

Matanuska-Susitna Borough



Annual Approved
Budget
Fiscal Year 2015

**ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING
JUNE 30, 2015**



MATANUSKA-SUSITNA BOROUGH

JOHN M. MOOSEY, BOROUGH MANAGER

TAMMY E. CLAYTON, DIRECTOR OF FINANCE

MATANUSKA-SUSITNA BOROUGH
2015 Approved Annual Budget
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MATANUSKA-SUSITNA BOROUGH

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To the Honorable Mayor and Borough Assembly:

Submitted herewith is the fiscal year 2015 Assembly approved comprehensive annual budget for the Matanuska-Susitna Borough. The fiscal year 2015 budget was formally adopted by the Assembly on May 8, 2014, then vetoed on May 16, 2014 by the Mayor. The Assembly finalized their vote on the budget on May 20, 2014 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 modified 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 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 2015, beginning and ending fund balances and reconciliations, revenue and expenditure summaries and graphs for fiscal year 2013, 2014 and 2015 and personnel comparisons for the current year and prior years. 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 two enterprise funds. The first is for the operation of Solid Waste and the second is for the operation of Port MacKenzie. A third was initially established for the operation of the M/V Susitna, however the vessel is currently being marketed to potential buyers.

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 two referenced 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 Emergency Services 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, various information about demographics, economics, geography and community and a Glossary.

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 2015 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 96,000, and we are behind on infrastructure to support that population. We are currently building infrastructure in our schools, Borough service centers and our transportation systems. 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 excise tax), 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.

For the Long-Range, the direction of infrastructure building and limited increases in property tax is expected to continue for the foreseeable future with the exception of increases related to approved ballot propositions for infrastructure. A five year plan for School Infrastructure was approved by the voters in October 2011. The project approved totaled \$214 million. As noted in the debt service section, we have issued School Construction Bonds in fiscal year 2012, 2013 and 2014. Phase IV will be issued in fiscal year 2015 and Phase V in fiscal year 2016. Prior to October 2016, needs will be reviewed to determine if another School Bond Proposition will go on the October 2016 ballot.

There is also Long Range Planning with regards to Transportation Systems. In October 2011, a ballot proposition was approved by the voters for Transportation System Bonds for 32.2 million provided we received a match from the State of Alaska. We indeed received that match and Bonds were issued. A second proposition for \$16.2 million was approved October 2013 also requiring a match. In April 2014, \$1.6 was approved as a match. A bond in that same amount will be issued along with the School Bonds in March 2015, making the first payments in fiscal year 2016.

In addition to infrastructure, Long Range plans are being implemented to transition from volunteers to full-time paramedics and fire-fighters in the Core Area (The area between and surrounding the Cities of Palmer and Wasilla). The first phase will be implemented in fiscal year 2015 with the approval of seven new paramedic position. An annual review will be conducted with each future budget season and in consideration of available revenues.

Another Long Range Project is the Port Mackenzie Rail Extension. The goal of the Port MacKenzie Rail Extension project is to construct a railroad embankment and rails approximately 32 miles from Port MacKenzie to the Alaska Railroad mainline near the City of Houston to allow for faster and less expensive transportation of bulk commodities from and to the Interior of Alaska. This will significantly expand opportunities as Port Mackenzie. This project began in fiscal year 2010 and will continue at least through 2017.

On August 26, 2014 the Assembly will review their Long Range priorities. The specific projects include the following.

- Port MacKenzie Rail Extension
- Transportation Bond for school access match from the state
- Port MacKenzie Dock Pile Protection and Impress System
- Seward Meridian Parkway Extension North, Phase II (Palmer-Wasilla Highway to Seldon Road)
- Interchange for Port MacKenzie Access
- Borough Septage & Leachate Facility, Phase I
- Fish Protection
- Consolidated Fleet Services Complex
- Substandard Road and Bridge Improvements
- South Gateway Visitor Center
- Government Peak Recreation Area

- South Denali Visitor Center
- Emergency Operations Center
- Brett Memorial Ice Arena Renovations
- Palmer and Wasilla Swimming Pool Renovations
- Museum Drive Extension (Parks Highway Connector)
- Parks Highway Wasilla Alternative Corridor & Advance ROW Acquisition

The Borough had a Strategic Plan which expired December 21, 2012. The current Manager and Assembly have chosen to not enact a new Strategic Plan.

FISCAL YEAR 2015 COMPREHENSIVE BUDGET: THE TIME TABLE AND THE MAJOR ASSEMBLY AMENDMENTS TO THE MANAGER'S PROPOSED BUDGET.

On April 15, 2014 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 throughout the Borough were held by the Assembly on the proposed fiscal year 2015 budget on May 1st, 2nd and 5th. The Assembly began deliberation on the budget on May 7, 2014. Deliberations continued on May 8th. The proposed budget as amended was adopted on May 8, 2014. On May 16th, the Mayor vetoed certain assembly amendments to the budget. The Assembly took up the veto May 16, 2014. The veto was not overridden by the Assembly.

This budget as now approved may subsequently be amended at the request of a Department Director for an amendment within a department and within a fund. Such an amendment requires the approval of the manager. If funds are to be transferred from a certain fund to a capital project fund approval of the Assembly is required.

The fiscal year 2015 assembly adopted comprehensive budget includes the Borough's general operations, the school district's operations, special revenue operations including road, fire and special service areas, enterprise operations, debt service and certain capital projects and grants. There was one technical amendment to the budget. This was to record the additional revenue to be received from the State of Alaska for increased funding for State Shared Revenues. The Assembly also proposed and 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. It had equated to 25 percent of the budgeted expenditures of the operating funds. The Assembly passed a proposal to decrease that to 22.2% of the operating expenditures of the fiscal year 2015 budget, excluding the operating budgeted expenditures of the school district. The amount reserved was \$24,943,453. Also, the Assembly approved to increase the Emergency Response Reserve from \$50,000 to \$1,200,000.

Upon approval of the Assembly amendments, the mill levies were set. The areawide mill rate was approved at a rate of 9.662 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:

- Addition of 4.00 new positions (\$486,047). One in each of the departments of Finance, Community Development, Public Works and Capital Projects.
- Addition of funds for trail construction and construction of a kitchen at the Chalet in the Hatcher Pass Area (\$325,000).
- An increase of the E-911 Surcharge from \$1.00 to \$2.00 per wireline and wireless telephone number (\$1,100,000).
- Transfer from the School Site Acquisition Reserve to upgrade the road to Machentanz Elementary School. (\$1,000,000).

FISCAL YEAR 2015 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 MAINTAINENCE OF THE MINIMUM FUND BALANCE RESERVE.

The fiscal year 2015 assembly adopted comprehensive budget is approximately \$22 million less than the 2014 revised budget. A major decrease was for education. For education operations the decrease amounted to approximately \$20 million. In fiscal year 2014, they had included a \$30 million dollar grant in their budget. Additionally, Capital decreased \$8 million and General Government increased \$4 million.

FISCAL YEAR 2015 BUDGET TOTALS \$409,059,165.

Overview The adopted comprehensive budget for fiscal year 2015 totals \$405.1 million. Included in this total is \$269.2 million for school operations, \$34.2 million for debt service, \$54.7 million for Borough operations, \$9.9 million for fire service area operations, \$11.5 million for road service area operations, \$9.9 million for enterprise operations, \$11.1 million for capital projects, \$.7 million for the dust control program, \$1.9 million for miscellaneous grants, and \$2.0 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 funds in which the fund balance increased or decreased by 10% or more. Those funds and a description of the increase or decrease are as follows.

TABLE 1

Fund Balance with a Change of 10% Increase/Decrease				
NO.	Fund Title	Estimated Fund Balance, after Reserves, As of June 30, 2014	Estimated Fund Balance As of June 30, 2015	
100	Areawide General	12,983,023	116,531	Decrease is a result of expenditures exceeding budgeted revenues by utilizing the unassigned fund balance.
	Aggregate Non-Major Funds	13,571,174	11,284,730	Decrease is the result of increased expenditures exceeding budgeted revenues and utilization of the fund balances.

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, 2013. For fiscal year 2015 that amount was \$25,982,579.

The School Administration gave a presentation on their budget during the Joint School Board/Assembly meeting on April 1, 2014. They requested \$52,830,472 as the local contribution for education. The Assembly approved \$51,219,720, which was the same amount they approved in the fiscal year 2014.

In addition to the direct contribution to the school district from local sources, \$29,812,414 must be provided for school construction debt service and related expenses. Of the \$29,812,414 in debt service payments and related costs, it is estimated that the Borough will receive \$20,319,499 from the state for reimbursement on the school related construction bonds. The portion of school debt borne by the taxpayers for fiscal year 2015 is budgeted at \$9,492,915. The total local appropriation for education related costs, including operations and gross debt service, is \$298,974,824. The total appropriation amounts to 74 percent of all fiscal year 2015 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 2

SCHOOL SUPPORT					
	Federal	State	Local	Borough	Total
Operate Schools	7,498,130	206,321,543	4,051,017	51,291,720	269,162,410
Debt Service		20,319,499		9,492,915	29,812,414
Total	7,498,130	226,641,042	4,051,017	60,784,635	298,974,824

TABLE 3

	Amount	Mill Rate Equivalent
School debt service	\$29,812,414	3.75
State reimbursement	20,319,499	2.56
Local portion of non-reimbursed school debt	\$ 9,492,915	1.19

The adopted budget for the school district for operations for the fiscal year 2015 budget is \$269,162,410 as compared to the budget for the district for fiscal year 2013 of \$288,677,943, a decrease which relates to a \$30 million grant included in the fiscal year 2014 budget. There were no requests from the district for amendments to their 2014 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 2015 budget shows an increase of approximately \$1.7 million in total taxes. This relates to an increase in the mill rate for the debt service payments.

Overall, the Borough experienced an increase in assessed value of approximately 2.81 percent. This increase in assessed value is namely due to the new residences and commercial buildings that were constructed over the past year and a reevaluation of residential and recreational lake front properties. Regarding new construction, while the volume of new construction has declined, new construction of both residential and commercial has continued. The following table, Table 4, illustrates the units

built and value of both commercial and residential construction over the last several years including the most recent year.

TABLE 4

FISCAL YEAR	Residential		Non-residential	
	No. of Units	Value	No. of Units	Value
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
2015	537	118,562,500	29	19,128,900

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 \$60 million.

TABLE 5

FISCAL YEAR	ENTITLEMENT	STATE REIMBURSEMENT	UNFUNDED STATE MANDATE
1990	\$ 746,941	\$ 220,216	\$ 526,725
1995	2,246,435	154,750	2,091,685
2000	3,157,014	-0-	3,157,014
2005	5,196,599	-0-	5,196,599
2010	7,529,667	-0-	7,529,667
2011	7,926,134	-0-	7,926,134
2012	8,480,927	-0-	8,480,927
2013	9,005,861	-0-	9,005,861
2014	8,963,882	-0-	8,963,882
2015	10,105,249	-0-	10,105,249

If the state had funded this program, the mill levy could have been reduced in the areawide fund alone by .89 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 11 new positions and 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 plus anticipated debt issuance in fiscal year 2015 (\$299,455,000) is far below that mandated level of \$625,791,775.

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

TABLE 6

FUNDING ALLOCATION	MILLAGE
Contribution to Education	6.450 mills
New Voter Approved net debt service for School Bonds	.282 mills
Net debt service on all other School Bonds	.908 mills
Debt Service on all other bonds	.399 mills
Borough Operations and Capital	.733 mills
Unfunded Mandates	.890 mills
Areawide Mill Rate	9.662 mills

Overall the general fund expenditures and transfers increased by \$3 million from the revised 2014 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 funding for eleven new positions. Additionally funds are included for the further development and expansion of infrastructure for Hatcher Pass. Funds were also transferred for the upgrade of the road to Machentanz Elementary School. Also, expenditures were increased to meet the debt service requirements for the new debt for educational facilities. Additionally funds were approved to meet the specific goals of each department as addressed below.

DEPARTMENTAL GOALS AND OBJECTIVES

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 2015 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. Process evaluations are underway with the assistance of Five Star Group. In addition, a new personal management system planning and implementation will be during fiscal year 2015.

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 cards at all facilities, implement and/or upgrade the human resources/payroll system, implement an automated electronic patient care reporting 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 at all facilities, 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. Additionally, other goals include the upgrades to the LOGOS financial systems and the Govern Assessment tax billing and collection system. Lastly, two other major goals are the completion of the scanning project and the completion of the Multimedia project in Assessments.

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 mission of the Public Works Department is to provide safe and efficient operation and maintenance of Borough roads, vehicles and facilities as well as cost effective and safe disposal of municipal solid waste. The following are the Department's key objectives during fiscal year 2015. Complete operational and financial assessment of Talkeetna Sewer and Water and begin implementation of an improvement plan in order to achieve high quality service along with financial viability of the special service area fund. Complete Central Landfill management and sequencing plan to support permit renewal and long term financial stability of the enterprise fund. Develop long term leachate strategy for Central Landfill and begin financing plan development. Improve level of service while creating efficiencies in the Road Service Area maintenance system. Develop long term strategy for traffic light maintenance in coordination

with the State of Alaska. Continue to improve contract oversight for road maintenance and upgrade projects. Improve coordination and information sharing with residents and community leaders to advance responsiveness to resident and community needs and desires. Implement required State and Federal safety measures establishing compliance with OSHA regulations to reduce risk and create a safer working environment.

