes FSA	318,000	312,000	312,000
<b>TOTAL REVENUES</b>	<b>530,052</b>	<b>520,000</b>	<b>520,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 315  
FISCAL YEAR 2014**

**STATION 6-1  
CERTIFICATES OF PARTICIPATION**

<b>CERTIFICATES OF PARTICIPATION</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
COP's - 2000	5,235,000	1,395,000	440,000	80,213	520,213	955,000
TOTAL DEBT SERVICE REQUIREMENTS		1,395,000	440,000	80,213	520,213	955,000



## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE61-Interest Earnings</b>				
361.100	Interest On Investments	52	0	0
<b>Total</b>	<b>Interest Earnings</b>	<b>52</b>	<b>0</b>	<b>0</b>
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	212,000	208,000	208,000
367.700	Service Areas	318,000	312,000	312,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>530,000</b>	<b>520,000</b>	<b>520,000</b>
<b>Division Total: Non-Departmental</b>		<b>530,052</b>	<b>\$520,000</b>	<b>\$520,000</b>
<b>Department Total: Non-Departmental</b>		<b>530,052</b>	<b>\$520,000</b>	<b>\$520,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 61)</b>	<b>530,052</b>	<b>\$520,000</b>	<b>\$520,000</b>



## Matanuska-Susitna Borough Financial Management Budget Listing

### Expense

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	237,000	249,000	264,000
441.120	Dbt Srv-Principal-Borough	158,000	166,000	176,000
441.210	Dbt Srv-Interest-Fire	76,073	62,445	48,128
441.220	Dbt Srv-Interest-Borough	50,715	41,630	32,085
<b>Total Debt Service</b>		<b>521,788</b>	<b>519,075</b>	<b>520,213</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>521,788</b>	<b>519,075</b>	<b>520,213</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>521,788</b>	<b>519,075</b>	<b>520,213</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 61)</b>	<b>521,788</b>	<b>519,075</b>	<b>520,213</b>



**RECONCILIATION OF FUND BALANCE: FUND 316**

**STATION 5-1  
CERTIFICATES OF PARTICIPATION**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	414,000	130,000	396,000
TOTAL EXPENDITURES	0	125,000	800,000

Audit balance as of 6/30/2012			414,000
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			419,000
Estimated revenues 2013-2014 fiscal year	396,000		
Estimated expenditures 2013-2014 fiscal year	(800,000)		
Estimated FY2014 adjustment to fund balance		(404,000)	
Estimated fund balance 6/30/2014			15,000

**REVENUE DETAIL: FUND 316****STATION 5-1  
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
Transfer from Areawide Fund	205,758	65,845	231,642
Transfer from Wasilla Lakes FSA	208,242	64,155	164,358
<b>TOTAL REVENUES</b>	<b>414,000</b>	<b>130,000</b>	<b>396,000</b>

**SCHEDULE OF LONG TERM DEBT: FUND 316  
FISCAL YEAR 2014**

**STATION 5-1  
CERTIFICATES OF PARTICIPATION**

<b>CERTIFICATES OF PARTICIPATION</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
COP's - 2013	9,250,000	9,250,000	454,000	346,000	800,000	8,796,000
TOTAL DEBT SERVICE REQUIREMENTS		9,250,000	454,000	346,000	800,000	8,796,000





## Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Revenue	2013 Amend ed Budget	2014 Assembly Approved
<b>FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	205,758	65,845	231,642
367.700	Service Areas	208,242	64,155	164,358
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>414,000</b>	<b>130,000</b>	<b>396,000</b>
<b>Division Total: Non-Departmental</b>		<b>414,000</b>	<b>\$130,000</b>	<b>\$396,000</b>
<b>Department Total: Non-Departmental</b>		<b>414,000</b>	<b>\$130,000</b>	<b>\$396,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 51)</b>	<b>414,000</b>	<b>\$130,000</b>	<b>\$396,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.110	Dbt Srv-Principal-Fire	0	0	208,840
441.120	Dbt Srv-Principal-Borough	0	0	245,160
441.210	Dbt Srv-Interest-Fire	0	61,688	159,160
441.220	Dbt Srv-Interest-Borough	0	63,312	186,840
<b>Total Debt Service</b>		<b>0</b>	<b>125,000</b>	<b>800,000</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>125,000</b>	<b>800,000</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>125,000</b>	<b>800,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (COPs 51)</b>	<b>0</b>	<b>125,000</b>	<b>800,000</b>



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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	345,000	340,000	340,000
TOTAL EXPENDITURES	339,305	339,200	343,400

Audit balance as of 6/30/2012			35,651
Estimated revenues 2012-2013 fiscal year	340,000		
Estimated expenditures 2012-2013 fiscal year	(339,200)		
Estimated adjustment to fund balance		800	
Estimated fund balance 6/30/2013			36,451
Estimated revenues 2013-2014 fiscal year	340,000		
Estimated expenditures 2013-2014 fiscal year	(343,400)		
Estimated FY2014 adjustment to fund balance		(3,400)	
Estimated fund balance 6/30/2014			33,051

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

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
INTEREST	-	-	-
Transfer from Areawide Fund	345,000	340,000	340,000
TOTAL REVENUES	345,000	340,000	340,000

**SCHEDULE OF LONG TERM DEBT: FUND 320  
FISCAL YEAR 2014**

**PARKS & RECREATION BONDS**

<b>PARKS &amp; RECREATION BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
2007 Series B*	2,210,000	2,210,000	240,000	103,400	343,400	1,970,000
TOTAL DEBT SERVICE REQUIREMENTS		2,210,000	240,000	103,400	343,400	1,970,000

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



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

**Revenue**

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	345,000	340,000	340,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>345,000</b>	<b>340,000</b>	<b>340,000</b>
<b>Division Total: Non-Departmental</b>		<b>345,000</b>	<b>\$340,000</b>	<b>\$340,000</b>
<b>Department Total: Non-Departmental</b>		<b>345,000</b>	<b>\$340,000</b>	<b>\$340,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (PARKS/REC)</b>	<b>345,000</b>	<b>\$340,000</b>	<b>\$340,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.120	Dbt Srv-Principal-Borough	215,000	225,000	240,000
441.200	Dbt Srv-Interest-Schools	0	0	103,400
441.220	Dbt Srv-Interest-Borough	124,305	114,200	0
<b>Total Debt Service</b>		<b>339,305</b>	<b>339,200</b>	<b>343,400</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>339,305</b>	<b>339,200</b>	<b>343,400</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>339,305</b>	<b>339,200</b>	<b>343,400</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (PARKS/REC)</b>	<b>339,305</b>	<b>339,200</b>	<b>343,400</b>





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

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	571,000	565,000	562,000
TOTAL EXPENDITURES	562,655	565,055	561,855

Audit Balance as of 6/30/2012			585,570
Reserve for Final Debt Service Payment		(565,763)	
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
Estimated revenues 2013-2014 fiscal year	562,000		
Estimated expenditures 2013-2014 fiscal year	(561,855)		
Estimated Adjustment to Fund Balance		145	
Estimated Fund Balance at 6/30/2014			19,897

**REVENUE DETAIL: FUND 325****NONAREAWIDE A/C  
DEBT SERVICE**

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
INTEREST		-	-
Transfer from Nonareawide Fund	571,000	565,000	562,000
TOTAL REVENUES	571,000	565,000	562,000

**SCHEDULE OF LONG TERM DEBT: FUND 325  
FISCAL YEAR 2014**

**NONAREA WIDE A/C DEBT SERVICE**

	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
2008 Series A	5,750,000	4,250,000	340,000	221,855	561,855	3,910,000
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		4,250,000	340,000	221,855	561,855	3,910,000



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

**Revenue**

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE01-Budgetary Fund Balance</b>				
<b>RE61-Interest Earnings</b>				
<b>RE67-Transfer From Other Funds</b>				
367.120	Non Areawide	571,000	565,000	562,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>571,000</b>	<b>565,000</b>	<b>562,000</b>
<b>RE69-Other Revenue Sources</b>				
	<b>Division Total: Non-Departmental</b>	<b>571,000</b>	<b>\$565,000</b>	<b>\$562,000</b>
	<b>Department Total: Non-Departmental</b>	<b>571,000</b>	<b>\$565,000</b>	<b>\$562,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (A/C COPs)</b>	<b>571,000</b>	<b>\$565,000</b>	<b>\$562,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual Expense	2013 Amended Budget	2014 Assembly Approved
<b>FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.120	Dbt Srv-Principal-Borough	315,000	330,000	340,000
441.220	Dbt Srv-Interest-Borough	247,655	235,055	221,855
<b>Total Debt Service</b>		<b>562,655</b>	<b>565,055</b>	<b>561,855</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>562,655</b>	<b>565,055</b>	<b>561,855</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>562,655</b>	<b>565,055</b>	<b>561,855</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (A/C COPs)</b>	<b>562,655</b>	<b>565,055</b>	<b>561,855</b>



**RECONCILIATION OF FUND BALANCE: FUND 330      TRANSPORTATION SYSTEM DEBT SERVICE**

	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
TOTAL REVENUES	0	375,000	2,265,000
TOTAL EXPENDITURES	0	370,000	2,262,188

Audit Balance as of 6/30/2012			-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 6/30/2013			5,000
Estimated revenues 2013-2014 fiscal year	2,265,000		
Estimated expenditures 2013-2014 fiscal year	(2,262,188)		
Estimated Adjustment to Fund Balance		2,812	
Estimated Fund Balance at 6/30/2014			7,812



**REVENUE DETAIL: FUND 330****TRANSPORTATION SYSTEM BONDS**

CLASSIFICATION	2011-2012 ACTUAL	2012-2013 AMENDED	2013-2014 APPROVED
Transfer from Areawide Fund	-	375,000	2,265,000
<b>TOTAL REVENUES</b>	-	375,000	2,265,000

**SCHEDULE OF LONG TERM DEBT: FUND 330  
FISCAL YEAR 2014**

**TRANSPORTATION SYSTEM BONDS**

<b>ROAD BONDS</b>	<b>AMOUNT ISSUED</b>	<b>BALANCE AT 7/1/2013</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>BALANCE AT 6/30/2014</b>
2012 Series D	11,175,000	11,175,000	440,000	446,175	886,175	10,735,000
2013 Series B	17,000,000	17,000,000*	525,000	851,013	1,376,013	16,475,000
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>		28,175,000	965,000	1,297,188	2,262,188	27,210,000

\*Phase II



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

**Revenue**

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Revenue</u>	2013 Amend ed <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>RE67-Transfer From Other Funds</b>				
367.110	Areawide	0	375,000	2,265,000
<b>Total</b>	<b>Transfer From Other Funds</b>	<b>0</b>	<b>375,000</b>	<b>2,265,000</b>
<b>Division Total: Non-Departmental</b>		<b>0</b>	<b>\$375,000</b>	<b>\$2,265,000</b>
<b>Department Total: Non-Departmental</b>		<b>0</b>	<b>\$375,000</b>	<b>\$2,265,000</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (TRANS SYSTEM)</b>	<b>0</b>	<b>\$375,000</b>	<b>\$2,265,000</b>



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

6/6/2013

<u>Account</u>	<u>Description</u>	2012 Actual <u>Expense</u>	2013 Amended <u>Budget</u>	2014 Assembly <u>Approved</u>
<b>FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental</b>				
<b>EX41-Debt Service</b>				
441.130	Dbt Srv-Principal-Trans Sys	0	0	1,297,188
441.230	Dbt Srv-Interest-Trans Sys	0	370,000	965,000
<b>Total Debt Service</b>		<b>0</b>	<b>370,000</b>	<b>2,262,188</b>
<b>Division Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>370,000</b>	<b>2,262,188</b>
<b>Department Total:</b>	<b>Non-Departmental</b>	<b>0</b>	<b>370,000</b>	<b>2,262,188</b>
<b>Fund Total:</b>	<b>DEBT SERVICE (TRANS SYSTEM)</b>	<b>0</b>	<b>370,000</b>	<b>2,262,188</b>



## CAPITAL PROJECT/GRANTS

The Capital Project/Grant Funds account for the financial resources expended for acquisition or maintenance of capital items including the acquisition of vehicles, ambulances, recreational equipment and the renewal and renovation of borough buildings, as well as capital improvements. Additionally, this fund accounts for various grants.