Emergency Services Department:

Goals for the 2015 Department of Emergency Services (DES) center around the recommendations made by Matrix Consulting Group with whom the Borough contracted to audit the Department in 2013. The recommendations include improving the efficiency of the DES organization structure, improving the availability, standardization, and utilization of operational data, improving fire services training, standardizing Fire Prevention efforts on a Borough-wide basis, improving the DES fleet services operation, developing a vehicle and apparatus plan for each fire department in the Borough consistent with the response capabilities and risks found in the FSA's, improving the Emergency Operations Center set-up processes, improving firefighter recruiting efforts, improving emergency response procedures for fire calls, and, providing public education related to Wildland fire prevention and emergency preparedness to the residents of the Borough. Also, the planning for a permanent Emergency Operation Center with plans for an inter-governmental partnership will be implemented. Additionally, we will continue to review the potential for consolidation of our Fleet Services maintenance facilities (DES, Public Works, and the School District), and the consolidation of the E-911 and Dispatch Centers (Cities of Palmer and Wasilla).

Community Development Department:

As part of our goals, we will 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. Also we will 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 and develop maintenance program for indoor facilities as well as renovation/replacements plans.

Capital Projects Department:

The Capital Projects Department will continue to be a responsive and efficient organization that strives to deliver quality infrastructure that addresses public needs by 1) providing timely and effective project management, 2) ensuring that Borough roads, bridges, and facilities are built to quality standards, 3) instituting uniform and efficient procurement processes, 4) enhancing awareness of procurement processes and ensuring for fair competition, and 5) supporting Borough planning activities.

In Fiscal Year 2015, the Department is on track to deliver two new schools in the summer of 2014, begin construction on a new Jr/Sr High School and a new high school addition with completion in 2015, begin design on 6 school district-wide projects totaling over \$21M, continue construction on 16 road projects totaling nearly \$100M with the completion of 9 in the summer of 2014, begin construction of two new fire stations and a library, and complete two school roof

replacements. Additionally, the Department continued to oversee the Point MacKenzie Rail Extension project, estimated at \$272 million.

CAPITAL

Approved in the capital projects/grant budget was \$415,000 for matching funds for numerous grants. At one time, many grants did not require a match. That unfortunately is a thing of the past. \$250,000 of these funds will provide match for grants as approved by the Assembly through adoption of a Resolution. Also included is \$150,000 as a grant match for the Human Services Grant and \$15,000 for upgrading a crossing on Puritan Creek Trail.

Besides funds for matching grants, \$150,000 was approved for various Planning Projects such as Transportation Planning & Regional Coordination within the Borough. \$675,000 was approved for various recreational projects such as for the Hatcher Pass Recreational Area and the Jim Creek Area. \$1,000,000 was transferred to upgrade the road to Machentaz Elementary.

The dust control road matching funds program was approved at \$710,000. This amount represents the amount projected as vehicle tax revenue for this program for fiscal year 2015. If amounts are received in excess of \$710,000, 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, \$1,436,000 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 decreased by approximately \$27,000 as compared to fiscal year 2014.

Fund 202: Enhanced-911 With regards to revenues, the Assembly approved increasing the fee from \$1.00 to \$2.00 which increased revenues by \$1,100,000. The budgeted expenditures were recommended by the Enhanced 911 Advisory Board. The Assembly amended the budget by adding \$500,000 for payment of the Dispatch Contract. This along with the budgeted expenditures recommended by the Advisory Board were approved. 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 also \$1,000,000 for E-911 Equipment.

Fund 203: Land Management Operations The budget for the Land Management Fund shows an overall increase of \$486,000 for operations. This relates to another reorganization of the department. \$125,000 was also budgeted for Municipal Entitlement Land Survey.

Fire Service Areas

This past year Lease, Certificates of Participation in the amount of 8,585,000 were issued for a new building in the Wasilla-Lakes Fire Service Area. This building will be used for fire, ambulance and rescue operations. The current Station 5-1 structure is not adequate for the current or future needs of the Department. The new station will be near the Mat-Su Regional Medical complex in order to maintain an aerial apparatus within the maximum credited response distance. It is located on Fireweed Road at the intersection with South Terrace Court at Mile 37 of the Parks Highway (Frontage Road). Annual debt service payments are approximately

\$760,000 per year of which the Fire Service Area will pay 49% and the Areawide fund will pay 51%. The first payment will be due during fiscal year 2015.

In addition to the buildings, Wasilla-Lakes is proposing \$600,000 for Fill Site Construction and \$800,000 for a new Engine and related equipment. Butte has proposed \$125,000 to upgrade Station 2-1. Also, West Lakes Fire Service Area is proposing \$100,000 Command & Control Building Live Fire Training Facility.

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 2015, we have incorporated the transfer totaling \$5.2 million for road capital projects within the budget. The specific projects were identified in Assembly Memorandum 14-010 and approved by the Assembly on February 4, 2014.

Other Service Areas: The other service areas are status quo with the exception of Talkeetna Water and Sewer. That fund had a 2015 deficit of \$320,504 which is an increase of approximately \$100,000 from fiscal year 2014. This must be addressed. As such, this budget includes a rate hike of 10%.

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. Rate increases will be proposed in fiscal year 2015 in order to continue to eliminate the deficit in operations. Regarding capital, \$75,000 was approved to repair the residential scale at the Central Landfill and for a study.

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.

Unfortunately the Port has not experienced the revenues expected. As such, in accordance with direction from our auditors, fund operations will be paid by the general fund through a transfer to the Port Enterprise Fund. The transfer is for operational expenses (less depreciation) plus the principal payment on the debt. The amount was \$746,024. The Assembly amended and increased that amount to \$831,224. Plus \$798,322 was transferred from Port related Projects that were complete.

MV Susitna Fund At the time this budget was approved, the disposition of the vessel was not known. As such, this budget was prepared and approved with the expectation the vessel will remain in Ketchikan area until that is determined. The expenses included in this budget are for insurance, fuel, and periodic exercise of the vessel and testing. A transfer from Areawide funded projects that are complete in the amount of \$2,425,000 was approved to cover prior and current year expenditures.

PERSONNEL

In the Manager's proposed budget, seven new positions were proposed for Paramedics. Amendments were made by Assemblymembers and approved to add four additional full time equivalent (FTE) positions in this budget. One new position each were added in the departments of Finance, Community Development, Public Works, and Capital Projects. This included a Property Conveyance/Records Tech, a Land Management Specialist, a Civil Construction Project Manager and a Right of Way Acquisition Officer.

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. A reservation for the minimum fund balance of 22.2% 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 \$298 million (74 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

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

Jim Sykes
Matthew Beck
Steve Colligan

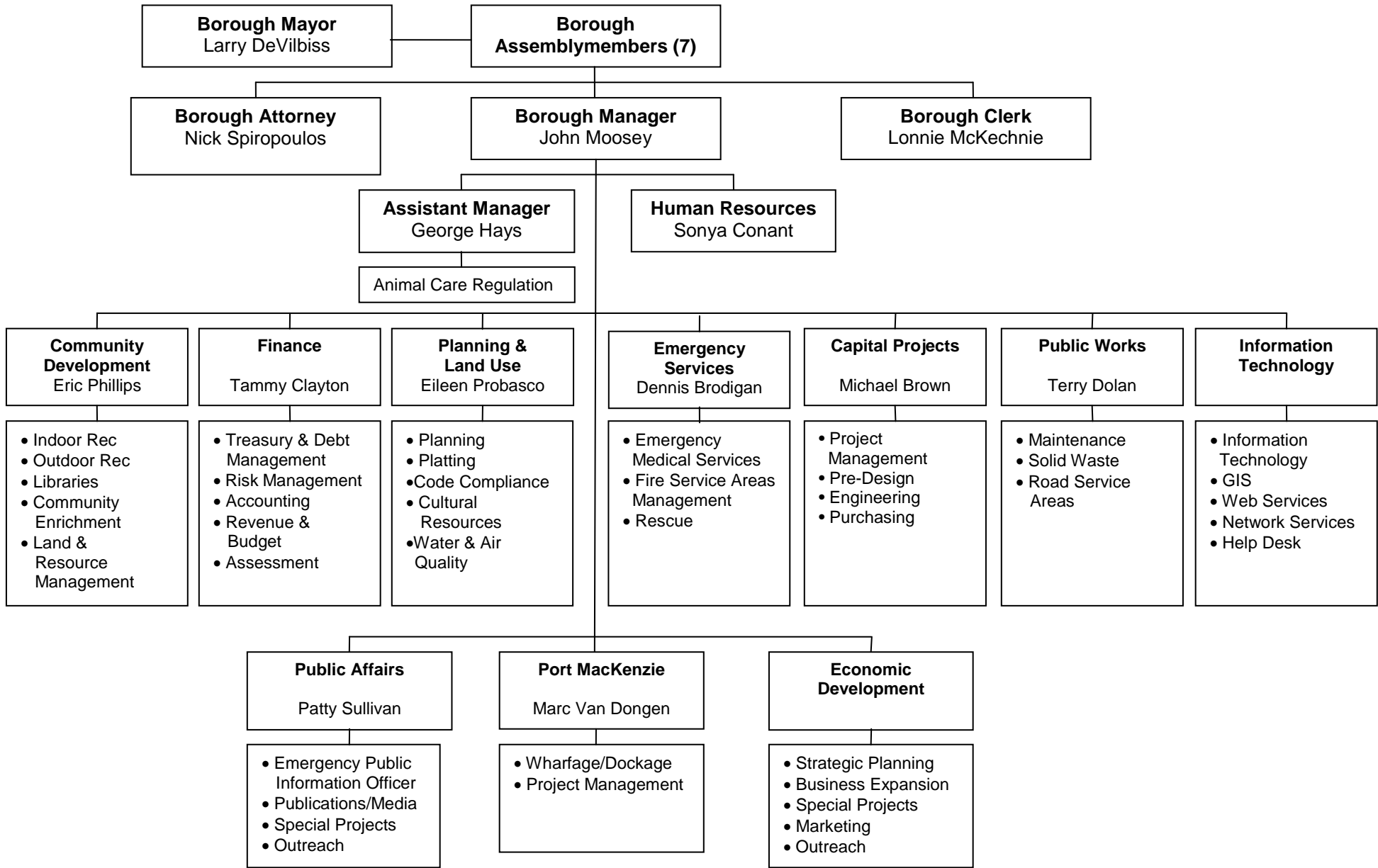
Darcie Salmon
Jim Colver
Vern Halter



BOROUGH STAFF

John Moosey
George Hays
Nicholas Spiropoulos
Lonnie R. McKechnie
Tammy E. Clayton
Mike Brown
Eric Phillips
Dennis Brodigan
Eileen Probasco
Terry Dolan
Dave Dunivan
Cheyenne Heindel
Marc Van Dongen
Patty Sullivan

Borough Manager
Assistant Borough Manger
Borough Attorney
Borough Clerk
Director of Finance
Capital Projects Director
Community Development Director
Director of Emergency Services
Planning & Land Use Director
Director of Public Works
Borough Assessor
Revenue & Budget Manager
Port Director
Public Affairs Director



Non-code Ordinance

By: Borough Manager
Introduced: 04/15/14
Public Hearing: 05/01/14
Public Hearing: 05/02/14
Public Hearing: 05/05/14
Amended: 05/07/14
Amended: 05/08/14
Adopted: 05/08/14

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 14-014**

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, ESTABLISHING THE RATE OF LEVY FOR ALL BOROUGH FUNCTIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2014 THROUGH JUNE 30, 2015.

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.....	48,723,991
200	Non-Areawide.....	4,551,591
202	Enhanced 911.....	1,549,781
203	Land Management.....	1,390,349
248	Caswell Fire Service Area.....	260,703
249	West Lakes Fire Service Area.....	1,716,483
250	Wasilla-Lakes Fire Service Area.....	6,147,626
251	Butte Fire Service Area.....	523,622
253	Sutton Fire Service Area.....	171,985
254	Talkeetna Fire Service Area.....	263,297
258	Willow Fire Service Area.....	419,696
259	Gr. Palmer Consol. Fire Service Area.....	448,216
265	Road Service Area: Administration.....	2,132,860
266	Grid Roller Maintenance.....	15,000
270	Midway Road Service Area.....	533,039
271	Fairview Road Service Area.....	524,454

272	Caswell Lakes Road Service Area.....	426,541
273	South Colony Road Service Area.....	975,275
274	Knik Road Service Area.....	1,252,367
275	Lazy Mountain Road Service Area.....	180,075
276	Greater Willow Road Service Area.....	540,328
277	Big Lake Road Service Area.....	785,942
278	North Colony Road Service Area.....	152,836
279	Bogard Road Service Area.....	845,670
280	Greater Butte Road Service Area.....	420,516
281	Meadow Lakes Road Service Area.....	882,191
282	Gold Trail Road Service Area.....	949,755
283	Gr. Talkeetna Road Service Area.....	472,872
284	Trapper Creek Road Service Area.....	156,628
285	Alpine Road Service Area.....	231,709
290	Talkeetna Flood Control.....	22,718
292	Point MacKenzie Service Area.....	73,775
293	Talkeetna Water/Sewer Service Area.....	331,597
294	Freedom Hills Road.....	10,000
295	Circle View/Stampede Estates E.C.S.A.	6,202
296	Chase Trail Service Area.....	2,500
297	Roads Outside Service Areas.....	232
300	Debt Service-Schools.....	29,812,414
315	Debt Service-Station 6-1.....	519,913
316	Debt Service-Station 5-1.....	760,275
320	Debt Service-Parks & Recreation.....	338,800
325	Debt Service-Nonareawide A/C.....	563,255
330	Debt Service-Road Bonds.....	2,270,818
	Subtotal - Borough Operating Funds.....	112,357,897
510	Solid Waste Enterprise Fund.....	6,890,842
520	Port Enterprise Fund.....	2,260,886
	Subtotal - Borough Enterprise Funds.....	9,151,728
530	M/V Susitna Fund.....	709,000
	Subtotal - M/V Susitna Fund.....	709,000
204	Education Operating.....	269,162,410
	Subtotal - Education Operating.....	269,162,410
***	Areawide Capital Projects.....	2,257,500
***	Areawide-Dust Control Program.....	710,000
***	Areawide-MSCVB.....	715,000
***	Areawide-T.I.: Recreation Facility Highway Signage.....	25,000
***	Areawide-T.I.: Trails Association for Eska Falls.....	25,000
***	Areawide-T.I.: Winter Trails Grooming.....	150,000
***	Areawide-T.I.: Miscellaneous.....	35,000
***	Areawide-T.I.: West Butte Parking Lot Improvements.....	150,000

*** Areawide-Grant Match250,000
 *** Areawide-Human Services Grant Match.....150,000
 *** Puritan Creek Trail Matching Grant for
 Upgrade Crossing.....15,000
 *** Areawide-City of Palmer Block Grant.....45,500
 *** Areawide-City of Wasilla Planning Grant.....90,000
 *** Areawide-City of Wasilla Block Grant.....52,500
 *** Areawide-City of Houston Block Grant.....21,000
 *** Areawide-Youth Court.....50,000
 *** Areawide-Other Agencies.....80,000
 *** Nonareawide Capital Project125,000
 *** Enhanced 911 Capital Projects1,000,000
 *** Land Management Capital Projects125,000
 *** West Lakes FSA Capital Projects.....225,000
 *** Wasilla-Lakes FSA Capital Projects.....1,936,000
 *** Butte Fire Service Area125,000
 *** Gr. Palmer Consolidated FSA Capital Projects ...60,000
 *** RSA Administration.....75,000
 *** Midway RSA Capital Projects.....832,500
 *** Fairview RSA Capital Projects.....286,900
 *** Caswell Lakes RSA Capital Projects.....92,100
 *** South Colony RSA Capital Projects.....262,150
 *** Knik RSA Capital Projects.....905,150
 *** Lazy Mountain RSA Capital Projects.....42,150
 *** Greater Willow RSA Capital Projects.....269,450
 *** Big Lake RSA Capital Projects287,150
 *** North Colony RSA Capital Projects7,000
 *** Bogard RSA Capital Projects.....515,300
 *** Greater Butte RSA Capital Projects.....372,250
 *** Meadow Lakes RSA Capital Projects.....684,300
 *** Gold Trails RSA Capital Projects.....499,750
 *** Trapper Creek RSA Capital Projects37,100
 *** Alpine RSA Capital Projects.....17,380
 *** Solid Waste Enterprise Fund Capital Projects75,000

Subtotal - Borough Capital Projects13,678,130

TOTAL APPROPRIATION \$405,059,165

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 2015:	
Capital Project	M/V Susitna Fund	\$ 298,194
#70001-1800-1803		
Grant Match- Ferry		
Engineering & Design		

Capital Project #70001-1800-1804 Grant Match- Ferry Landing	M/V Susitna Fund	\$1,200,000
Capital Project #99999-1800-1804 Grant Match FTA/FHWA/USFWS/State	M/V Susitna Fund	\$ 926,806
Capital Project #99999-1800-1804 FTA/FHWA/USFWS/State Grant Match	Port Enterprise Fund	\$ 122,566
Capital Project #70001-1800-1805 Port Grant Match	Port Enterprise Fund	\$ 370,756
Capital Project #99999-1800-1806 Grant Match-FTA	Port Enterprise Fund	\$ 100,000
Capital Project #99999-1800-1807 Grant Match FHWA/FTA USFWS/FAA/EPA & USDA	Port Enterprise Fund	\$ 205,000

Section 5. 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 2015:	
Capital Project #20317-1800-1801 Alcantra Park (Restroom)	Capital Project Butte Trailhead Property Acquisition	\$ 28,550
Capital Project #15035-1800-1840 Trail Survey	Capital Project Butte Trailhead Property Acquisition	\$ 16,568
Capital Project #15007-1800-1855 Pools - Hot tubs, HC Lift	Capital Project Butte Trailhead Property Acquisition	\$ 99
Capital Project #10157-1800-1817 Ice Arena Improvements	Capital Project Butte Trailhead Property Acquisition	\$ 7,470
	Total Butte Trailhead Project	<u>\$ 52,687</u>

Capital Project #10157-1800-1817 Ice Arena Improvements	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 10,021
Capital Project #15035-1800-1837 Portable Restrooms	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 1,407
Capital Project #15035-1800-1838 Greenbelt Sing Track	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 4,128
Capital Project #15035-1800-1839 User Counts	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 8,250
Capital Project #15035-1800-1842 Master Plans	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 28,439
Capital Project #75003-1800-1801 HP Nordic Ski Development	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 125
Capital Project #15004-1800-1828 Snow Machine and Trail Drag	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 291
Capital Project #15040-4200-4201 Rabbit Slough Improvements	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 743
Capital Project #10157-1800-1817 Zamboni Replacement	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 5,826
Capital Project #15007-1800-1856 Pool Assessment	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 4,768
Capital Project #15007-1800-1857 Salt Generator-Wasilla	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 720

Capital Project #15007-1800-1858 Salt Generator-Palmer	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 720
Capital Project #20317-1800-1802 Alcantra Park (Gates, Signs)	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	\$ 10,960
Capital Project #15099-1800-1805 Misc Tourism Infrastructure	Capital Project Jim Creek Motorized Master Plan Phase I Design and User Group	<u>\$ 75,000</u>

Total Jim Creek Motorized Master Plan Phase I Design and User Group Project	<u>\$ 151,398</u>
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Section 6. 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, 2014 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 7. 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 2015.

Section 8. Appropriation for reservation of fund balance.

There is hereby appropriated an additional sum of \$24,943,453 into a reserve account within the areawide fund which is equal to a minimum of 22.2 percent of all budgeted expenditures of the fiscal year 2015 budget, excluding the budgeted expenditures of the school district.

Section 9. Reappropriation from a Reserve for School Site Acquisitions. There is hereby reappropriated from a reserve for School Site Acquisitions a sum of \$1,000,000 to Capital Projects for Machentanz Elementary School Access.

Section 10. Lapse of balances. All unexpended appropriation balances, with the exception of capital fund appropriations, shall lapse to the appropriate fund as of June 30, 2015. Capital fund appropriation shall revert back to the originating fund once the project has been completed or 36 months whichever is sooner.

Section 11. Tax levies. The rates of tax levy on each dollar of assessed valuation of taxable property are hereby fixed at the following amounts in mills per each dollar of taxable property:

<u>TAX FUND</u>	
Areawide	9.662
Non-Areawide	0.52
Butte Fire Service Area #2	3.24
Sutton Fire Service Area #4	4.59
Talkeetna Flood Control #7	1.39
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	3.50
Big Lake Road Service Area #21	2.57
North Colony Road Service Area #23	4.59
Talkeetna Fire Service Area #24	2.04

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	1.34
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	1.78
Palmer, City of	3.00
Wasilla, City of	0.00
Houston, City of	3.00

Section 12. E-911 surcharge for July 1, 2014, to June 30, 2015. The Matanuska-Susitna Borough Assembly finds it in the best interest of the Borough and its cities to support and improve Enhanced 911 services in the Borough, and for the period of July 1, 2014, through June 30, 2015, shall set the E-911 surcharge rate at \$2.00 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the Borough, and that all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

Section 13. 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 14. Interest income, service areas. Interest income collected for any service area shall be allocated to that service area.


Section 15. 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 16. 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.

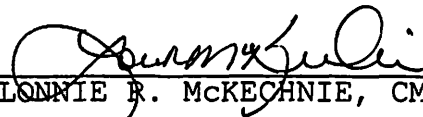
Section 17. Due dates of taxes, general government and service areas. The above taxes are due and payable August 15, 2014, for the first installment, and February 17, 2015, for the second installment, provided that all tax bills of \$50 or less shall be paid in one installment.

Section 18. Effective date. Ordinance Serial No. 14-014 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this 8 day
of May, 2014.


LARRY DEVILBISS, Borough Mayor

ATTEST:


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

PASSED UNANIMOUSLY: Sykes, Beck, Arvin, Colligan, Salmon,
Colver, and Halter

HOUSTON, ALASKA
ORDINANCE 14-07

A NON-CODED ORDINANCE OF THE HOUSTON CITY COUNCIL PROVIDING FOR THE ADOPTION OF THE ANNUAL BUDGET FOR THE FISCAL YEAR 2015 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, 2014 the sum of \$931,356 \$954,867.00 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 upon adoption by the Houston City Council.

INTRODUCED BY: Mayor Virgie Thompson

INTRODUCTION DATE: April 28, 2014

PUBLIC HEARING: May 8, 2014

VOTE: Jorgensen, Stout, Barney, Johansen, Hartley, Wilson, Thompson in favor

ADOPTION DATE: May 8, 2014

ADOPTED by the Houston City Council May 8, 2014.

THE CITY OF HOUSTON, ALASKA

ATTEST:


Sonya Duffes, City Clerk


Virgie Thompson, Mayor



City of Houston

Ordinance 14-07

**City of Houston
REVENUES**

	REVENUE	FY15 Budget
Income		
Local Revenues		
Taxes		
Sales Taxes		
Sales Tax Penalties & Interest		1,500
Vendor Fees		-
Sales Taxes		155,000
Total Sales Taxes		156,500
Property Taxes		375,827
Motor Vehicle Taxes		15,935
Total Taxes		545,327
Special Assessments		
PFD Levy		4,000
Total Special Assessments		4,000.00
Licenses & Permits		
Animal Control Reg & Vac		1,000
Business Licenses		5,000
Permits, Various		24,000
Total Licenses & Permits		30,000
Fines & Penalties		
Fines		5,000
Total Fines & Penalties		6,000
Service Charges		
Administrative Fees		121,000
Office Fees		150
Total Service Charges		121,150
Rentals		
Ambulance Bay Rent		19,200
Total Rentals		19,200
Other Revenues		
Houston/Willow Creek Parking		1,000
Interest Income		400
Donations City Events/Depts		
Founders Day Donations		5,000
Other Events		1,650
Total Donations City Events/Depts		6,650
Total Other Revenues		8,050
Total Local Revenues		733,727
Outside Sources		
Fireworks Coverage		5,000
Shared Revenues -State		
Community Revenue Sharing		191,893
Raw Fish Tax Refunds		65
Utility Coop Tax Refunds		21,247
Total Shared Revenues -State		213,205
Total Outside Sources		218,205
	Total Income	954,857
	EXPENSES:	
	Administration	288,812
	Council	45,282
	Fire Department	302,566
	Public Works/Roads/Title 10	313,189
	Total Expenses	949,849
	RESERVE ACCOUNT	5,018
		954,867

City of Houston
Administration

Expense	ADMIN	FY15 Budget
Personal Services		
Payroll Taxes		11,328
Salaries		118,000
Total Personal Services		129,328
Casual Labor (Elections)		400
Travel Expense		
Air Fare & Lodging		250
Per Diem		500
Training		2,500
Mileage		500
Total Travel Expense		3,750
Facility Expenses		
Telephone Expense		4,500
Utilities		2,500
Heating Fuel		4,250
Building Repair & Maintenance		500
Solid Waste		104
Total Facility Expenses		11,854
Supplies		
Supplies/Consumables		3,500
Postage and Delivery		1,750
Janitorial Supplies		400
Total Supplies		5,150
Equipment		
Equipment & Gear Purchases		3,500
Equip & Vehicle Repair & Maint		4,400
Total Equipment		7,900
Dues/Subscriptions/Licenses/Mtg		2,300
Other Operating Expenses		
Records Management		500
Interest		600
Insurance Expense		
Mobile Equipment Insurance		1,020
Health Insurance - Company		1,895
General Liability Insurance		11,347
Health Insurance		26,910
Life and Disability Insurance		2,800
Property Insurance		5,851
Vehicle Insurance		15,217
Worker's Compensation		39,934
Total Insurance Expense		104,975
Bank Charges/Court Fees		3,154
Contractual		
Legal		4,000
Other (IT/Engineer/Towing/Vet)		11,000
Total Contractual		15,000
Advertising and Promotion		2,000
Printing & Signage		1,800
Cards & Flowers		100
Total Other Operating Expenses		128,129
	Total Expense	288,811