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2014**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATION</b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>Grants/Pass Through</u></b>							
MSCVB	715,000	715,000					
Tourism Infrastructure:							
Local Recreation Miscellaneous	40,000	40,000					
Winter Grooming Trails Grant	150,000	150,000					
Miscellaneous	150,000	150,000					
City of Palmer Block Grant	65,000	65,000					
City of Wasilla Planning Grants	190,565	190,565					
City of Wasilla Block Grant	65,000	65,000					
City of Houston Block Grant	30,000	30,000					
Grant Match for FHWA, FTA, USFWS, FAA, EPA & USDA	205,000	205,000					
Grant Match for EDA (VCRS)	450,000						450,000
Grant Match Human Services	150,000	150,000					
Other Agencies - Big Lake Lions Grant	100,000	100,000					
Youth Programs	75,000	75,000					
<b><u>Information Technology</u></b>							
Project Management System	195,000	195,000					
Payroll Benefits System / HR System	317,661	317,661	*				
Flood Plain Mapping	75,000	75,000					
<b><u>Planning</u></b>							
Point Mackenzie Townsite Development	100,000	100,000					
KABATA Demographics Study	70,000	70,000					
Regional Transportation Organization	125,000	125,000					

**CAPITAL PROJECTS/GRANTS/PASS****FISCAL YEAR 2014**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATION</b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>Community Development</u></b>							
<b><u>Parks and Outdoor Recreation</u></b>							
Trail Survey	125,000	125,000					
Tracked Winter Trail Groomer - Willow Trails Committee	15,000	15,000					
Meadow Lakes Park Double Vaulted Toilet System	70,000	70,000					
Hatcher Pass Road/Transit Facility	500,000	500,000					
Hatcher Pass Subdivision	100,000	100,000					
 <b><u>Brett Ice Arena</u></b>							
Ice Rink Evaluation	83,840	83,840					
 <b><u>Talkeetna Library</u></b>							
Talkeetna Library Community Center	905,000	535,000	370,000				
 <b><u>Land and Resource Management</u></b>							
Municipal Entitlement Land Survey	125,000				125,000		
 <b><u>Public Works</u></b>							
4x4 Pickup	24,000	24,000					
Furnishings/Equipment - New Annex	200,000	200,000					
<b>Building Remodel and Upgrade - Phase II:</b>							
2nd Floor South 4,700 sf	600,000	600,000					
2nd Floor North 2,700 sf	250,000	250,000					
Water Line	25,000	25,000					
<b>Records Storage Building:</b>							
Roof Replacement	50,000	50,000					
Fireweed Building Major Maintenance	50,000	50,000					
Land for Septage Facility	100,000		100,000				



**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2014**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATION</b>	<b>Assembly Approved</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>Road Service Areas</u></b>						
RSA Administration						
6" Pump Diesel, Tow Behind, with Intakes and Discharge Hoses	25,000				25,000	
4" Pump Gas with Intake and Discharge Hoses	5,000				5,000	
Steam Thaw Unit	180,000				180,000	
RSA Superintendent Ford F150 Ext-Cab 4x4 Pickup	29,000				29,000	
F450 Ext-Cab Chassis Cab	39,000				39,000	
F250 Ext-Cab 4x4 Pickup	29,000				29,000	
Midway RSA	742,500				742,500	
Fairview RSA	243,000				243,000	
Caswell Lakes RSA	60,000				60,000	
South Colony RSA	177,500				177,500	
Knik RSA	709,500				709,500	
Lazy Mountain RSA	59,000				59,000	
Greater Willow RSA	249,500				249,500	
Big Lake RSA	256,000				256,000	
North Colony RSA	6,000				6,000	
Bogard RSA	288,500				288,500	
Greater Butte RSA	351,500				351,500	
Meadow Lakes RSA	617,000				617,000	
Gold Trails RSA	326,500				326,500	
Trapper Creek RSA	29,500				29,500	
Alpine RSA	30,500				30,500	
Dust Control Program	839,657	839,657				

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2014**

Approved Funding Source:

<b><u>DESCRIPTION OF APPROPRIATION</u></b>	<b>Assembly Approved</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>Solid Waste Enterprise Fund</u></b>						
Ford F550 Supercab Flatbed	55,000					55,000
Construction and Demolition Cell Improvements	30,000					30,000
Reconditioned 40 YD Refuse Transfer Containers	90,000					90,000
<b><u>Enhanced 911</u></b>						
E-911 Equipment	1,000,000		1,000,000			
<b><u>Emergency Services</u></b>						
<b><u>Administration</u></b>						
Ham Tower Placement and Upgrades	13,500	13,500				
<b><u>Core Ambulance ( Central, West Lakes, Houston, Palmer)</u></b>						
Central Ambulance Replacement and Equipment	180,000	180,000				
<b><u>Rural Ambulance Divisions (Sutton, Butte, Willow, Talkeetna, Trapper Creek, Caswell, Lake Louise)</u></b>						
Rural EMS Passenger Van	29,000	29,000				
Sutton Ambulance Building	150,000	150,000				
<b><u>Water Rescue</u></b>						
Inflatable Raft	7,500	7,500				
Underwater Detection Device	15,000	15,000				
<b><u>Rescue</u></b>						
Willow Rescue eDraulic Combi Tool	12,000	12,000				
West Lakes Rescue eDraulic Tools	35,000	35,000				
ATV For Off Road Rescue	8,000	8,000				

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2014**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATION</b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>West Lakes Fire Service Area</u></b>							
Self Contained Breathing Apparatus	50,000					50,000	
Land for Future Fire Station	75,000					75,000	
Improvements Station 7-1	50,000					50,000	
Building and Property Improvements	150,000					150,000	
<b><u>Wasilla-Lakes Fire Service Area</u></b>							
Personal Protective Equipment and Clothing	120,000					120,000	
Self Contained Breathing Apparatus	100,000					100,000	
Radios and Communications Equipment	150,000					150,000	
Apparatus and Equipment Purchase / Replacement	750,000					750,000	
Exterior Painting and Repair Station 6-5 (50%)	17,500					17,500	
Training Complex Warehouse Construction	1,800,000					1,800,000	
Carpet Replacement Station 6-1 60%	37,200					37,200	
Command Vehicle and Support Vehicle	120,000					120,000	
<b><u>Butte Fire Service Area</u></b>							
Replace Carpet Station 2-1	12,000					12,000	
3,000 Gallon Vac Tanker	450,000					450,000	
CAFS Truck	50,000					50,000	
<b><u>Sutton Fire Service Area</u></b>							
Water Supply Tank - 33,000 Gallon	220,000					220,000	
<b><u>Talkeetna Fire Service Area</u></b>							
Drafting Tank Station 11-2	100,000					100,000	

**CAPITAL PROJECTS/GRANTS/PASS**

**FISCAL YEAR 2014**

Approved Funding Source:

<b>DESCRIPTION OF APPROPRIATION</b>	<b>Assembly Approved</b>	<b>Areawide</b>	<b>Non Areawide</b>	<b>Enhanced 911</b>	<b>Land Management</b>	<b>Service Areas</b>	<b>Enterprise Fund</b>
<b><u>Greater Palmer Fire Service Area</u></b>							
Fire Engine and Equipment	600,000					600,000	
Plumbing Upgrade Station 3-5	10,000					10,000	
Seal Coating and Striping for Station 3-2 and 3-5	20,000					20,000	
<b><u>Port Enterprise Fund</u></b>							
Business Development and Marketing Plan	100,000						100,000
<b>APPROPRIATED TOTALS:</b>	<b>18,390,923</b>	<b>6,735,723</b>	<b>470,000</b>	<b>1,000,000</b>	<b>125,000</b>	<b>9,335,200</b>	<b>725,000</b>

**DESCRIPTION OF REAPPROPRIATION**

<b><u>Clerk</u></b>							
New Annex - FF & E	104,971	104,971					
<b><u>Information Technology</u></b>							
Payroll Benefits System	115,000	115,000 *					
<b>REAPPROPRIATED TOTALS:</b>	<b>219,971</b>	<b>219,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*The total amount for the Payroll Benefits System/HR System is \$432,661.

## **INTERNAL SERVICE FUNDS**

The revolving loan funds will account for low-interest loans available to various service areas including fire, road and special service areas.