City of Houston
Council

Expense	COUNCIL	FY15 Budget
Personal Services		
Payroll Taxes		1,564
Salaries		20,406
Total Personal Services		21,970
Travel Expense		
Air Fare & Lodging		800
Training		
Total Travel Expense		800
Facility Expenses		
Telephone Expense		500
Total Facility Expenses		500
Supplies		
Supplies/Consumables		302
Total Supplies		302
Dues/Subscriptions/Licenses/Mtg		150
Other Operating Expenses		
Legal		5,000
Advertising and Promotion		3,185
Printing & Signage		100
Donations & Special City Events		
Founders Day Expenses		8,000
Donations & Special City Events - Other		5,275
Total Donations & Special City Events		13,275
Total Other Operating Expenses		21,550
	Total Expense	45,282

City of Houston
Parks

PARKS	FY15 Budget
Income	
Outside Sources	
Parks	
Park Fees	6,500
MSB Park Contract	10,000
Total Parks	16,500
Total Outside Sources	16,500
Total Income	16,500
Expense	
Personal Services	
Administrative Costs	1,000
Payroll Taxes	896
Salaries	9,000
Total Personal Services	10,896
Facility Expenses	
Telephone Expense	500
Utilities	2,500
Heating Fuel	1,000
Building Repair & Maintenance	2,500
Solid Waste	1,000
Total Facility Expenses	7,500
Supplies	
Supplies/Consumables	1,000
Janitorial Supplies	1,200
Total Supplies	2,200
Equipment	
Equipment & Gear Purchases	2,000
Equip & Vehicle Repair & Maint	1,000
Equipment Rental	500
Vehicle Fuel	400
Total Equipment	3,900
Other Operating Expenses	
Insurance Expense	
Property Insurance	200
Total Insurance Expense	200
Advertising and Promotion	1,000
Printing & Signage	1,000
Summer Maintenance	4,000
Total Other Operating Expenses	6,200
Total Expense	30,696

Introduced by: City Manager Griffin
 Public Hearing (1 of 2): October 22, 2013
 Public Hearing (2 of 2): December 10, 2013
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Best	
Erbey	
Carrington	
Combs	
DeVries	
Hanson	
Johnson	

CITY OF PALMER, ALASKA

Resolution No. 14-001

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2014, and Ending December 31, 2014, 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 2014 Budget was held on Tuesday, November 26, 2013 and continued on Tuesday, December 10, 2013; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2014 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 2014 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)	\$ 11,131,323
Enterprise Fund	
Water/Sewer (02)	\$ 2,019,100
Airport (03)	\$ 186,906
Solid Waste (05)	\$ 562,000
Golf Course (15)	\$ 757,500
Capital Projects	
Projects (08)	\$ 295,000
Total Revenues	\$ 14,951,829

	Expenditures
General Fund (01)	\$ 10,962,704
Water/Sewer Fund (02)	\$ 1,795,825
Airport Fund (03)	\$ 295,530
Solid Waste Collection Fund (05)	\$ 544,260
Golf Course (15)	\$ 757,344
Subtotal Expenditures	\$ 14,355,663
Capital Improvements	
Capital Projects (08)	\$ 295,000
Total Expenditures	\$ 14,650,663

Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2014 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.

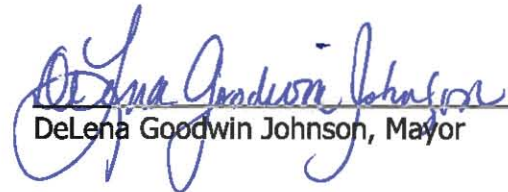
Section 4. That the 2014 budget is hereby approved for all funds in the amounts and for the purposes as stated above. The supporting line item budget detail as presented by the administration and reviewed by council is incorporated as part of this budget resolution.

Section 5. That the City of Palmer Fiscal Year 2014 operating budget is adopted for a period of one (1) year, that being from January 1, 2014, through December 31, 2014.

Section 6. That the attached fee schedule is hereby adopted for a period of one (1) year, that being from January 1, 2014, through December 31, 2014.

Section 7. That the attached Five-Year Capital Improvements Program is adopted.

Passed and approved by the City Council of the City of Palmer, Alaska, this tenth day of December, 2013.


DeLena Goodwin Johnson, Mayor


Janette M. Bower, MMC, City Clerk

Non-Code Ordinance

By: Finance
Introduced: April 14, 2014
Public Hearing: April 28, 2014
Amended: April 28, 2014
Adopted: April 28, 2014

Vote: Buswell, O'Barr, Sullivan-Leonard, Wall and Wilson in favor; Harris opposed

**City of Wasilla
Ordinance Serial No. 14-14(AM)**

An ordinance of the Wasilla City Council providing for the adoption of the Annual Budget for the Fiscal Year 2015 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 2015 as presented by the Mayor and introduced on April 14, 2014.

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.

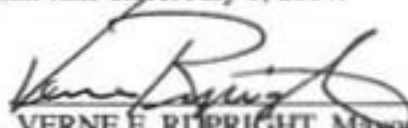
Section 4. Appropriation. There is hereby appropriated out of the revenues of the City of Wasilla, for the fiscal year beginning July 1, 2014, the sum of \$32,572,906, which includes \$1,499,191 of transfers between funds, to be raised by taxation and otherwise, which sum is deemed by Council to be necessary to defray all expenditures of the City during said budget year to be divided and appropriated in accordance with the attached budget proposal as follows:

General Fund		Capital Fund	\$ 9,811,004
Legislative		Vehicle Fund	\$ 235,000
Clerk	\$ 363,054	Right-Of-Way Fund	\$ 25,000
Records Management	80,645	Roads Fund	\$ -
Council	151,855	Technology Replacement Fund	
Mayor		Capital	195,000
Administration	368,655		\$ 195,000
General Administration	218,586	Special Revenue Funds	
Human Resources	243,572	Youth Court	194,610
Planning	306,669		
Finance		Enterprise Funds*	
Finance	1,173,342	Sewer	
MIS	299,680	Operations & Transfers	\$ 1,109,670
		Debt Service	39,335
		Capital	50,000
		Total Sewer Funds	\$ 1,199,005
Public Safety		Water	
Administration	633,294	Operations & Transfers	\$ 903,807
Investigation	530,227	Debt Service	279,250
Police - Patrol	3,193,039	Capital	1,315,000
COPS-SRO	189,283	Total Water Funds	\$ 2,498,057
Dispatch	2,581,443		
Code Compliance	149,612	Airport	
Public Works		Operations & Transfers	\$ 187,365
Administration	552,467	Capital	\$ -
Roads	1,224,889	Total Airport	\$ 187,365
Property Maintenance	623,214		
Meta Rose	108,016	Curtis D. Menard Memorial Sports Center	
Cultural & Recreation		(CMMSC):	
Museum	191,684	Operations & Transfers	\$ 1,260,848
Library	1,108,399	Capital	50,000
Parks Maintenance	745,390	Total CMMSC Fund	\$ 1,310,848
Recreation Services	72,983		
Non-Departmental			
Non-Departmental	258,065		
Debt Service	422,263		
Transfers	1,126,691		
Total General Fund	\$ 16,917,017		
		Debt Service Funds	None for FY 2015.
		Permanent Funds	
		Cemetery	None for FY 2015.
		Total FY2015 Appropriation:	\$ 32,572,906

*Does not include depreciation.

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

Section 6. Effective date. This ordinance shall take effect July 1, 2014.


 VERNE E. RUPRIGHT, Mayor

ATTEST:



KRISTIE SMITHERS, MMC, City Clerk

[SEAL]

BUDGET CALENDAR FISCAL YEAR 2015

December 19, 2013	Manager delivers his budget message for fiscal year 2015.
December 19, 2013	Budget system is turned on and directions are distributed with the personnel sheets.
January 6, 2014	Revised salary personnel worksheets noting overtime and/or temporary wages are to be returned to the Budget Division Manager (Cheyenne Heindel).
January 20, 2014	All salary and benefit information is revised and entered into budget system.
January 20, 2014	Revised capital requests, including justification, submitted to the Finance Director.
January 20, 2014	Request and justification for new positions submitted to the Manager and Finance Director.
February 7, 2014	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 Tosha Colwell.
February 7, 2014	Budget system is closed for input at 5:00 p.m.
February 21, 2014	Department directors have reviewed budgets with applicable boards and commissions including E-911, Animal Care, Board of Supervisors, etc.
February 21, 2014	Preliminary mill rates to be provided by Public Works Director & Emergency Services Director for RSA's, FSA's and SSA's.
February 21, 2014	Preliminary Tax Roll is complete.
Week of February 24, 2014	Assessment notices are mailed.
March 3, 2014	Update tax revenues following preliminary completion of tax roll.
March 3 – April 1, 2014	Appeal period.
March 11, 2014	Joint meeting with the Assembly and the School Board.
March 21, 2014	Final mill rates for RSA's, FSA's and SSA's submitted to Finance Director from Public Works Director & Emergency Services Director.
March 24 - April 1, 2014	Finalization of Borough Manager's fiscal year 2015 proposed budget and completion of final modifications.
March 31, 2014	School district to deliver their budget to Borough.
April 1 – 3, 2014	Assessor prepares revised tax roll following the appeal period.
April 7 - 11, 2014	Complete production of budget document.
April 15, 2014	Introduction of Manager's proposed fiscal year 2015 budget and a budget overview.
April 15, 2014	Adoption of the minimum funding resolution for the school district.

April 15, 2014	Work Session: Manager's overview of the proposed budget.
April 20, 2014	State Legislative Session ends.
May 1, 2014	Departmental Budget Presentation
May 1, 2014	Special Meeting: Public Hearing on budget.
May 2, 2014	Special Meeting: Public Hearing on budget.
May 5, 2014	Special Meeting: Public Hearing on budget. Closure of public hearing.
May 7, 2014	Special Meeting: Budget Deliberations.
May 8, 2014	Special Meeting: Budget Deliberations, Budget Adoption; Mill Rates Set
May 16, 2014	Mayoral Veto Issued
May 20, 2014	Veto Sustained; Budget Ordinance Passed

THE BUDGET PROCESS

The budget process began on December 19, 2013 with a meeting by the Manager with all department heads. The Manager delivered his budget message and a projection for the coming year, considering the economy and the legislature. The Manager outlined his general budget policies and goals at that time. Additionally budget preparation packets were distributed to the departments along with their personnel sheets. Individual Department meetings were held with division managers and other persons involved in the preparation of the departmental budgets. The Finance Director outlined her expectations on how and when the budget preparation schedules are to be completed through the manager's memorandum.

The detailed departmental budgets were input into the computerized budgeting system by the respective departments. The resulting computer reports were 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 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 March 31st. 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. This was completed through the approval of the Resolution for Minimum Funding for the District on April 15, 2014. If the assembly had not furnished the school board with a statement of the amount to be made available within the 30 days, the amount requested in the budget would have been automatically approved. By May 31st, the assembly must appropriate the amount to be made available from local sources. Fine tuning of the budget, both in terms of estimated revenues and appropriations, occurs as the final budget is deliberated and passed by the assembly.

The preliminary budget document was provided to the assembly on April 15, 2014. The preliminary budget document included all funds for which budgets were to be set. This allowed the Assembly to see the entire borough spending plan, including service areas, at the same time they are considering the school district budget.

In the case of the Fiscal Year 2015 budget, Public Hearings were held throughout the Borough on May 1, 2 and 5, 2014. Deliberations began May 7th and continued May 8th, the date the 2015 Budget was adopted. The Mayor issued a veto on May 16th, vetoing a \$350,000 amendment to add additional funds to the budget. That veto was sustained on May 20, 2014.

DESCRIPTION OF BUDGET DOCUMENT

The budget document before you was prepared using the economic resources measurement focus and the modified accrual basis of accounting. This is the same basis of accounting that we utilize and the basis for which the Comprehensive Annual Financial Report is prepared. The budget document itself is divided into several sections. The first part of the budget includes the Table of Contents and the Transmittal Letter. Next is the Introduction Section, which includes the Budget Ordinances for the Borough and the Cities, the 2015 Budget Calendar, narratives about the Budget Process, Budget Document, Fund Structure and Financial Policies. Ordinance No. 14-014 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 2015. The ordinance also appropriated monies from the central treasury for the Education Operating Fund and established the rate of levy for all Operating Funds. Additionally, it set the surcharge for the wireline and wireless Enhanced 911 systems for the period beginning July 1, 2014 through June 30, 2015.

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. This section includes a summary of Mill Rates, Beginning and Ending Fund Balances, Revenues, Expenditures and Transfers.

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 are also pages detailing the expenditures by account number. Expenditure information includes the actual 2013 expenditures and the 2014 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, M/V Susitna 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 a summary of employees by division, an Appendix with various information such as Economic indicators, population, etc. and lastly, a glossary of terms.

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 Buildings 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, and the Port. These funds are financed and operated in a manner similar to a private business enterprise where the intent of the borough assembly is that costs of providing goods or services to the general public be financed or recovered primarily through user charges.

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

insurance, the health insurance self-insurance, 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.

DESCRIPTION OF INDIVIDUAL FUNDS AND FUNCTIONAL UNITS IN EACH

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 revenue. Primary expenditures in the General Fund are general government, emergency services and public services.

Departments in the General Fund are:

Assembly

Clerks

Administration

Law

Mayor

Information Technology Department

Divisions;

Geographic Information Systems

Information Technology Administration

Office of Information Technology

Finance Department

Divisions;

Common Contractual

Revenue & Budget

Finance Administration

Assessment

Planning Department

Divisions;

Planning & Land Use

Cultural Resources

Planning Administration

Environmental

Development Services

Public Works Department

Divisions;
Public works Administration
Maintenance
Operations
Community Cleanup

Emergency Services Department

Divisions;
Telecommunications
Emergency Services Administration
Emergency Medical Service Board
Fleet Maintenance
Rescue Services
Rural Ambulance
Core Ambulance
Emergency Services Building
Emergency Services Station
Local Emergency Planning Board

Community Development Department

Divisions;
Outdoor Rinks
Brett Memorial Ice Arena
Recreation Services
Community Pools
Parks & Recreation
Community Development Administration
Community Enrichment
Recreation Infrastructure
Trails Management
Northern Region

Capital Projects Department

Divisions;
Capital Projects Administration
Project Management
Pre-Design & Engineering
Purchasing

SPECIAL REVENUE FUNDS
NON-AREAWIDE SERVICES

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

ENHANCED 911

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

LAND MANAGEMENT

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

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.

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 mileage and capital.

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.

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.

SOLID WASTE ENTERPRISE FUND

This accounts for the operations related to solid waste at the central landfill in addition to the transfer sites located through the borough.

PORT ENTERPRISE FUND

This fund accounts for all operations of Port MacKenzie.

M/V SUSITNA ENTERPRISE FUND

This fund accounts for all temporary operations of the M/V Susitna.

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.

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 and the service areas. Additionally, they establish the amount of the Local Contribution to Education. The school district is governed by an elected school board. The service areas have appointed advisory boards. The general government operations of the borough are currently carried out through a borough manager, attorney, clerk and seven department directors in the areas of emergency services, finance, planning and land use, public works, community development, information technology and capital projects. 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 22.2% 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.

Legal level of debt. In accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 2014, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$299,455,000. Our certified assessed value as of

May 31st, 2014 is \$8,939,882,493. Areawide general obligation debt as of July 1st, 2014 is 2.99% of assessed valuation. This is well below the legal limit.

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

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

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

- Standard & Poor's AA+
- Fitch Rating Service AA

OVERVIEW

The Overview section contains various tables summarizing the revenues and expenditures of the borough. This includes summaries of actual amounts for fiscal year 2013, amended budgets for the fiscal year 2014 and approved budgets for fiscal year 2015. This section also includes information regarding the fund balances, mill levies, personnel and other financial information.

FISCAL YEAR 2015
APPROVED
MILL LEVIES FOR BOROUGH SERVICES

CODE	FUND	DESCRIPTION	FY2015 APPROVED MILL LEVY
	100	Areawide	9.662
	200	Non-Areawide	0.520
FSA 2	251	Butte Fire Service Area	3.24
FSA 4	253	Sutton Fire Service Area	4.59
SSA 7	290	Talkeetna Flood Control	1.39
SSA 8	291	Garden Terrace Area	0.00
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	3.50
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	2.04
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	1.34
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	1.78

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 2015 REVENUE & EXPENDITURE: SUMMARY OF MAJOR FUNDS &
AGGREGATE NON-MAJOR FUNDS**

FUND #	FUND TITLE	2012-2013 Actual Revenues	2013-2014 Revised Budget	2014-2015 Approved
100	Areawide General	119,996,363	120,096,713	123,398,509
300	Debt Service-Schools	-	-	-
	Aggregate Non-Major Funds	35,037,369	35,567,207	38,622,882
	Revenue Total *	155,033,732	155,663,920	162,021,391

FUND #	FUND TITLE	2012-2013 Actual Expenditures	2013-2014 Revised Budget	2014-2015 Approved
100	Areawide General	38,411,712	44,888,991	48,723,991
300	Debt Service-Schools	27,896,855	28,967,777	29,812,414
	Aggregate Non-Major Funds	43,362,686	51,365,335	43,657,031
	Expenditure Total *	109,671,253	125,222,103	122,193,436

* Excludes Revenues and Expenditures of the Education Fund as the School District is a Component Unit.

MAJOR REVENUE SOURCES

TAXES

All real and personal property taxes, excise tax, motor vehicle taxes and transient accommodation tax billed and collected by the borough. Property taxes are determined based upon the Assembly approved mill rates and the certified assessed values. Motor vehicle taxes are determined based on the age and weight of the vehicle being registered. Both Excise taxes and Transient accommodation taxes are based upon tobacco products sold and room rental rates multiplied by the Assembly adopted tax.

INTEREST

Interest earned from investments. Investment income is based upon current holdings and current market rates.

FEES

All of the various fees charged by the borough, such as ambulance, ice arena, pool, animal care, water & sewer, solid waste, port, and general government fees. All fees are determined based upon utilization and the Assembly approved fee schedules. Fees rise very gradually every year to cover the increased costs of operations. Also fees rise for increased usage.

STATE

All funds are provided by the State of Alaska to the borough. The major source is School Debt Service Reimbursement followed by Telephone Cooperatives Tax. State revenues are determined based upon past actual debt service payments and utilization by telephone and cell users. Amounts have increased as debt issuance increases. The Telephone Cooperative Tax increases as the population increases.

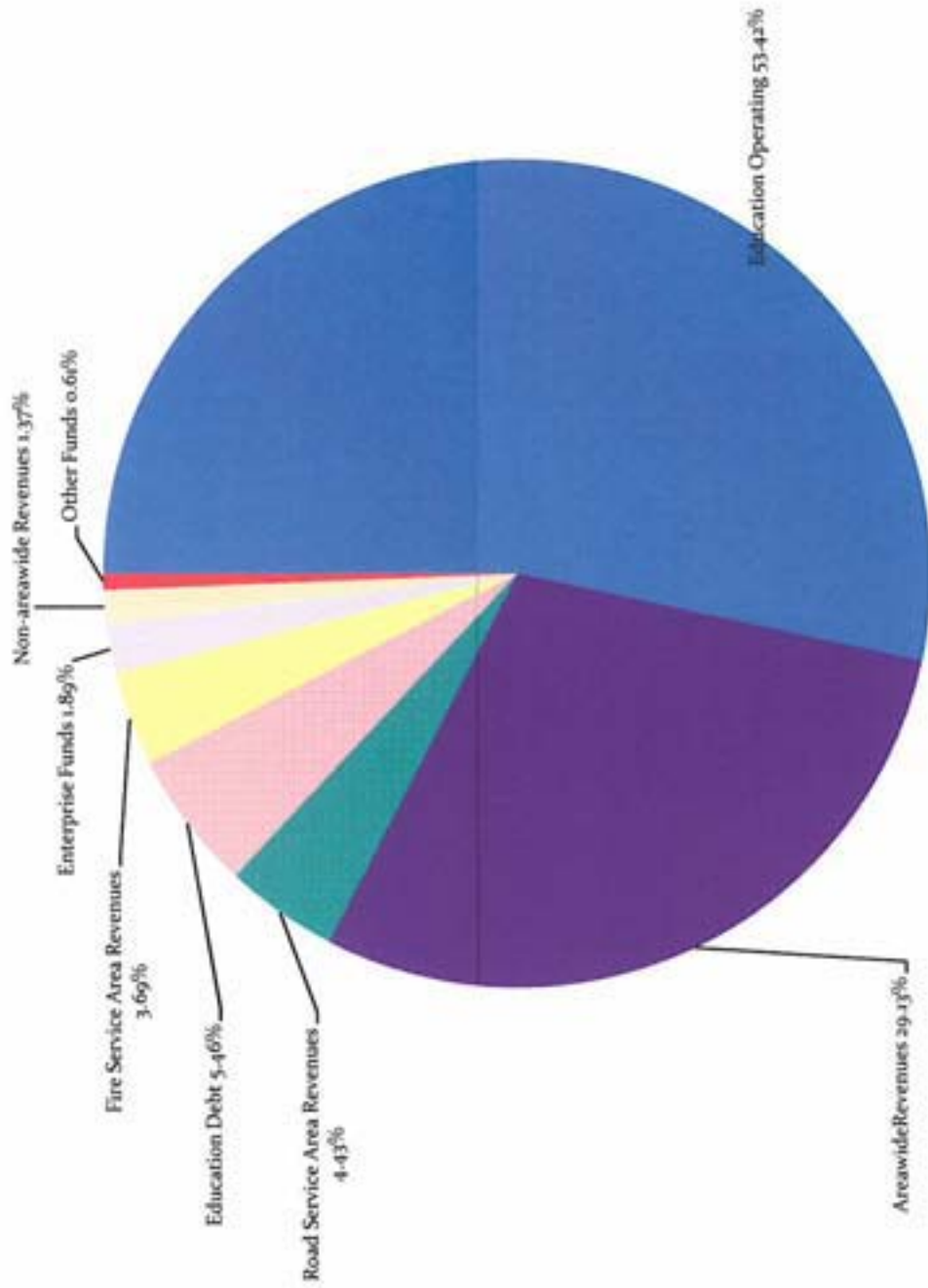
FEDERAL

All funds provided by the Federal Government to the borough. The major source is federal Payment in Lieu of Taxes (PILT). Federal funds for PILT are determined based upon acreage owned by the Federal Government within the boundaries of the Borough.

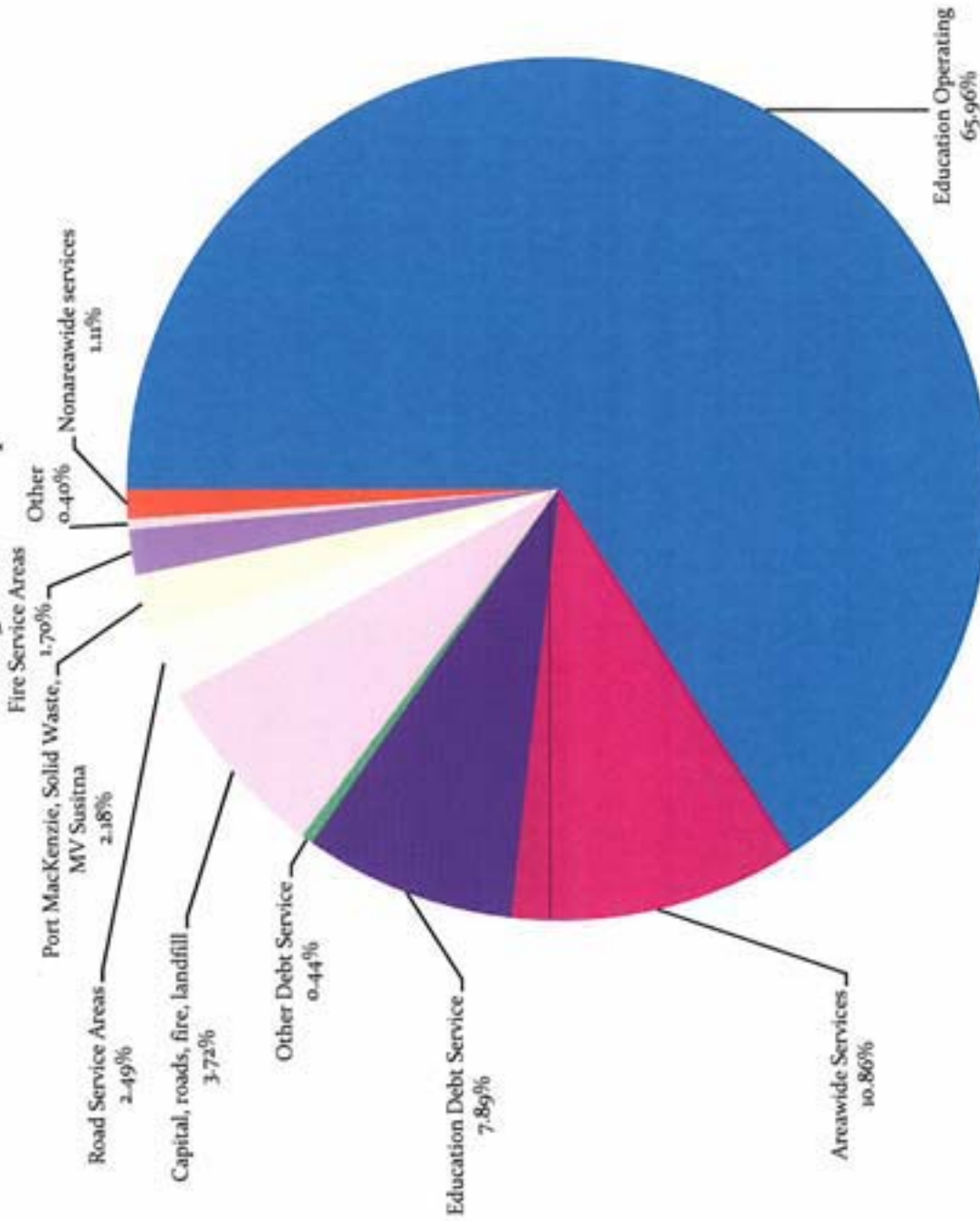
OTHER

All miscellaneous revenues received by the borough including donations, land sales, land leases, sales of general fixed assets and fines. It is unknown exactly how much will be received in any given year.