**RECONCILIATION OF FUND BALANCE: 600  
REVOLVING LOAN FUND - SERVICE AREA OPERATING**

Cash Balance as of 6/30/2012		154,050
Recoveries 7/1/2012 - 6/30/2013:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,250	
Talkeetna Water & Sewer	6,000	
 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
Anticipated Recoveries 7/1/2013-6/30/2014:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,250	
Talkeetna Water & Sewer	6,000	
 Estimated New Loans 7/1/2013-6/30/2014	<u>-0-</u>	
 Adjustment to Cash Balance		18,250
Estimated Cash Balance as of 6/30/2014		190,550
Loans Outstanding as of 6/30/2014:		
Circle View S.A.	126,000	
Talkeetna Water & Sewer	<u>12,000</u>	
 Due to Fund		138,000
 Fund Balance as of 6/30/2014		<u>328,550</u>



**RECONCILIATION OF FUND BALANCE: 605  
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2012		375,000
Recoveries 7/1/2012-6/30/2013:		
Caswell FSA	30,000	
Willow FSA	<u>8,333</u>	
	38,333	
 New Loans 7/1/2012-6/30/2013:	 <u>90,000</u>	
Net Adjustment to Cash Balance		(51,667)
Estimated Cash Balance as of 6/30/2013		323,333
Anticipated Recoveries 7/1/2013-6/30/2014:		
Caswell FSA	30,000	
Willow FSA	<u>8,333</u>	
	38,333	
Estimated New Loans 7/1/2013-6/30/2014	<u>-0-</u>	
Adjustment to Cash Balance		38,333
Estimated Cash Balance as of 6/30/2014		361,666
Loans Outstanding as of 6/30/2014:		
Caswell FSA	30,000	
Willow FSA	<u>8,334</u>	
Due to Fund		38,334
Fund Balance as of 6/30/2014		<u>400,000</u>





**RECONCILIATION OF FUND BALANCE: 610  
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2012		523,450
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-
Cash Balance as of 6/30/2013		523,450
Anticipated Recoveries 7/1/2013-6/30/2014:	-0-	
Estimated New Loans 7/1/2013-6/30/2014	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2014		523,450
Loans Outstanding as of 6/30/2014:	<u>-0-</u>	
Due to Fund		-0-
Fund Balance as of 6/30/2014		<u>523,450</u>



OTHER INFORMATION

## PERSONNEL

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent
<b>ASSEMBLY</b>	<b>Borough Clerk</b>	<b>Total</b>	<b>3.650</b>
		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
	<b>Elections</b>	<b>Total</b>	<b>1.850</b>
		Borough Clerk	0.250
		Deputy Borough Clerk	0.600
		Borough Clerk's Secretary	0.100
		Administrative Secretary I	0.900
	<b>Records Management</b>	<b>Total</b>	<b>2.500</b>
		Records Management Officer	1.000
		Micrographic Scanning Technician	0.900
	<b>Administration</b>	<b>Total</b>	<b>7.900</b>
		Borough Manager	1.000
		Assistant Borough Manager	0.950
		Executive Assistant	2.000
		Administrative Secretary II	1.000
		Public Affairs Manager	1.000
		Media Design Specialist	0.800
		Financial Analyst	1.000
		Health and Safety Manager	0.150
	<b>Law</b>	<b>Total</b>	<b>6.000</b>
		Borough Attorney	1.000
		Deputy Borough Attorney	1.000
		Assistant Borough Attorney	2.000
Legal Secretary II		1.000	
Legal Secretary I		1.000	
<b>Human Resources</b>	<b>Total</b>	<b>4.000</b>	
	Human Resource Manager	1.000	
	Human Resource Specialist	1.000	
	Human Resource Assistant	1.000	
<b>INFORMATION TECHNOLOGY</b>	<b>Information Technology Admin</b>	<b>Total</b>	<b>2.500</b>
		Chief Information Officer	1.000
		Administration Secretary II	0.750
		Administration Secretary I	0.750

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent
	<b>Information Technology</b>	<b>Total</b>	<b>12.000</b>
		Programmer/Analyst	3.000
		GIS Programmer/Analyst	1.000
		ENT System Administrator	2.000
		Help Desk Specialist	1.000
		Service Desk Manager	1.000
		IT Specialist	2.000
		Web Architect	1.000
		Business Integration Manager	1.000
	<b>GIS</b>	<b>Total</b>	<b>6.000</b>
		GIS Manager	2.000
		GIS CAD Specialist	1.000
		GIS Specialist	3.000
<b>FINANCE</b>	<b>Administration</b>	<b>Total</b>	<b>2.000</b>
		Borough Administrative Director	1.000
		Executive Financial Secretary	1.000
	<b>Revenue/Budget</b>	<b>Total</b>	<b>11.000</b>
		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
	<b>Accounting</b>	<b>Total</b>	<b>17.000</b>
		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 2014**

Department	Division	Title	Full-Time Equivalent
	<b>Purchasing</b>	<b>Total</b>	<b>7.000</b>
		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
	<b>Assessment</b>	<b>Total</b>	<b>21.000</b>
		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
<b>PLANNING &amp; LAND USE</b>	<b>Planning</b>	<b>Total</b>	<b>6.200</b>
		Planning Services Chief	1.000
		Planner II	3.000
		Resource Management Specialist	0.200
		Planning Grants & Project Coordinator	1.000
		Administrative Secretary I	1.000
	<b>Platting</b>	<b>Total</b>	<b>6.000</b>
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Administrative Secretary I	1.000
	<b>Cultural Resources</b>	<b>Total</b>	<b>1.000</b>
		Cultural Resources Specialist II	1.000
	<b>Planning Admin</b>	<b>Total</b>	<b>2.000</b>
		Planning & Land Use Director	1.000
		Administrative Secretary II	1.000
	<b>Environmental</b>	<b>Total</b>	<b>1.000</b>
		Planner II ( Environmental)	1.000
	<b>Development Services</b>	<b>Total</b>	<b>10.000</b>
		Development Service Manager	1.000
		Planner II	2.000
		Permitting Technician	2.000
		Right of Way Coordinator	1.000
		Code Compliance Officer	3.000
		Planning Department Admin Assistant	1.000



**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent	
<b>PUBLIC WORKS</b>	<b>Public Works Admin</b>	<b>Total</b>	<b>1.200</b>	
		Director of Public Works	0.600	
		PW Admin Assistant	0.600	
		<b>Facility Maintenance</b>	<b>Total</b>	<b>9.525</b>
			Division Manager Operations and Maintenance	0.325
			Facilities/Utilities Maintenance Specialist	0.250
			Equipment Mechanic	0.750
			Facility Maintenance Specialist	3.900
			O & M Specialist	0.550
			Equipment Mechanic I	0.750
			Building Maintenance Specialist	1.000
			Custodian II	1.000
			Custodian I	1.000
			<b>Operations</b>	<b>Total</b>
		Division Manager Operations and Maintenance		0.300
		O & M Specialist		0.350
		Road Maintenance Technician II		0.050
			Civil Construction Project Manager	0.050
		<b>Project Mgmnt /Engineering</b>	<b>Total</b>	<b>10.600</b>
			Director of Public Works	0.300
			PW Admin Assistant	0.300
			Civil Engineer	1.900
			Projects Manager II	2.000
			Construction Project Manager	3.000
			Civil Construction Project Manager	0.150
			Engineering Aide	0.750
			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		
	<b>Community Clean-up</b>	<b>Total</b>	<b>0.100</b>	
		Solid Waste Division Manager	0.050	
		Administrative Secretary II	0.050	
	<b>Transportation</b>	<b>Total</b>	<b>4.850</b>	
		Transportation/Environmental Manger	1.000	
		Traffic Technician	0.900	
		Environmental Engineer	0.950	
		Engineering Aide	0.250	
		ROW Acquisition Officer	0.750	
		Administrative Secretary I	1.000	

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent
<b>EMERGENCY SERVICES</b>	<b>Administration</b>	<b>Total</b>	<b>11.760</b>
		Emergency Services Director	1.000
		EMS Deputy Director - Amb	1.000
		EMS Deputy Director - Fire	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	1.000
		Administrative Secretary II	1.200
		EMS Instructor	1.000
		Emergency Support Specialist	1.000
		Building Support Worker	0.300
		Administrative Secretary I	2.000
	<b>Rescue</b>	<b>Total</b>	<b>0.210</b>
		EMS District 1 Chief	0.100
		EMS District 2 Chief	0.100
		Health & Safety Officer	0.010
	<b>Telecommunications</b>	<b>Total</b>	<b>0.500</b>
		Telecommunications Manager	0.500
	<b>Fleet Maintenance</b>	<b>Total</b>	<b>1.740</b>
		Equipment Mechanic	1.740
	<b>Ambulance - Core</b>	<b>Total</b>	<b>12.300</b>
		EMS Chief	1.000
		Health & Safety Officer	0.300
		Paramedic	6.000
		Emergency Services Assistant	1.000
		Medic One/EMS Shift Supervisor	4.000
	<b>Ambulance - Rural</b>	<b>Total</b>	<b>1.060</b>
		EMS District Chief	1.000
		Health & Safety Officer	0.060
<b>COMMUNITY DEVELOPMENT</b>	<b>Brett Memorial Ice Arena</b>	<b>Total</b>	<b>4.000</b>
		Ice Arena Manager	1.000
		Skating Program Facilitator	1.000
		Ice Arena Operations Assistant	2.000
	<b>Indoor/Outdoor Recreation</b>	Community Development Manager	1.000
		Administrative Secretary I	0.850

**SUMMARY OF APPROVED POSITIONS  
AREAWIDE FUND FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent
	<b>Pools</b>	<b>Total</b>	<b>10.050</b>
		Pool Manager	1.000
		Pool Maintenance Technician	1.000
		Water Safety Instructor III	2.000
		Water Safety Instructor II	3.800
		Water Safety Instructor	2.250
	<b>Outdoor Recreation</b>	<b>Total</b>	<b>1.000</b>
		Outdoor Recreation Specialist	1.000
	<b>Northern Region Outdoor Recreational</b>	<b>Total</b>	<b>1.000</b>
		Outdoor Recreation Technician	1.000
	<b>Trails Maintenance</b>	<b>Total</b>	<b>1.000</b>
		Outdoor Rec Tech	1.000
	<b>Trails</b>	<b>Total</b>	<b>0.900</b>
		Land Management Specialist	0.900
	<b>Community Development Administration</b>	<b>Total</b>	<b>3.900</b>
		Community Development Director	0.700
		Real Property Analyst	0.500
		Land Management Agent	0.500
		Land & Resource Management Tech	1.000
		Resource Management Specialist	0.500
		Administrative Secretary II	0.700
<b>TOTAL AREAWIDE FUND, FUND 100</b>			<b>208.895</b>