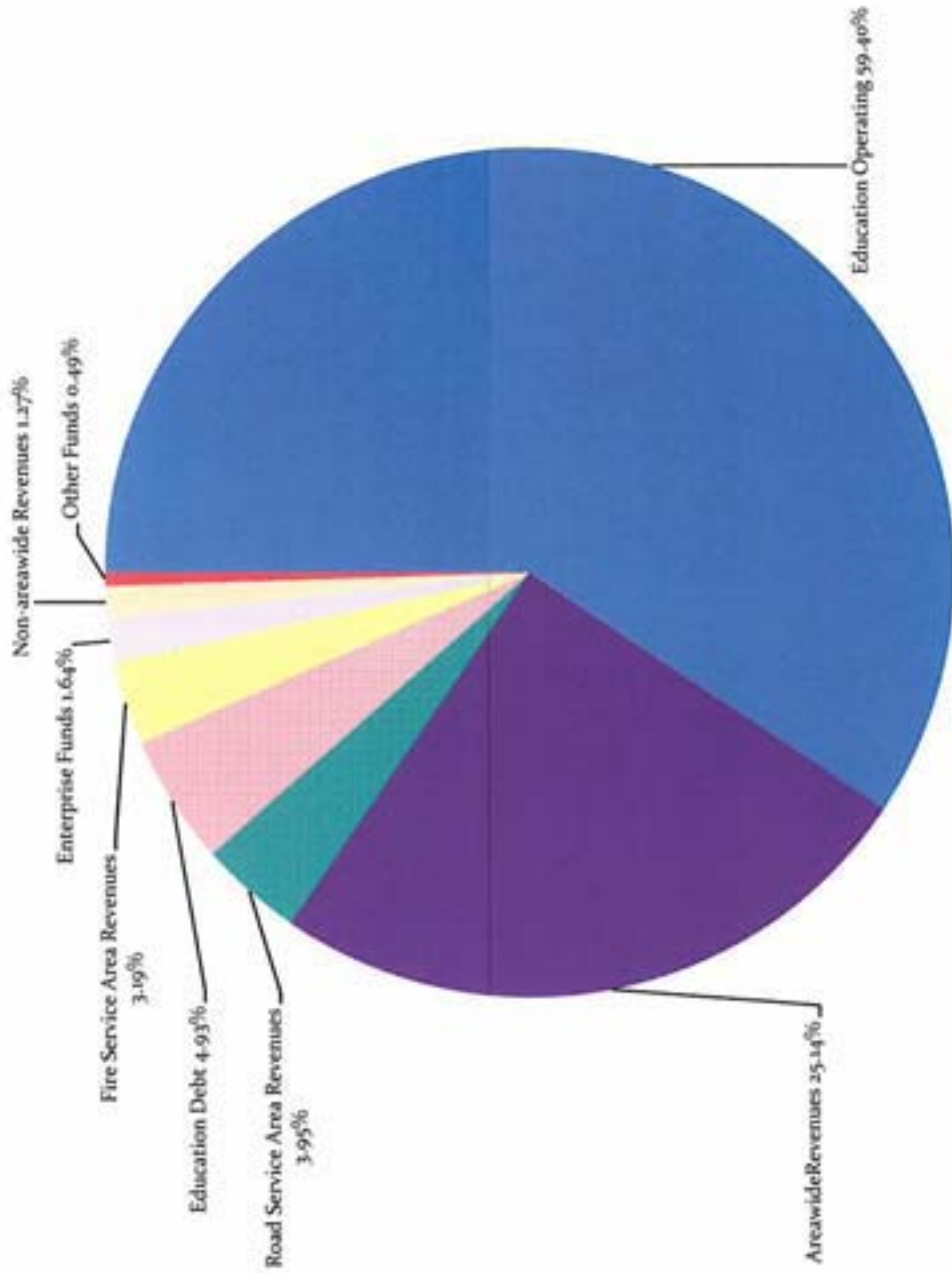
Fiscal Year 2013 Actual Revenues



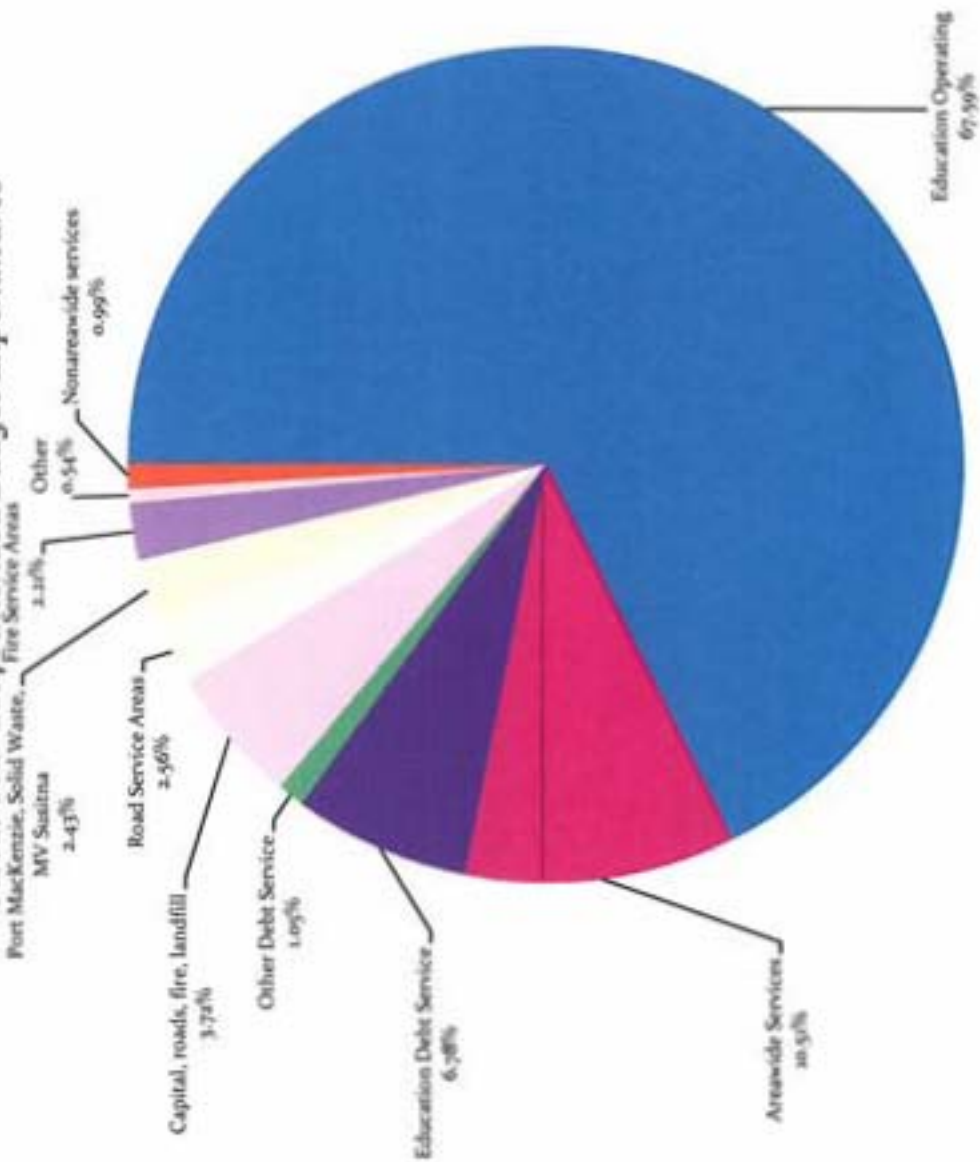
Fiscal Year 2013 Actual Expenditures



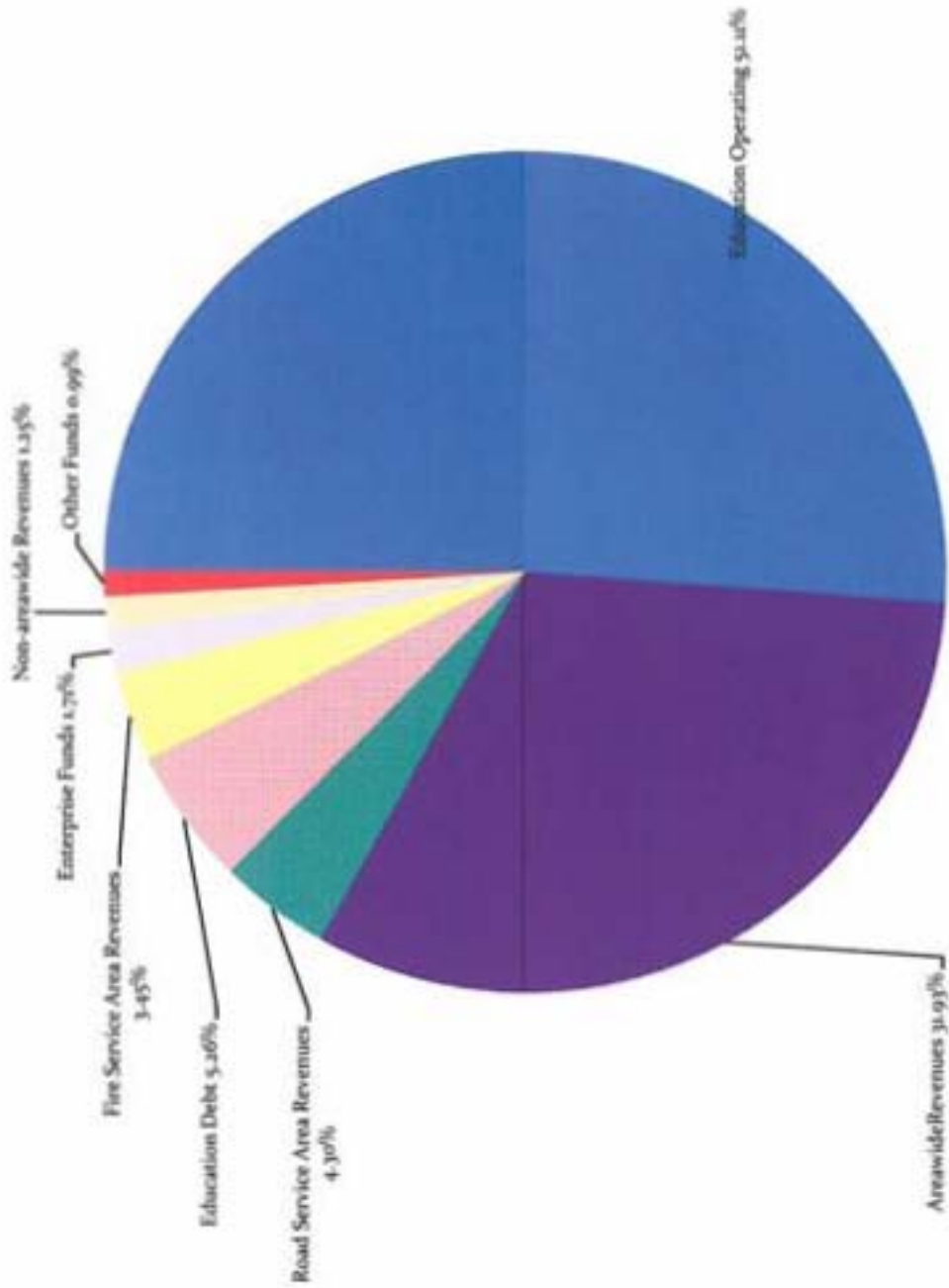
Fiscal Year 2014 Amended Budget Revenues



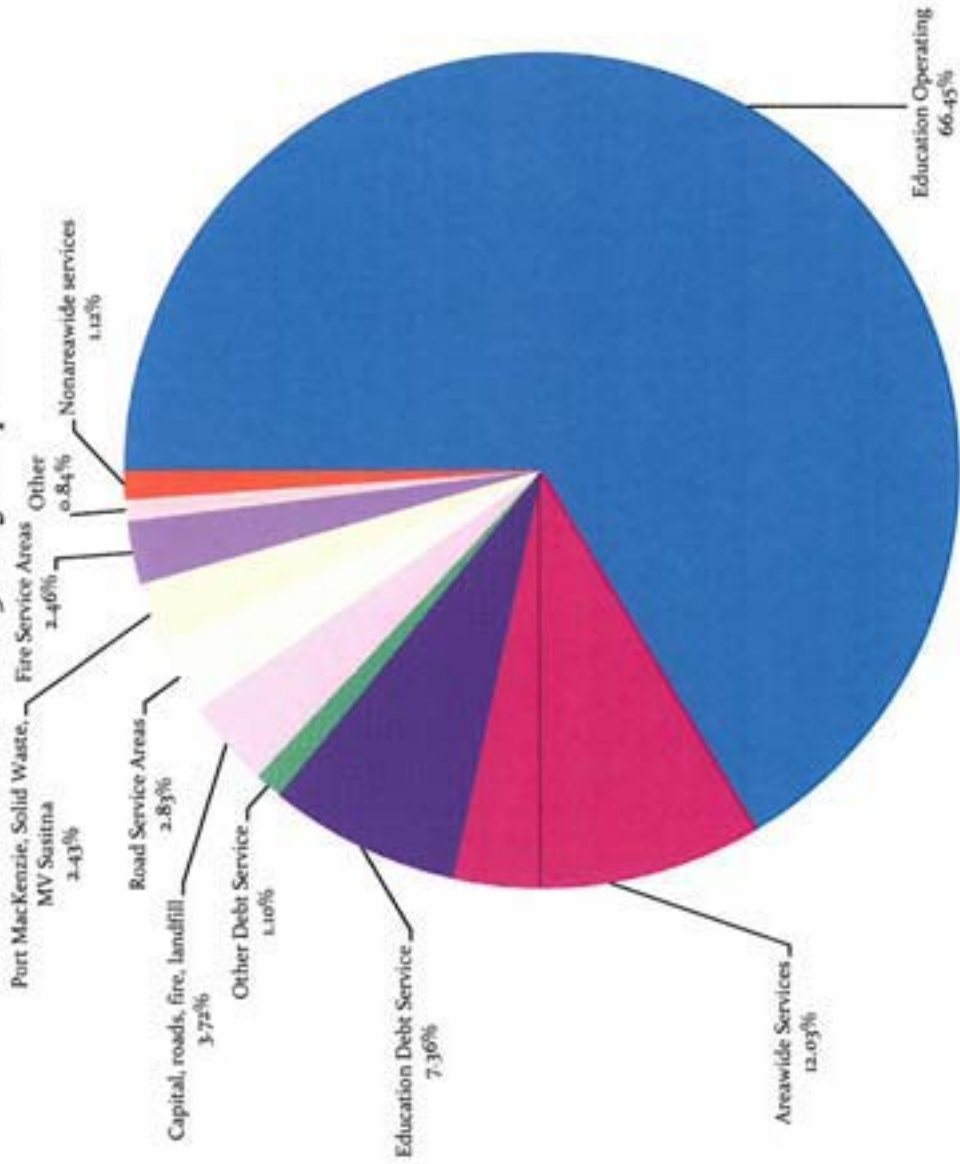
Fiscal Year 2014 Amended Budget Expenditures



Fiscal Year 2015 Budget Revenues



Fiscal Year 2015 Budget Expenditures



SUMMARY OF 2013 ACTUAL REVENUE & EXPENDITURES, 2014 AS AMENDED REVENUES & EXPENDITURES AND 2015 APPROVED REVENUES & EXPENDITURES

FUND #	FUND TITLE	2012-2013		2013-2014		2014-2015	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
100	Areawide General	119,996,363	38,411,712	120,096,713	44,888,991	123,398,509	48,723,991
200	Non-Areawide	4,749,478	3,927,800	5,084,064	4,225,083	4,846,682	4,551,591
202	Enhanced 911	927,642	721,450	1,202,500	880,687	2,202,500	1,549,781
203	Land Management	856,636	396,456	331,081	905,549	1,291,600	1,390,349
248	Caswell FSA	266,096	182,993	267,510	263,430	280,060	260,703
249	West Lakes FSA	1,881,410	1,206,751	1,901,056	1,726,887	2,059,510	1,716,483
250	Wasilla-Lakes FSA	8,023,109	3,404,301	7,907,896	5,657,026	8,188,590	6,147,626
251	Butte FSA	747,288	372,395	738,083	515,954	782,790	523,622
253	Sutton FSA	203,449	102,751	219,231	163,482	227,370	171,985
254	Talkeetna FSA	305,478	138,795	300,463	265,013	350,840	263,297
258	Willow FSA	356,040	251,910	390,400	400,299	404,840	419,696
259	Gr Palmer Consolidated FSA	1,001,349	339,539	999,051	454,323	1,037,680	448,216
265	Road Service Areas Admin	95,188	1,595,894	-	1,861,239	-	2,132,860
266	RSA Grid Roller Maintenance	70	5,217	10,050	15,000	5,020	15,000
270	Midway RSA	1,490,257	366,310	1,480,230	507,093	1,551,560	533,039
271	Fairview RSA	801,828	372,741	839,765	498,265	926,540	524,454
272	Caswell Lakes RSA	565,536	356,198	596,785	452,423	632,350	426,541
273	South Colony RSA	1,287,119	695,459	1,332,095	937,616	1,404,260	975,275
274	Knik RSA	2,277,672	1,038,489	2,379,013	1,262,512	2,508,630	1,252,367
275	Lazy Mountain RSA	237,941	130,836	237,485	189,976	246,930	180,075
276	Greater Willow RSA	846,671	391,256	857,505	525,022	935,830	540,328
277	Big Lake RSA	1,127,864	705,810	1,203,100	725,468	1,249,350	785,942
278	North Colony RSA	160,062	98,561	165,875	144,237	180,250	152,836
279	Bogard RSA	1,445,692	653,138	1,474,967	810,235	1,553,360	845,670
280	Greater Butte RSA	869,627	271,533	886,230	384,540	907,430	420,516
281	Meadow Lakes RSA	1,694,760	588,640	1,741,557	839,747	1,791,610	882,191
282	Gold Trails RSA	1,501,470	806,268	1,574,035	909,260	1,664,540	949,755
283	Greater Talkeetna RSA	512,191	421,447	524,045	484,717	545,600	472,872
284	Trapper Creek RSA	210,548	161,317	220,080	149,566	227,050	156,628

SUMMARY OF 2013 ACTUAL REVENUE & EXPENDITURES, 2014 AS AMENDED REVENUES & EXPENDITURES AND 2015 APPROVED REVENUES & EXPENDITURES

FUND #	FUND TITLE	2012-2013		2013-2014		2014-2015	
		Actual Revenues	Actual Expenditures	Amended Budget Revenues	Amended Budget Expenditures	Approved Revenues	Approved Expenditures
285	Alpine RSA	253,119	158,745	267,840	221,586	277,325	231,709
290	Talkeetna Flood Control	15,384	1,352	15,765	22,647	16,260	22,718
291	Garden Terrace Water	34,766	1,310	33,080	81,400	-	-
292	Point MacKenzie Service Area	64,667	22,200	58,900	73,547	61,900	73,775
293	Talkeetna Water & Sewer	209,083	265,591	307,800	329,480	245,000	331,597
294	Freedom Hills Road	67	-	40	10,000	70	10,000
295	Circle View/Stampede Estates	17,148	1,221	19,140	6,211	19,075	6,202
296	Chase Trail Service Area	473	-	490	2,500	480	2,500
297	Roads Outside Service Area	1	-	-	94	-	232
300	Debt Service-Schools	-	27,896,855	-	28,967,777	-	29,812,414
315	Debt Service Station 6-1 COP'S	-	519,075	-	520,213	-	519,913
316	Debt Service Station 5-1 COP'S	154	-	-	800,000	-	760,275
320	Debt Service Parks & Rec	-	339,200	-	343,400	-	338,800
325	Debt Service - Animal Care COPs	36	565,055	-	561,855	-	563,255
330	Transportation System Debt	-	133,852	-	2,262,188	-	2,270,818
	Borough Operating Sub-Total	155,033,732	88,020,423	155,663,920	105,246,538	162,021,391	112,357,897
510	Solid Waste Enterprise	5,698,794	4,750,858	5,743,500	6,685,621	5,854,500	6,890,842
520	Port Enterprise	868,736	2,026,281	789,350	2,280,922	749,862	2,260,886
530	Ferry Enterprise	-	922,453	-	1,417,200	-	709,000
	Enterprise Fund Subtotal	6,567,530	7,699,592	6,532,850	10,383,743	6,604,362	9,860,728
204	Education-Operating	185,324,205	233,269,432	237,267,658	288,677,943	217,870,690	269,162,410
	Education-Operating Sub-Total	185,324,205	233,269,432	237,267,658	288,677,943	217,870,690	269,162,410
	Borough/Other Capital Sub-Total	-	24,656,177	-	22,783,448	-	13,678,130
	GRAND TOTALS	346,925,467	353,645,624	399,464,428	427,091,672	386,496,443	405,059,165

Consolidated Reconciliation of Beginning and Ending Fund Balances, Revenues, Expenditures, Transfers and Other Financial Impacts

NO.	Fund Title	Estimated Fund Balance As of June 30, 2014	Estimated Revenue 2014-2015	Transfers In	Transfers Out	Estimated Expenditures 2014-2015	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2015
100	Areawide General	44,792,867	123,398,509	2,190,822	89,986,101	48,723,991	31,555,575	116,531
200	Non-Areawide	514,141	4,846,682		774,500	4,551,591	30,000	4,732
202	Enhanced 911	1,174,456	2,202,500		1,000,000	1,549,781		827,175
203	Land Management	514,100	1,291,600		170,500	1,390,349	239,375	5,476
204	Education-Operating	-	217,870,690	51,291,720		269,162,410		-
248	Caswell Lakes FSA	240,933	280,060		25,013	260,703	30,000	205,277
249	West Lakes FSA	665,959	2,059,510	24,500	401,038	1,716,483		632,448
250	Wasilla-Lakes Fire Service Area	4,068,473	8,188,590	23,500	3,105,298	6,147,626		3,027,639
251	Butte FSA	576,239	782,790		211,637	523,622		623,770
253	Sutton FSA	62,320	227,370	5,000	26,041	171,985		96,664
254	Talkeetna FSA	272,238	350,840	13,000	53,218	263,297		319,563
258	Willow FSA	222,693	404,840		57,891	419,696	8,334	141,612
259	Gr Palmer FSA	2,928,433	1,037,680		101,983	448,216		3,415,914
265	RSA Admin	-		2,226,360	93,500	2,132,860		-
266	Grid Roller Maintenance	27,421	5,020			15,000		17,441
270	Midway RSA	139,163	1,551,560		1,022,378	533,039	1,887	133,419
271	Fairview RSA	84,462	926,540		404,450	524,454	1,109	80,989
272	Caswell Lakes RSA	39,986	632,350		209,323	426,541		36,472
273	South Colony RSA	344,390	1,404,260		429,906	975,275	4,069	339,400
274	Knik RSA	100,407	2,508,630		1,267,165	1,252,367		89,505
275	Lazy Mtn RSA	57,884	246,930		67,536	180,075	22	57,181
276	Greater Willow RSA	122,564	935,830		399,385	540,328		118,681
277	Big Lake RSA	103,183	1,249,350		468,847	785,942		97,744
278	North Colony RSA	55,559	180,250		27,460	152,836	502	55,011
279	Bogard RSA	101,586	1,553,360		708,916	845,670	3,772	96,588
280	Gr Butte RSA	62,014	907,430		490,223	420,516	212	58,493
281	Meadow Lakes RSA	76,092	1,791,610		916,420	882,191		69,091
282	Gold Trails RSA	60,452	1,664,540		719,074	949,755	2,273	53,890
283	Greater Talkeetna RSA	65,498	545,600		88,130	472,872		50,096
284	Trapper Creek RSA	105,230	227,050		71,410	156,628		104,242
285	Alpine RSA	42,075	277,325		46,367	231,709	102	41,222
290	Talkeetna Flood	48,389	16,260			22,718		41,931
291	Garden Terrace Water	103,438						103,438
		57,772,645	379,565,556	55,774,902	103,343,710	346,830,526	31,877,232	11,061,635

Consolidated Reconciliation of Beginning and Ending Fund Balances, Revenues, Expenditures, Transfers and other Financial Impacts, continued

NO.	Fund Title	Estimated Fund Balance As of June 30, 2014	Estimated Revenue 2014-2015	Transfers In	Transfers Out	Estimated Expenditures 2014-2015	Reserves, Principal Payments & Other	Estimated Fund Balance As of June 30, 2015
	SUBTOTAL FORWARD	57,772,645	379,565,556	55,774,902	103,343,710	346,830,526		11,061,635
292	Point Mackenzie Service Area	376,480	61,900			73,775		364,605
293	Talkeetna Water & Sewer Service Area	(223,229)	245,000			331,597	10,678	(320,504)
294	Freedom Hills	23,747	70			10,000		13,817
295	Circle View/Stampede	(72,379)	19,075			6,202	6,000	(65,506)
296	Chase Trail	3,770	480			2,500		1,750
297	Road Outside S.A.	232				232		-
300	Debt Service-School	290,265		29,800,000		29,812,414		277,851
315	Debt Service-COP's	41,926		520,000		519,913		42,013
316	Debt Service-COP's Station 51	140,000		625,000		760,275		4,725
320	Debt Service Parks & Rec	33,051		338,000		338,800		32,251
325	NAW Debt	19,979		563,000		563,255		19,724
330	Transportation Sys Del	247,569		2,270,000		2,270,818		246,751
510	Solid Waste	(3,872,370)	5,854,500		145,000	6,890,842	(450,000)	(4,603,712)
520	Port	(8,053,514)	749,862	1,629,546		2,260,886	(1,250,000)	(6,684,992)
530	MV Susitna	(1,716,000)		2,425,000		709,000		-
600	Revolving Loan Funds	250			250			-
	Capital Appropriations:							
***	Areawide Capital Projects	911,296		2,082,500	911,296	2,082,500		-
***	Areawide: MSCVB & Infrastructure			1,350,000		1,350,000		-
***	A/W-Road Program			710,000		710,000		-
***	A/W - Grants			679,000		679,000		-
***	Non-Areawide Capital Projects			125,000		125,000		-
***	Enhanced 911 Capital			1,000,000		1,000,000		-
***	Land Mngmnt Capital Projects			125,000		125,000		-
***	Fire Service Area Capital Projects			2,346,000		2,346,000		-
***	Road Service Area Capital Projects			5,185,630		5,185,630		-
***	Other Capital Projects							-
***	Solid Waste Capital			75,000		75,000		-
***	Port Projects	798,322			798,322			
***	Ferry Projects	2,425,000			2,425,000			-
	TOTAL	49,147,040	386,496,443	107,623,578	107,623,578	405,059,165	(1,683,322)	390,408