**SUMMARY OF APPROVED POSITIONS  
NON-AREAWIDE FUND FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent	
<b>ASSEMBLY</b>	<b>Economic Development</b>	<b>Total</b>	<b>2.00</b>	
		Economic Development Director	1.00	
		Administrative Secretary I	1.00	
	<b>Animal Care</b>	<b>Total</b>	<b>11.85</b>	
		Assistant Borough Manager	0.05	
		Veterinarian/Shelter Supervisor	1.00	
		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 Services Tech	0.80	
		<b>INFORMATION TECHNOLOGY</b>	<b>Information Technology</b>	<b>Total</b>
Automated Library Sys Tech	1.00			
<b>COMMUNITY DEVELOPMENT</b>	<b>Sutton Library</b>	<b>Total</b>	<b>1.75</b>	
		Librarian	1.00	
		Librarian Assistant	0.75	
	<b>Talkeetna Library</b>	<b>Total</b>	<b>1.63</b>	
		Librarian	1.00	
		Librarian Assistant	0.63	
	<b>Trapper Creek Library</b>	<b>Total</b>	<b>0.75</b>	
		Librarian	0.75	
	<b>Willow Library</b>	<b>Total</b>	<b>1.88</b>	
		Librarian	1.00	
		Librarian Assistant	0.88	
	<b>Big Lake Library</b>	<b>Total</b>	<b>1.88</b>	
		Librarian	1.00	
		Librarian Assistant	0.88	
	<b>PUBLIC WORKS</b>	<b>Vehicle Removal Program</b>	<b>Total</b>	<b>0.10</b>
			Solid Waste Division Manager	0.05
			Administrative Secretary II	0.05
	<b>TOTAL NON-AREAWIDE FUND, FUND 200</b>			<b>22.84</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent
<b>FUND 202</b>			
<b>EMERGENCY SERVICES</b>	<b>Enhanced 911</b>	<b>Total</b>	<b>1.50</b>
		GIS Addressing Assistant	1.00
		Telecommunication Technician	0.50
<b>TOTAL ENHANCED 911 FUND, FUND 202</b>			<b>1.50</b>
<b>FUND 203</b>			
<b>COMMUNITY DEVELOPMENT</b>	<b>Land Management</b>	<b>Total</b>	<b>1.55</b>
		Administrative Secretary I	0.15
		Real Property Analyst	0.50
		Land Management Agent	0.50
		Resource Management Specialist	0.30
		land Management Specialist	0.10
	<b>Community Development Administration</b>	<b>Total</b>	<b>0.60</b>
		Community Development Director	0.30
		Administrative Secretary II	0.30
<b>TOTAL LAND MANAGEMENT FUND, FUND 203</b>			<b>2.15</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent
<b>FUND 248</b>			
	<b>Caswell</b>	<b>Total</b>	<b>0.54</b>
		Fire Service Area Chief	0.50
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
<b>TOTAL CASWELL FSA FUND, FUND 248</b>			<b>0.54</b>
<b>FUND 249</b>			
	<b>West Lakes</b>	<b>Total</b>	<b>3.20</b>
		District 2 Chief	0.80
		Health & Safety Officer	0.10
		Equipment Mechanic	1.30
		Fire Service Area Assistant	1.00
<b>TOTAL WEST LAKES FSA FUND, FUND 249</b>			<b>3.20</b>
<b>FUND 250</b>			
	<b>Central FSA</b>	<b>Total</b>	<b>12.52</b>
		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
	<b>Central FSA</b>	<b>Total</b>	<b>2.70</b>
		Fire Code Official	2.00
		Administrative Secretary I	0.70
<b>TOTAL CENTRAL FSA FUND, FUND 250</b>			<b>15.22</b>
<b>FUND 251</b>			
	<b>Butte FSA</b>	<b>Total</b>	<b>0.16</b>
		Health & Safety Officer	0.04
		Equipment Mechanic	0.12
<b>TOTAL BUTTE FSA FUND, FUND 251</b>			<b>0.16</b>
<b>FUND 253</b>			
	<b>Sutton FSA</b>	<b>Total</b>	<b>0.04</b>
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
<b>TOTAL SUTTON FSA FUND, FUND 253</b>			<b>0.04</b>

**SUMMARY OF APPROVED POSITIONS  
OTHER FUNDS FISCAL YEAR 2014**

Department	Division	Title	Full-Time Equivalent
<b>FUND 254</b>			
	<b>Talkeetna FSA</b>	<b>Total</b>	<b>0.08</b>
		Health & Safety Officer	0.02
		Equipment Mechanic	0.06
<b>TOTAL TALKEETNA FSA FUND, FUND 254</b>			<b>0.08</b>
<b>FUND 258</b>			
	<b>Willow FSA</b>	<b>Total</b>	<b>0.54</b>
		Fire Service Area Chief	<b>0.50</b>
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
<b>TOTAL WILLOW FSA FUND, FUND 258</b>			<b>0.54</b>
<b>PUBLIC WORKS</b>	<b>FUND 265</b>		
	<b>RSA Administration</b>	<b>Total</b>	<b>9.95</b>
		Director of Public Works	0.05
		Division Manager Operations and Maintenance	0.35
		Civil Engineer	0.10
		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
		ROW Acquisition Officer	0.25
		Traffic Technician	0.10
		PW Admin Specialist	0.05
		O & M Specialist	0.95
<b>TOTAL RSA ADMINISTRATION FUND, FUND 265</b>			<b>9.95</b>
<b>PUBLIC WORKS</b>	<b>FUND 293</b>		
	<b>Talkeetna Sewer &amp; Water</b>	<b>Total</b>	<b>1.025</b>
		Division Manager Operations and Maintenance	0.025
		Facilities/Utilities Maintenance Specialist	0.750
		Facilities Maintenance Specialist	0.100
		O & M Specialist	0.150
<b>TOTAL TALKEETNA SEWER &amp; WATER FUND, FUND 293</b>			<b>1.025</b>

30.755

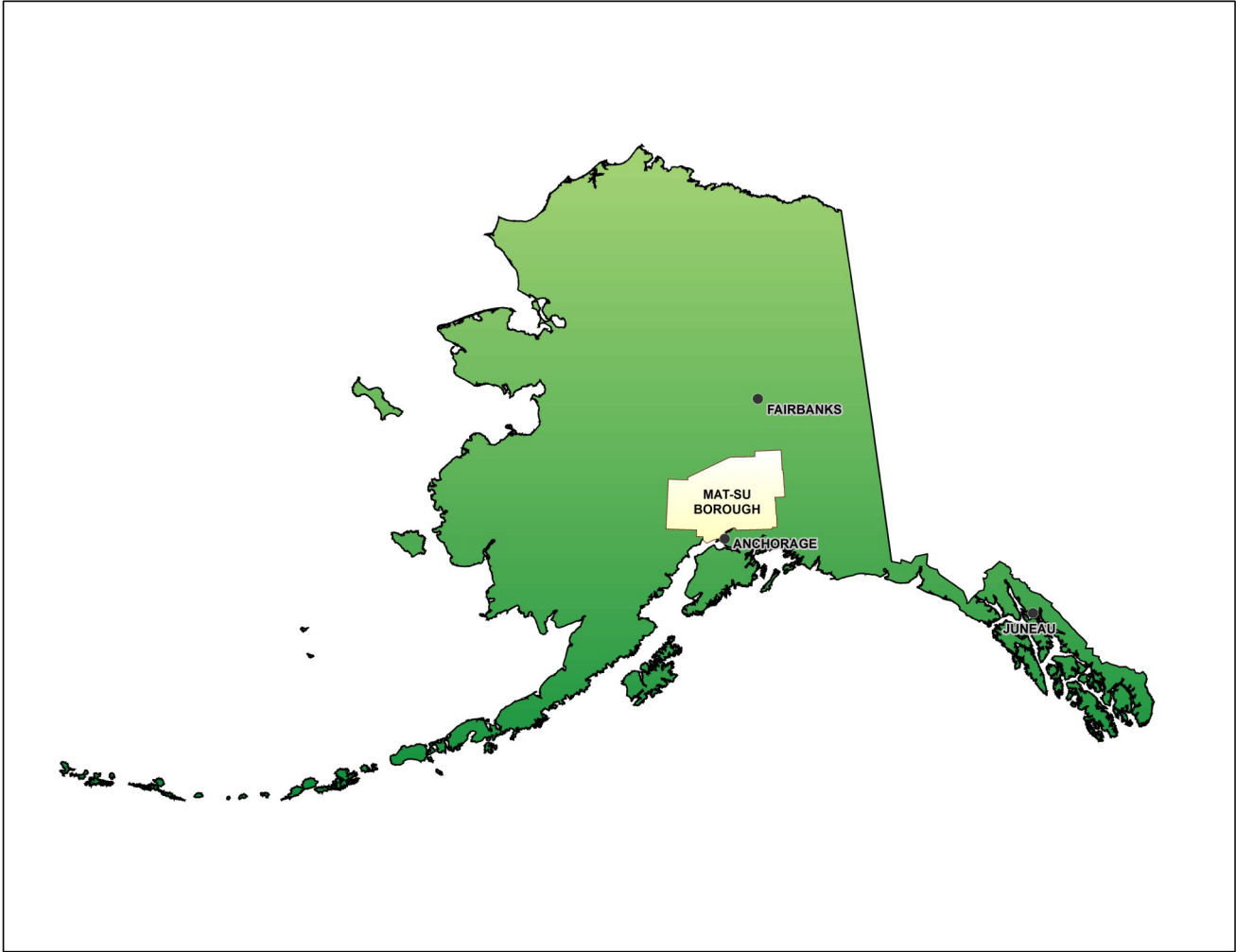
**SUMMARY OF APPROVED POSITIONS  
ENTERPRISE FUNDS FISCAL YEAR 2014**

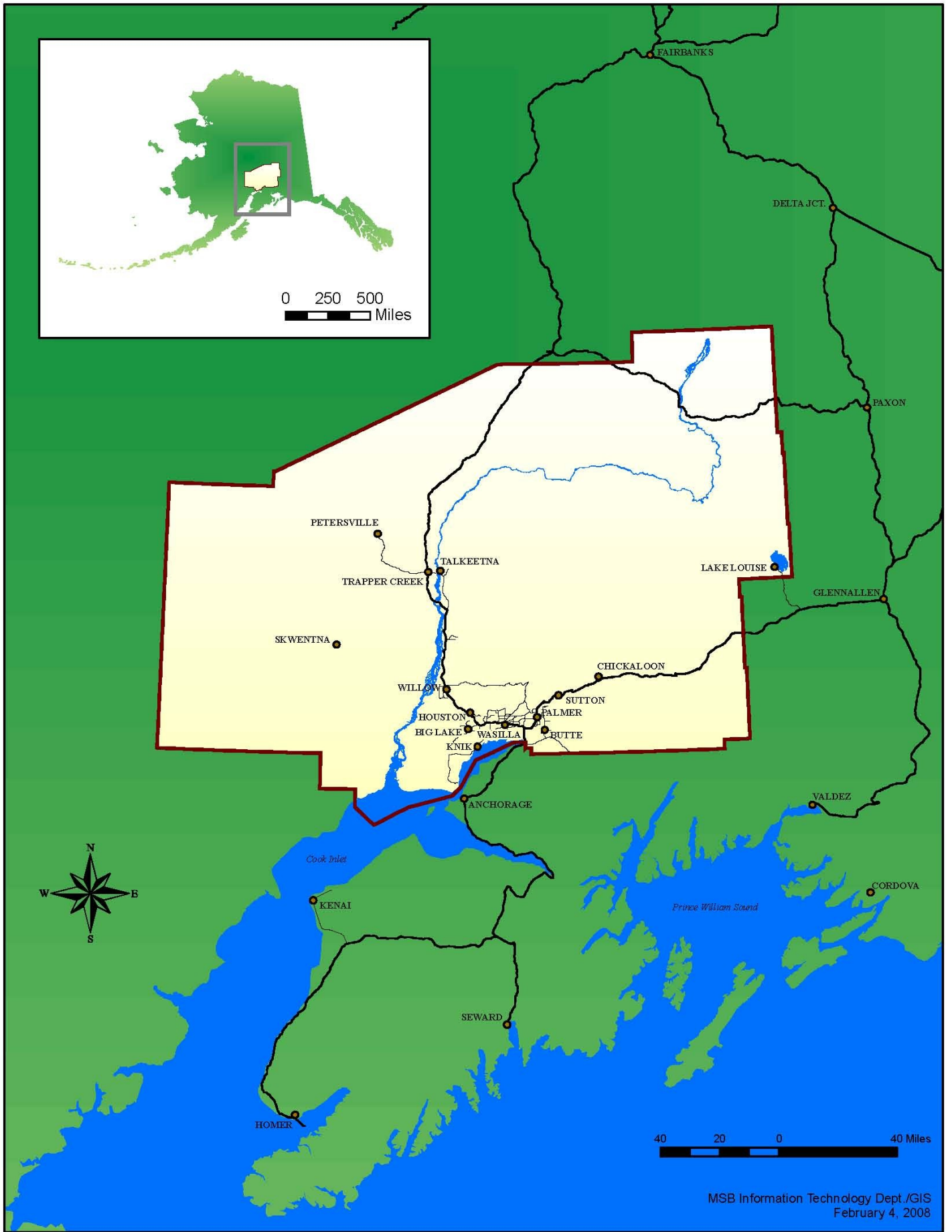
Department	Division	Title	Full-Time Equivalent	
<b>PUBLIC WORKS</b>	<b>Central Landfill</b>	<b>Total</b>	<b>4.95</b>	
		Dir of Public Works	0.05	
		Solid Waste Division Manager	0.40	
		Administrative Secretary II	0.35	
		PW Admin Assistant	0.05	
		Scale House Operator	2.00	
		Solid Waste Transfer Site Supervisor	0.50	
		Solid Waste Utility I	1.60	
		<b>Transfer Sites</b>	<b>Total</b>	<b>7.35</b>
	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 II		0.35	
	<b>Hazardous Waste</b>	<b>Total</b>	<b>2.60</b>	
		Solid Waste Division Manager	0.20	
		Administrative Secretary II	0.20	
		Solid Waste Utility I	0.20	
		Environmental Technician	2.00	
	<b>TOTAL SOLID WASTE FUND, FUND 510</b>			<b>14.90</b>
	<b>ASSEMBLY</b>	<b>Port</b>	<b>Total</b>	<b>2.20</b>
Port Director/Engineer			1.00	
Media Design Specialist			0.20	
Port Administrative Secretary			1.00	
<b>TOTAL PORT FUND, FUND 520</b>			<b>2.20</b>	



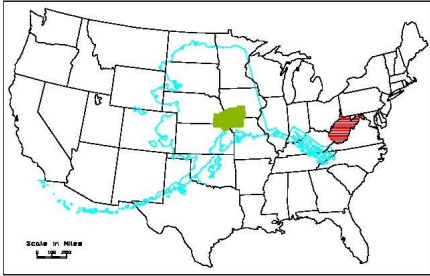


# APPENDIX



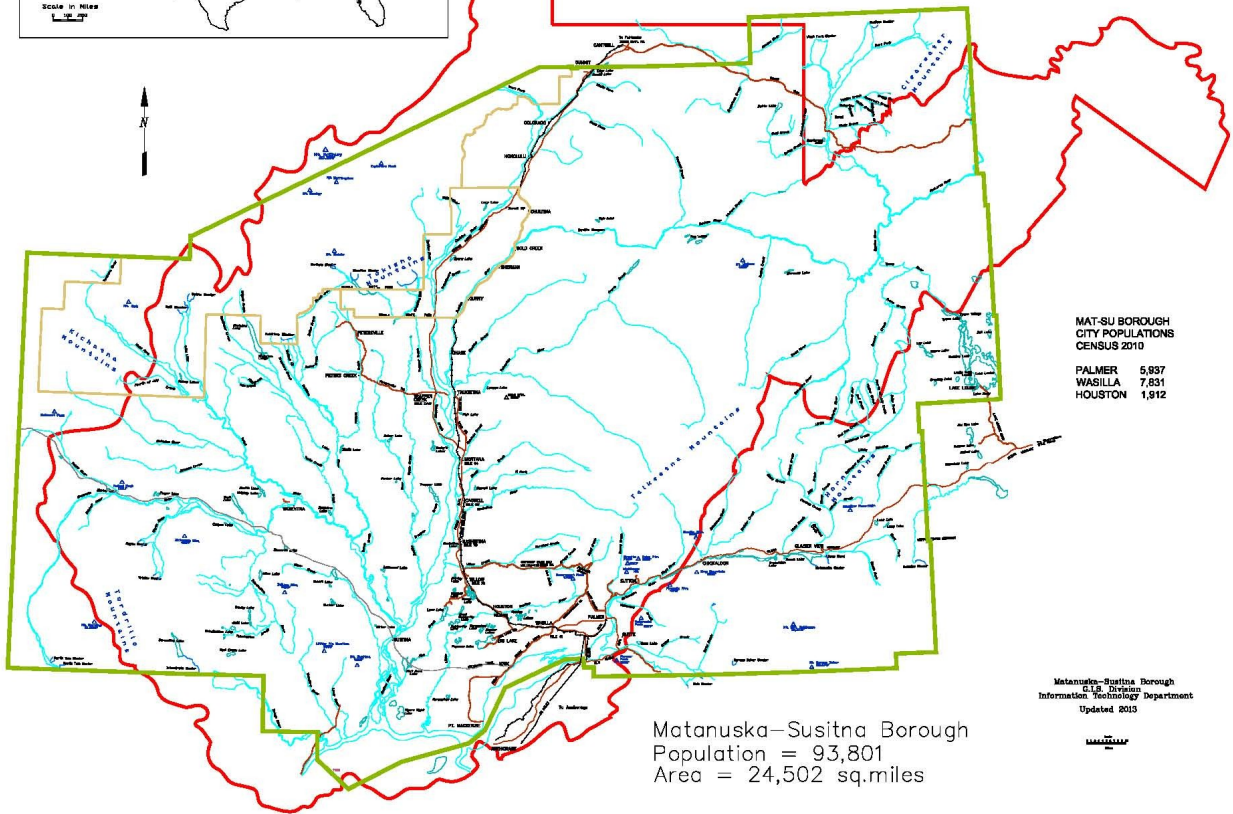


MSB Information Technology Dept./GIS  
February 4, 2008



### Comparative Size Analysis Mat-Su Borough & West Virginia Population Figures from 2010 Census

West Virginia  
Population = 1,852,994  
Area = 24,119 sq.miles



MAT-SU BOROUGH  
CITY POPULATIONS  
CENSUS 2010

PALMER	5,937
WASILLA	7,831
HOUSTON	1,812

Matanuska-Susitna Borough  
Population = 93,801  
Area = 24,502 sq.miles

Matanuska-Susitna Borough  
GIS Division  
Information Technology Department  
Updated 2013

## **Matanuska-Susitna Borough History**

The Matanuska-Susitna Borough is in heart of South Central Alaska. It includes part of the Alaska Range, Chugach Mountains, and the Talkeetna and Clearwater Ranges. There are currently three incorporated cities within the Matanuska-Susitna Borough. These are Palmer, Wasilla and Houston. There are also several unincorporated communities and twenty-one (21) recognized community councils. The core area, the area surrounding Palmer and Wasilla, is where the majority of the population live.

Palmer began around 1880 when George Palmer built a trading station on the Matanuska River. The 1913 Nelchina gold stampede brought some of the first settlers. The other mine near Sutton, Chickaloon and Hatcher's Pass fueled growth in these early years. In 1935 President Roosevelt created a relocation program that brought 200 farming families to Palmer. The Matanuska Colony was formed by the Alaska Rural Rehabilitation Corporation to set up agricultural development in Alaska. During the time period between 1935 until the 1960's, Palmer became the primary supply center for the region. It remained the regional commercial center until the new Glenn Highway bypassed Palmer.

Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek. Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad created an overland supply link to Fairbanks and interior Alaska. The railroad and closeness to the gold fields brought the people from Knik to Wasilla. Wasilla prospered as the self proclaimed, "Gateway to the Willow Creek Mining District". This was a very active mining area between 1909 and 1950.

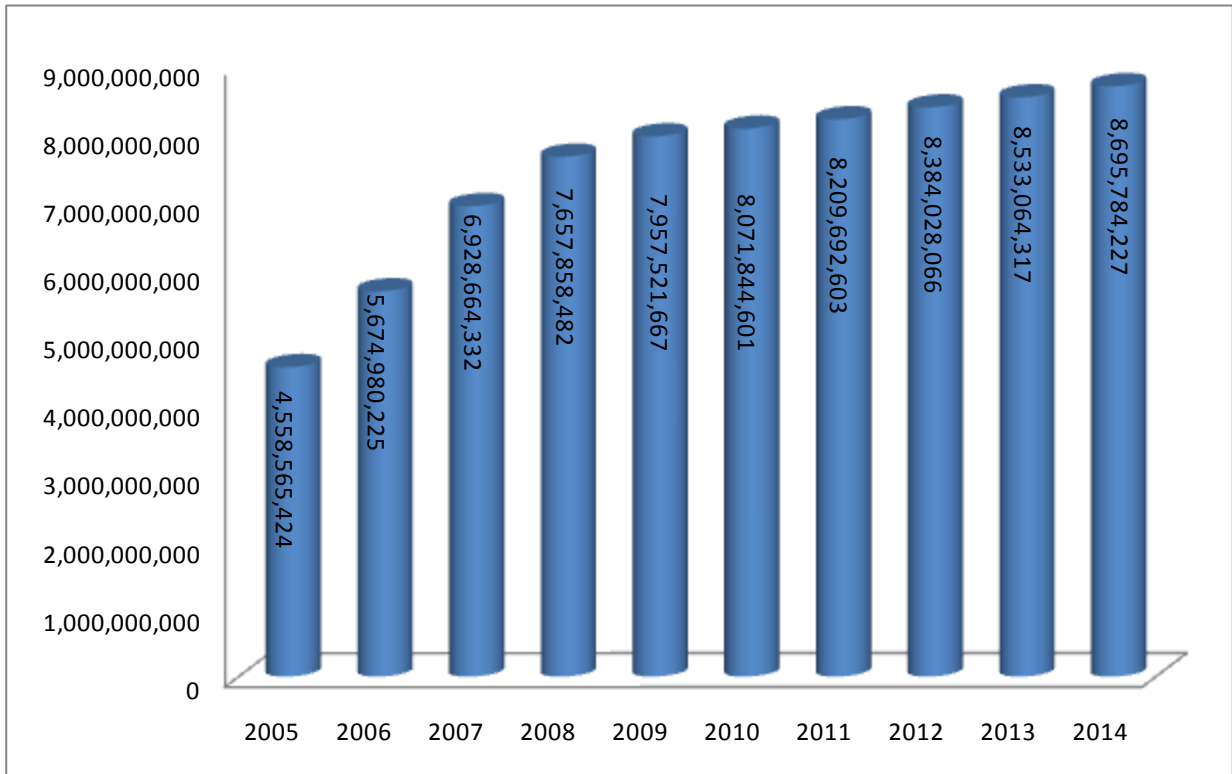
In the early 1970's the changes in the roads which includes the bypass on the Glenn and the subsequent development of the George Parks Highway helped to turn Wasilla into a suburban settlement. Wasilla was incorporated in 1973. Major growth resulted from the 1970's and 1980's Alaska oil boom and pipeline development. By 1984 Wasilla was the commercial heart of the Borough again and was the fastest growing city of its size in the United States.

The City of Houston origins are due to the use of Herning Trail for supplies into the Willow Creek Mining District. The town was named after Congressman Houston of Tennessee and was first seen on the Alaska Railroad maps in 1917. Several coal mines were developed in the area during 1917 and 1918 which supplied coal to the Navy through World War II. In 1953 and 1954, gravel roads and power lines were extended to this area and Houston was settled. The City of Houston was incorporated as a third-class city in 1966 and reclassified in 1973 as a second-class city.

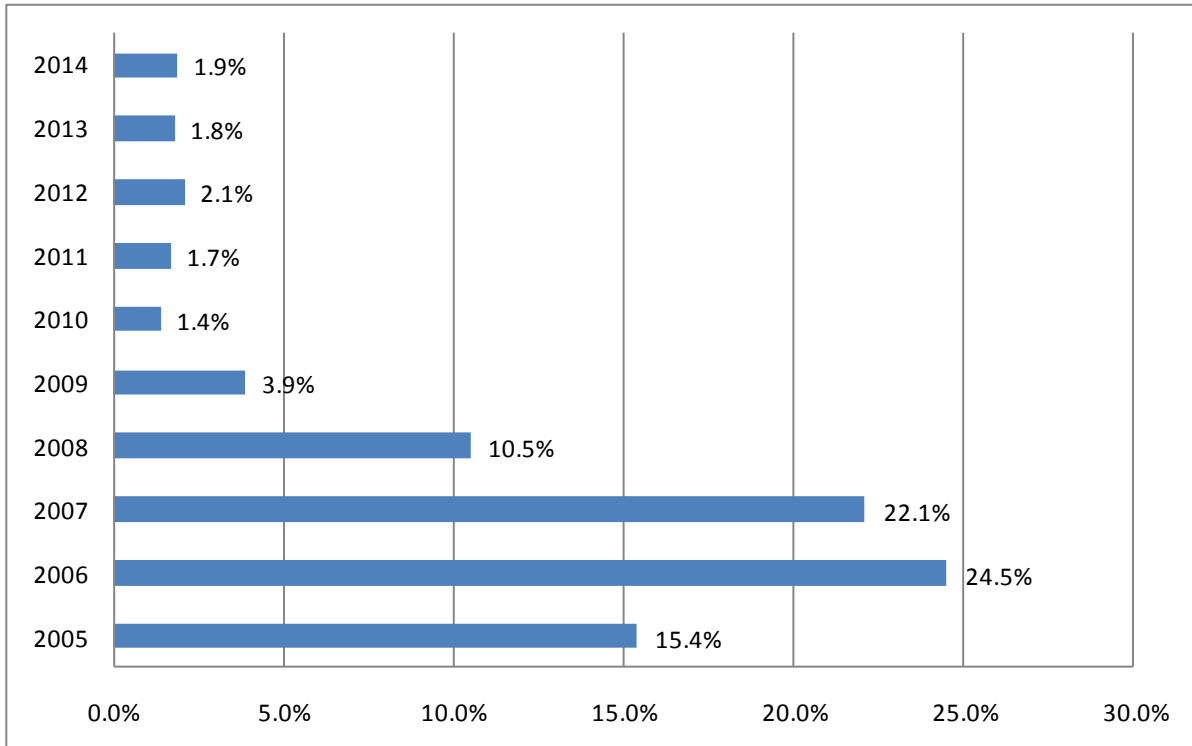
Talkeetna area which is located at the confluence of the Talkeetna, Susitna and Chulitna river started in the 1890's as a trading station. The townsite was established during the construction of the Alaska Railroad. Talkeetna was a winter home and supply point for the gold fields in the Yentna Mining District. Now Talkeetna is a large tourism hub, and a staging area for those who climb Mt. McKinley.

Today the Mat-Su Borough is the fastest growing region in the state. A lot of focus and work within the Borough is getting roads, schools and emergency services built up to support the rapidly growing population.

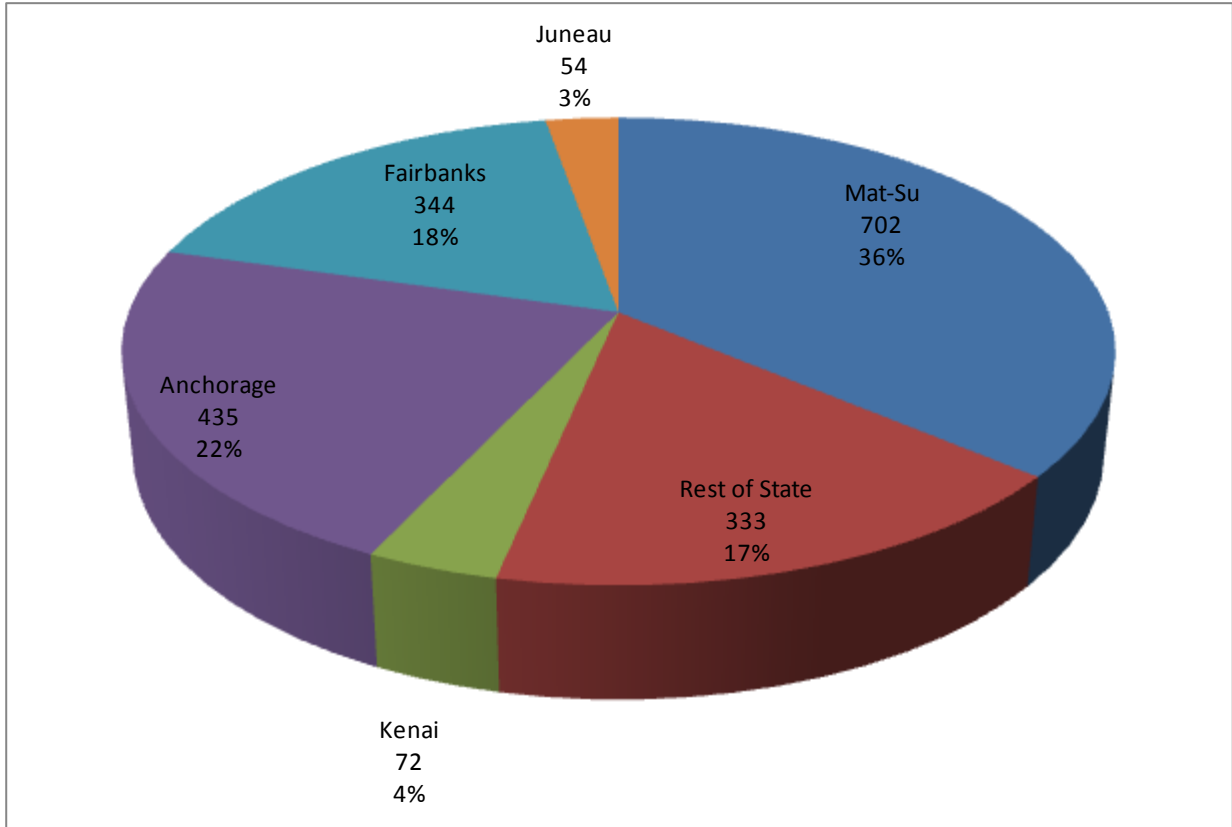
## Mat-Su Borough Certified Assessed Valuation by Year



## Percentage Increase in Mat-Su Borough Assessed Valuation

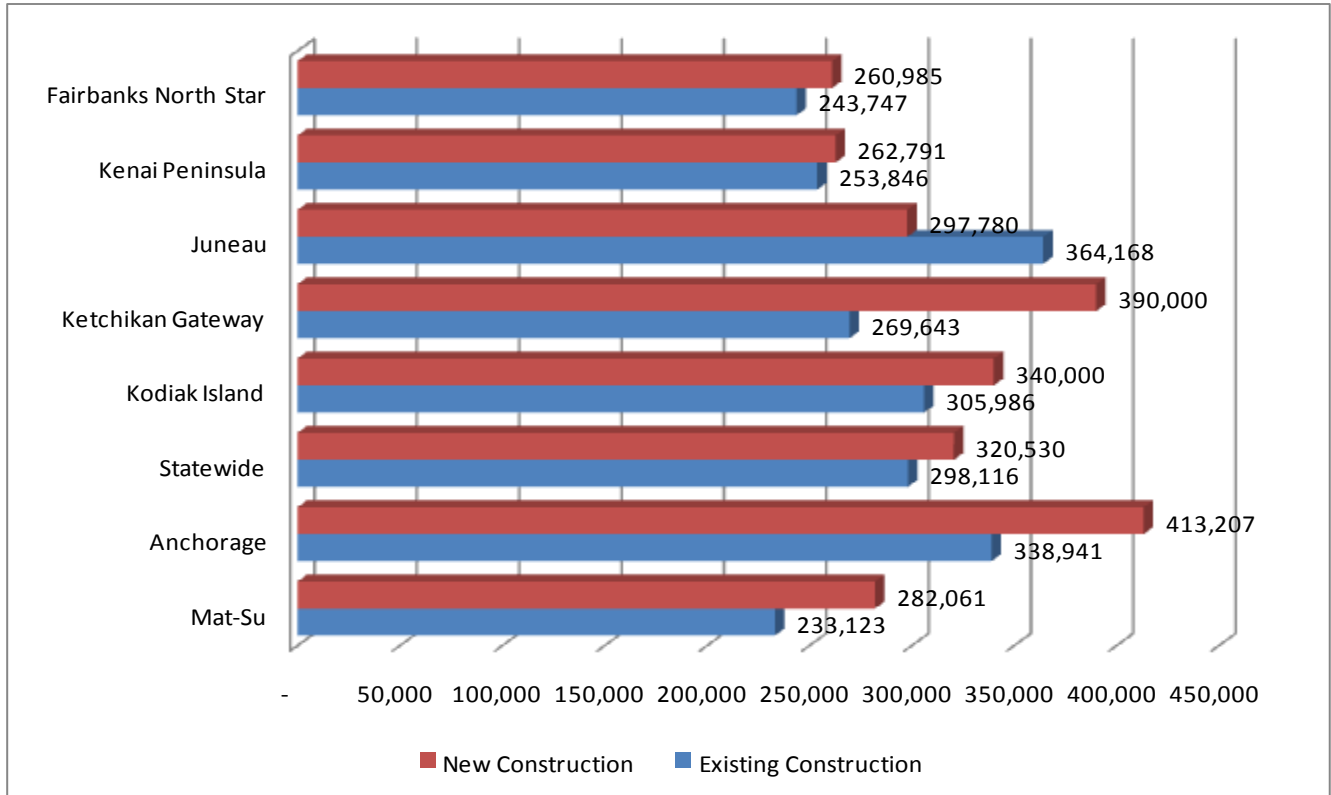


## New Housing Units by Area, 2011



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## Average Sales Price for Homes Across Alaska



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section



# Top Ten Taxpayers

Fiscal Year 2014

Mat-Su Valley Medical Center \$100,823,600

Enstar Natural Gas \$42,438,600

Fred Meyers Stores, Inc \$39,028,082

Alaska Hotel Properties \$38,934,400

Cook Inlet Region, Inc/CIRI Land Development Co. \$30,421,994

Wal-Mart Stores, Inc. \$29,955,275

Global Finance/Gary Lundgren \$25,777,900

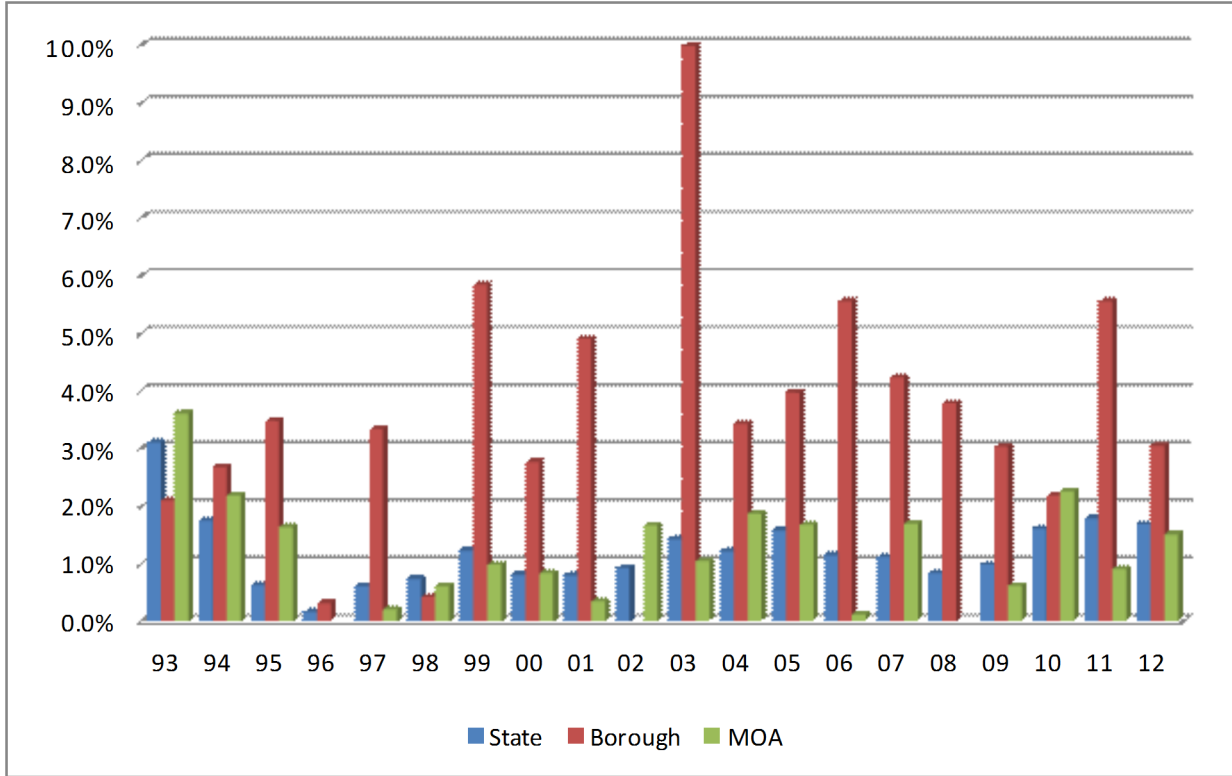
DBC, LLC/Target \$19,243,500

Alaska Pipeline Co. \$18,467,600

GCI/GCI Cable/Alaska Digital \$17,815,500

# Population Growth

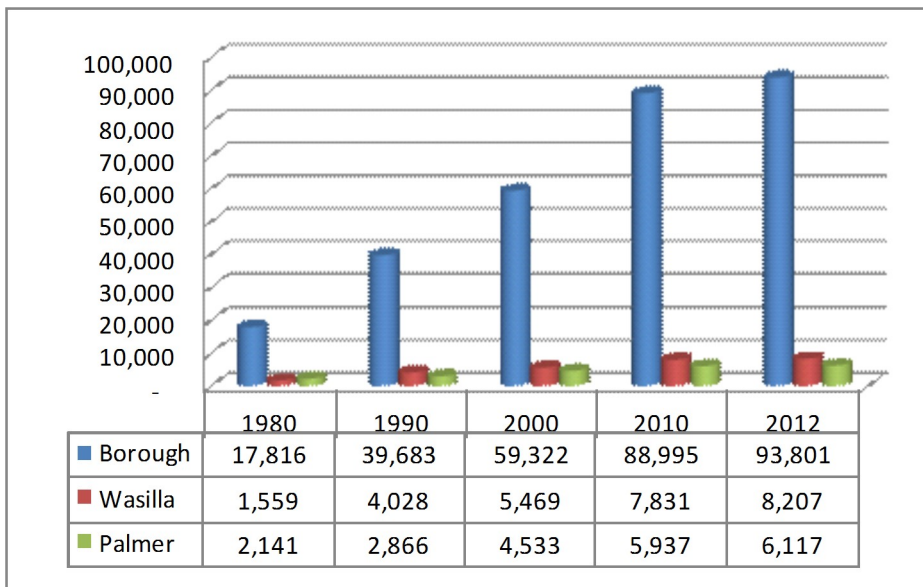
State, Borough & Municipality of Anchorage  
1993-2012



Total Population Growth 1993-2012  
 State of Alaska 27%  
 Matanuska Susitna Borough 97%  
 Municipality of Anchorage 26%

Source: Alaska Department of Commerce, Community and Economic Development

## Borough Population



The Matanuska Susitna Borough is rapidly growing. 2012 population estimate puts the Borough population at 93,801.

The growth between the years of 1992 and 2012 outpaced the growth of both the State of Alaska as a whole and the Municipality of Anchorage by 70%.

Source: Alaska Department of Commerce, Community and Economic Development  
492

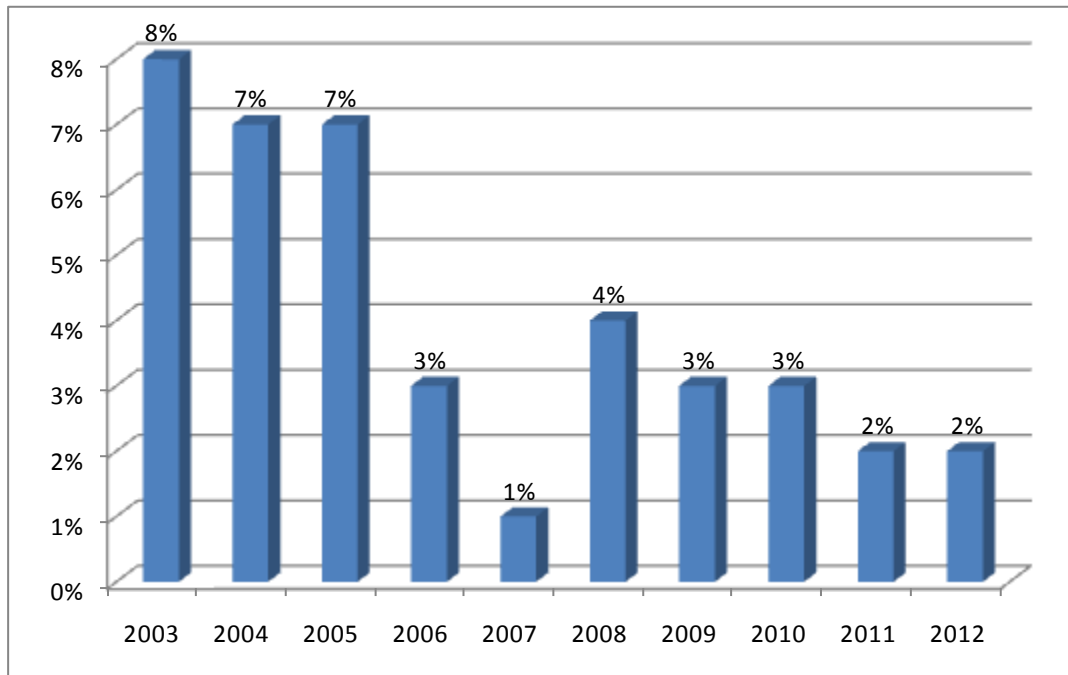
## Major Private Employers

Palmer - Wasilla Health System LLC	Hospital
Wal-Mart Stores	Retail
Fred Meyer Stores	Retail
Matanuska Telephone Association	Utility
Forsythe Transportation	Student Transportation

Source: Alaska Department of Labor and Workforce Development

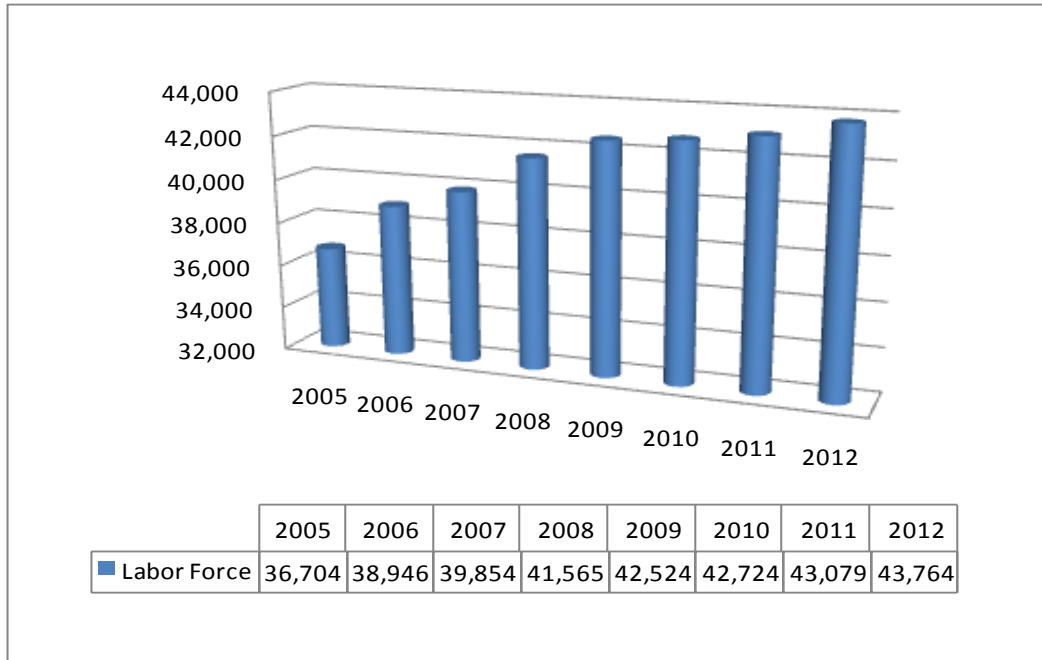


## Job Growth 2003 to 2012



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## Labor Force 2005-2012

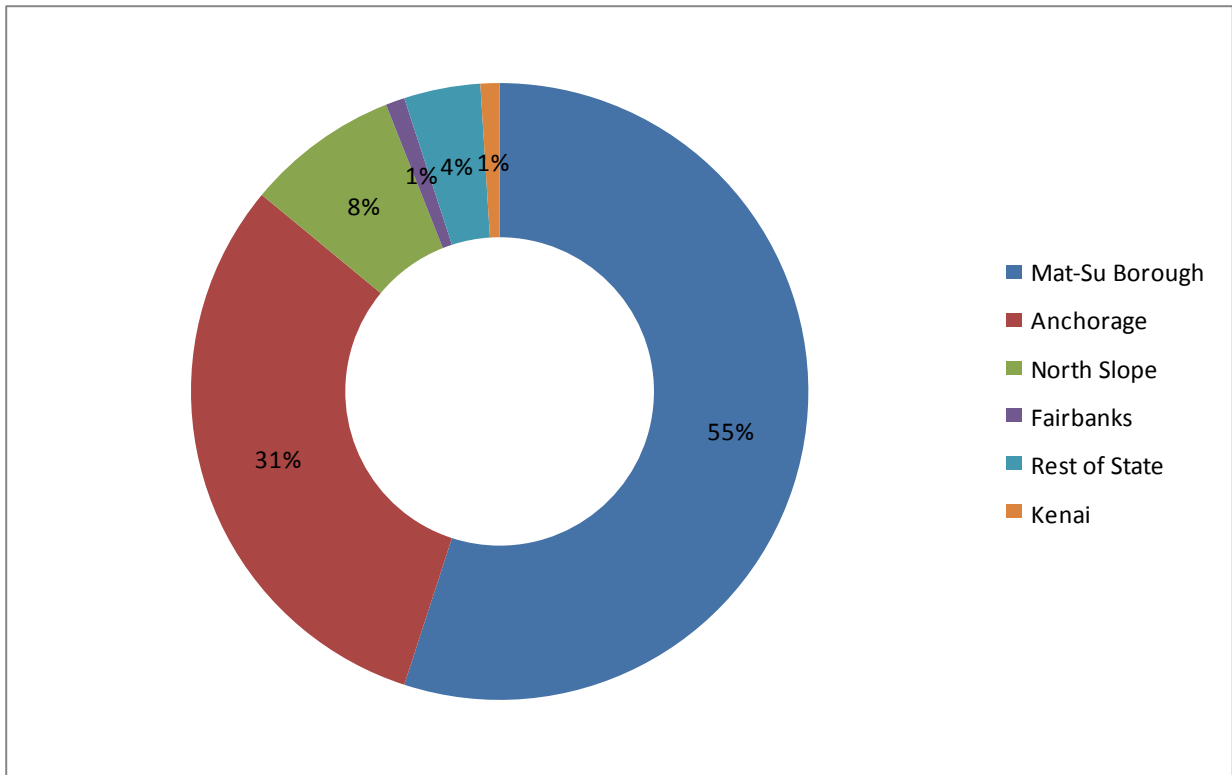


Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Fiscal Year	Personal Income	Per Capita Income
2003	1,890,572,000	28,978
2004	1,979,698,000	29,341
2005	2,119,937,000	30,221
2006	2,304,566,000	31,126
2007	2,603,465,000	33,735
2008	2,834,775,000	35,396
2009	3,298,218,000	39,971
2010	3,403,299,000	40,365
2011	3,649,774,000	41,011

Source: US Census Borough

## Work Location for Mat-Su Residents 2010



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

The State of Alaska estimates that 31% of the working population within the Borough commutes on a regular basis to Anchorage and that 14% commutes to areas outside of South Central Alaska.

	Employment By Industry						
	2012	2011	2010	2009	2008	2007	2006
Goods-Producing	1,964	1,896	1,898	1,954	2,045	2,144	2,100
Natural Resources	174	182	160	128	116	96	115
Construction	1,594	1,505	1,531	1,577	1,648	1,802	1,767
Manufacturing	196	209	207	249	281	246	217
Service-producing	14,202	13,960	13,678	13,326	12,820	12,437	11,968
Trade, Transportation and Utilities	4,504	4,417	4,511	4,583	4,513	4,350	4,103
Wholesale Trade	75	99	84	100	123	133	116
Retail Trade	3,561	3,528	3,391	3,491	3,429	3,296	3,303
Transportation, Warehousing	632	606	846	809	814	781	542
Utilities				183	146	141	142
Information	596	642	621	659	646	663	555
Financial Activities	751	738	740	751	728	744	711
Professional & Business Services	1,213	1,159	1,094	989	929	856	935
Educational & Health	3,955	3,707	3,574	3,353	3,020	2,900	2,811
Leisure and Hospitality	2,402	2,516	2,341	2,274	2,333	2,301	2,236
Other Services	733	743	730	691	626	601	583
Unclassified	47	38	67	27	26	22	33
Government-Total	4,643	4,446	4,267	4,040	3,819	3,657	3,731
Federal	210	216	273	235	207	199	219
State	1,259	1,185	1,166	1,111	1,058	1,002	1,006
Local	3,174	3,045	2,828	2,694	2,554	2,456	2,506
Total	20,808	20,302	19,843	19,320	18,684	18,238	17,799

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## School District Enrollment

<b>Fiscal Year Ending June 30</b>	<b>Average Daily Enrollment</b>	<b>Professional Teaching Staff</b>	<b>Number of Schools</b>
2014	17,317*	*	45
2013	17,247	1,133	45
2012	17,338	1,117	44
2011	16,962	1,247	44
2010	16,653	1,211	44
2009	16,464	1,186	41
2008	16,115	1,120	40
2007	15,847	1,089	37
2006	15,440	1,051	37
2005	14,662	1,001	36
2004	14,315	945	36

\*2014 Enrollment is a projection. The actual will not be available until October 31st. Also, the Professional teaching Staff will not be known until then.



## Glossary of Key Terms

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<b>Accrual Basis</b>	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
<b>Adopted Budget</b>	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
<b>Amended Budget</b>	A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications). The amended budget in this presentation is as of May 31, 2013.
<b>Amortization</b>	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
<b>Annual Budget</b>	A budget developed and enacted to apply to a single fiscal year.
<b>Appropriation Ordinance</b>	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
<b>Areawide</b>	Encompassing the entire area within the boundaries of the Borough.
<b>Assessed Valuation</b>	The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-Exempt property is excluded from the assessable base.
<b>Available Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.
<b>Basis of Accounting</b>	A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
<b>Block Grant</b>	A grant given to a City within the Borough with no specified purpose.
<b>Bond</b>	A type of long-term promissory note, frequently issued to the public as a security-regulated under federal securities laws and state law. Under Alaska law the borough may issue general obligation bonds, revenue bonds and assessment bonds. To date it has only issued general obligations bonds. General obligation bonds may be issued without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general obligation debt. The issuance of long-term debt will be only for



## Glossary of Key Terms

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	construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.
<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption or the plan finally approved by that body.
<b>Budgetary Control</b>	The control or management of a government or enterprise in accordance with and approved budget to keep expenditures within the limitations of available appropriations and available revenue.
<b>Budget Document</b>	The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. It provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. Additional sections consists of schedules supporting the summary. These schedules show in detail the past year' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel, supplemental information, and a glossary.
<b>Capital Projects</b>	Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land, the construction of a building or facility, or the purchase of equipment.
<b>Capital Projects Funds</b>	Funds Established to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
<b>Comprehensive Annual Financial Report (CAFR)</b>	The official annual report of a government. It includes Government-Wide Financial Statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provision, extensive introductory material and a detailed Statistical Section.
<b>Charges for Service</b>	(Also called User Charges or Fees) The charges for good or services provided by local government to those private individuals and entities who receive the service. Such charges reduce the reliance on property tax funding.
<b>Component Unit</b>	Entity separate from the Matanuska-Susitna Borough with legal, financial, and/or administrative autonomy, but for which the Borough's elected officials are accountable, either directly or indirectly. The Borough has only one component unit, the Matanuska Susitna Borough School District.
<b>Contractual Service</b>	A service rendered to the Borough by private firms, individuals, or other Borough department on a contract basis.

## Glossary of Key Terms

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<b>Debt Service</b>	Payment of interest and principal related to long-term debt.
<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
<b>Department</b>	The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.
<b>Depreciation</b>	Expense allowance made for wear and tear on an asset over its estimated useful life.
<b>Division</b>	A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>EDA</b>	Economic Development Agency
<b>Enhanced 911 Fund</b>	A fund established for the collection of E-911 service fees on each wireless or wireline within the Borough and to provide funds for maintenance of the system.
<b>Enterprise Funds</b>	Funds which account for certain activities for which a fee is charged to external users for goods or services. Operations are generally operated and accounted for in a manner similar to private businesses.
<b>EPA</b>	Environmental Protection Agency
<b>Expenditures</b>	General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.
<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The borough's fiscal year extends from July 1 to the following June 30.
<b>FHWA</b>	Federal Highway Administration
<b>FAA</b>	Federal Aviation Association

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<b>FTA</b>	Federal Transit Administration
<b>FTE</b>	Full-Time Equivalent
<b>Fund</b>	An accounting entity designed to isolate the expenditures/expenses and revenues of various programs or services. Funds are classified according to type: general, enterprise debt service, etc. The expenditures/expenses and revenues are accounted for according to generally accepted accounting principles.
<b>Fund Balance</b>	Difference between assets and liabilities reported in a governmental fund.
<b>General Obligation Bonds</b>	Bonds for the payment of which the full faith and credit of the Borough are pledged.
<b>Grants</b>	Contributions of gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
<b>Interfund Charges</b>	Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.
<b>Interfund Transfers</b>	Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.
<b>Investment Income</b>	Revenue associated with management activities of investing idle cash in approved securities.
<b>Landfill Closure/ Postclosure</b>	Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.
<b>Mill Levy or Mill Rate</b>	A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of \$1 of tax per \$1,000 of assessed value.
<b>Mill Levy Limitation</b>	The limitation in the Budget Year of the mill rate that may be levied in a taxing jurisdiction.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when

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purchased of when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

<b>Operating Budget</b>	Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).
<b>Personnel Services</b>	Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, and health and life insurance.
<b>Property Tax</b>	A tax levied on the assessed value of property.
<b>Proprietary Funds</b>	A type of fund that accounts for governmental operation that are financed and operated in a manner similar to private business enterprises.
<b>Property Tax Exemption</b>	State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portion of owner-occupied residential properties.
<b>Proposed Budget</b>	A budget that is prepared by the Manager for presentation to the assembly.
<b>Service Area</b>	A geographic area that provides specific/additional services not provided for on a general basis. A service area also has taxing authority to provide the special service.
<b>Special revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Tax Levy</b>	The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
<b>Tobacco Excise Tax</b>	A tax on all tobacco products sold in the Borough.
<b>Transient Accommodation Tax</b>	5% tax on hotel/motel occupancy levied areawide.
<b>USFWS</b>	United States Fish & Wildlife Services
<b>USDA</b>	United States Department of Agriculture