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	84,599,332	282,740	4,876,634	26,781,310	3,385,013	71,334	119,996,363
200	Non-Areawide	3,344,382	-	257,268	1,018,815	-	129,013	4,749,478
202	Enhanced 911	-	3,529	897,034	27,079	-	-	927,642
203	Land Management	-	46,585	16,150	23,643	-	770,258	856,636
204	Education-Operating	-	-	-	177,361,199	1,172,229	6,790,777	185,324,205
248	Caswell Lakes FSA	265,087	556	-	384	-	69	266,096
249	West Lakes FSA	1,865,458	2,264	-	3,875	-	9,813	1,881,410
250	Wasilla-Lakes FSA	7,730,392	11,686	143,159	129,513	-	8,359	8,023,109
251	Butte FSA	739,129	1,608	-	1,543	-	5,008	747,288
253	Sutton FSA	202,113	510	-	384	-	442	203,449
254	Talkeetna FSA	303,873	611	-	770	-	224	305,478
258	Willow FSA	354,410	935	-	384	-	311	356,040
259	Gr Palmer Consolidated FSA	995,027	5,946	-	-	-	376	1,001,349
265	RSA Administration	-	-	188	95,000	-	-	95,188
266	Grid Roller Maintenance	-	70	-	-	-	-	70
270	Midway RSA	1,488,567	1,690	-	-	-	-	1,490,257
271	Fairview RSA	801,051	777	-	-	-	-	801,828
272	Caswell Lakes RSA	565,227	309	-	-	-	-	565,536
273	South Colony RSA	1,285,110	2,009	-	-	-	-	1,287,119
274	Knik RSA	2,276,320	1,352	-	-	-	-	2,277,672
275	Lazy Mountain RSA	237,404	537	-	-	-	-	237,941
276	Greater Willow RSA	841,148	523	-	-	-	5,000	846,671
277	Big Lake RSA	1,126,895	969	-	-	-	-	1,127,864
278	North Colony RSA	159,817	245	-	-	-	-	160,062
279	Bogard RSA	1,443,720	1,972	-	-	-	-	1,445,692
280	Greater Butte RSA	868,345	1,282	-	-	-	-	869,627
281	Meadow Lakes RSA	1,693,149	1,611	-	-	-	-	1,694,760
282	Gold Trails RSA	1,499,964	1,506	-	-	-	-	1,501,470
283	Greater Talkeetna RSA	511,799	392	-	-	-	-	512,191

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	210,314	234	-	-	-	-	210,548
285	Alpine RSA	252,800	319	-	-	-	-	253,119
290	Talkeetna Flood Control	15,287	97	-	-	-	-	15,384
291	Garden Terrace Water	34,383	383	-	-	-	-	34,766
292	Point MacKenzie SA	63,928	739	-	-	-	-	64,667
293	Talkeetna Water & Sewer	-	-	205,505	3,587	-	(9)	209,083
294	Freedom Hills	-	67	-	-	-	-	67
295	Circle View/Stampede Estates	17,049	99	-	-	-	-	17,148
296	Chase Trail Service Area	462	11	-	-	-	-	473
297	Roads Outside Service Areas	-	1	-	-	-	-	1
315	Debt Service - COP's Station 51	-	154	-	-	-	-	154
325	Debt Service - COP's A/C	-	36	-	-	-	-	36
510	Solid Waste Enterprise Fund	-	4,477	5,586,844	106,857	-	616	5,698,794
520	Port Enterprise Fund	-	-	74,736	793,334	-	666	868,736
	TOTALS	115,791,942	378,831	12,057,518	206,347,677	4,557,242	7,792,257	346,925,467

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

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	90,268,656	220,000	3,179,200	23,230,857	3,171,000	27,000	120,096,713
200	Non-Areawide	3,568,437	25	244,885	1,145,711	-	125,006	5,084,064
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	-	-	-	12,148	390,400
259	Gr Palmer Consolidated FSA	995,051	4,000	-	-	-	-	999,051
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 AMEDNED 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
	TOTALS	122,332,672	289,141	10,805,385	204,373,745	53,268,997	8,394,488	399,464,428

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2015 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
100	Areawide General	90,497,210	225,000	4,933,700	24,444,599	3,260,000	38,000	123,398,509
200	Non-Areawide	3,707,050	50	243,750	785,000	-	110,832	4,846,682
202	Enhanced 911	-	2,500	2,200,000	-	-	-	2,202,500
203	Land Management	-	35,600	14,500	-	-	1,241,500	1,291,600
204	Education-Operating	-	-	-	206,321,543	7,498,130	4,051,017	217,870,690
248	Caswell Lakes FSA	279,860	200	-	-	-	-	280,060
249	West Lakes FSA	2,058,510	1,000	-	-	-	-	2,059,510
250	Wasilla-Lakes FSA	8,084,590	3,000	101,000	-	-	-	8,188,590
251	Butte FSA	782,290	500	-	-	-	-	782,790
253	Sutton FSA	227,170	200	-	-	-	-	227,370
254	Talkeetna FSA	350,640	200	-	-	-	-	350,840
258	Willow FSA	404,540	300	-	-	-	-	404,840
259	Gr Palmer Consolidated FSA	1,035,680	2,000	-	-	-	-	1,037,680
266	Grid Roller Maintenance	-	20	5,000	-	-	-	5,020
270	Midway RSA	1,551,160	400	-	-	-	-	1,551,560
271	Fairview RSA	926,240	300	-	-	-	-	926,540
272	Caswell Lakes RSA	632,200	150	-	-	-	-	632,350
273	South Colony RSA	1,403,760	500	-	-	-	-	1,404,260
274	Knik RSA	2,508,280	350	-	-	-	-	2,508,630
275	Lazy Mountain RSA	246,780	150	-	-	-	-	246,930
276	Greater Willow RSA	935,680	150	-	-	-	-	935,830
277	Big Lake RSA	1,249,000	350	-	-	-	-	1,249,350
278	North Colony RSA	180,200	50	-	-	-	-	180,250
279	Bogard RSA	1,553,010	350	-	-	-	-	1,553,360
280	Greater Butte RSA	907,080	350	-	-	-	-	907,430
281	Meadow Lakes RSA	1,791,210	400	-	-	-	-	1,791,610
282	Gold Trails RSA	1,664,240	300	-	-	-	-	1,664,540
283	Greater Talkeetna RSA	545,500	100	-	-	-	-	545,600

**MATANUSKA-SUSITNA BOROUGH
FISCAL YEAR 2015 REVENUE SUMMARY**

FUND #	FUND TITLE	TAXES	INTEREST	FEES	STATE	FEDERAL	OTHER	TOTAL
284	Trapper Creek RSA	227,000	50	-	-	-	-	227,050
285	Alpine RSA	277,250	75	-	-	-	-	277,325
290	Talkeetna Flood Control	16,210	50	-	-	-	-	16,260
291	Garden Terrace Water	-	-	-	-	-	-	-
292	Point MacKenzie SA	61,200	700	-	-	-	-	61,900
293	Talkeetna Water & Sewer	-	-	245,000	-	-	-	245,000
294	Freedom Hills	-	70	-	-	-	-	70
295	Circle View/Stampede Estates	19,000	75	-	-	-	-	19,075
296	Chase Trail Service Area	470	10	-	-	-	-	480
510	Solid Waste Enterprise Fund	-	4,000	5,850,500	-	-	-	5,854,500
520	Port Enterprise Fund	-	-	42,000	707,862	-	-	749,862
	TOTALS	124,123,010	279,500	13,635,450	232,259,004	10,758,130	5,441,349	386,496,443

**FISCAL YEAR 2015 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &
FUNCTION**

FUND #	FUNCTION	2012-2013 Actual Expenditures	2013-2014 Revised Budget	2014-2015 Approved
100	Areawide General			
	Assembly	4,623,982	5,869,469	6,373,802
	Mayor	70,504	74,961	72,313
	Information Technology	3,639,460	4,817,518	5,381,389
	Finance	8,914,606	10,027,541	9,659,230
	Planning	3,862,867	4,165,827	4,315,919
	Public Works	4,512,224	4,975,534	2,489,568
	Emergency Services	9,066,164	10,767,708	11,846,471
	Community Development	3,721,905	4,190,433	4,519,574
	Capital Projects	-	-	4,065,725
	Total Areawide Expenditures	38,411,712	44,888,991	48,723,991
200	Non-Areawide			
	Assembly	2,311,966	2,446,134	2,555,717
	Information Technology	257,683	280,790	345,284
	Finance	-	2,000	2,000
	Public Works	21,575	45,832	52,486
	Community Development	1,336,576	1,450,327	1,596,104
	Total Non-Areawide Expenditures	3,927,800	4,225,083	4,551,591
202	Enhanced 911	721,450	880,687	1,549,781
203	Land Management	396,456	905,549	1,390,349
248	Caswell FSA	182,993	263,430	260,703
249	West Lakes FSA	1,206,751	1,726,887	1,716,483
250	Wasilla-Lakes FSA	3,404,301	5,657,026	6,147,626
251	Butte FSA	372,395	515,954	523,622
253	Sutton FSA	102,751	163,482	171,985
254	Talkeetna FSA	138,795	265,013	263,297
258	Willow FSA	251,910	400,299	419,696
259	Gr Palmer Consolidated FSA	339,539	454,323	448,216
265	Road Service Areas Admin	1,595,894	1,861,239	2,132,860
266	RSA Grid Roller Maintenance	5,217	15,000	15,000
270	Midway RSA	366,310	507,093	533,039

**FISCAL YEAR 2015 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &
FUNCTION**

FUND #	FUNCTION	2012-2013 Actual Expenditures	2013-2014 Revised Budget	2014-2015 Approved
271	Fairview RSA	372,741	498,265	524,454
272	Caswell Lakes RSA	356,198	452,423	426,541
273	South Colony RSA	695,459	937,616	975,275
274	Knik RSA	1,038,489	1,262,512	1,252,367
275	Lazy Mountain RSA	130,836	189,976	180,075
276	Greater Willow RSA	391,256	525,022	540,328
277	Big Lake RSA	705,810	725,468	785,942
278	North Colony RSA	98,561	144,237	152,836
279	Bogard RSA	653,138	810,235	845,670
280	Greater Butte RSA	271,533	384,540	420,516
281	Meadow Lakes RSA	588,640	839,747	882,191
282	Gold Trails RSA	806,268	909,260	949,755
283	Greater Talkeetna RSA	421,447	484,717	472,872
284	Trapper Creek RSA	161,317	149,566	156,628
285	Alpine RSA	158,745	221,586	231,709
290	Talkeetna Flood Control	1,352	22,647	22,718
291	Garden Terrace Water	1,310	81,400	-
292	Point MacKenzie Service Area	22,200	73,547	73,775
293	Talkeetna Water & Sewer	265,591	329,480	331,597
294	Freedom Hills Road	-	10,000	10,000
295	Circle View/Stampede Estates	1,221	6,211	6,202
296	Chase Trail Service Area	-	2,500	2,500
297	Roads Outside Service Area	-	94	232
300	Debt Service-Schools	27,896,855	28,967,777	29,812,414
315	Debt Service Station 6-1 COP'S	519,075	520,213	519,913
316	Debt Service Station 5-1 COP'S	-	800,000	760,275
320	Debt Service Parks & Rec	339,200	343,400	338,800
325	Debt Service - Animal Care COPs	565,055	561,855	563,255
330	Transportation System Debt	133,852	2,262,188	2,270,818
	Borough Operating Sub-Total	88,020,423	105,246,538	112,357,897
510	Solid Waste Enterprise	4,750,858	6,685,621	6,890,842

**FISCAL YEAR 2015 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &
FUNCTION**

FUND #	FUNCTION	2012-2013 Actual Expenditures	2013-2014 Revised Budget	2014-2015 Approved
520	Port Enterprise	2,026,281	2,280,922	2,260,886
530	Ferry Enterprise	922,453	1,417,200	709,000
	Enterprise Fund Subtotal	7,699,592	10,383,743	9,860,728
204	Education-Operating	233,269,432	288,677,943	269,162,410
	Education-Operating Sub-Total	233,269,432	288,677,943	269,162,410
	Areawide Capital Projects	5,002,531	4,544,672	2,257,500
	Areawide Road Program	1,049,750	839,657	710,000
	Areawide-Palmer Block Grant	65,000	65,000	45,500
	Areawide-Wasilla Block Grant	75,000	65,000	52,500
	Areawide-Wasilla Planning Grant	-	190,565	90,000
	Areawide-Houston Block Grant	35,000	30,000	21,000
	Areawide Grants/Match	150,000	355,000	415,000
	Areawide Paramedic Program	90,000	-	-
	Areawide MSCVB & Infrastructure	1,000,000	1,055,000	1,100,000
	Areawide Youth Court	75,000	75,000	50,000
	Areawide Other Agencies	-	100,000	80,000
	Non-Areawide Capital Proj.	92,187	481,724	125,000
	Enhanced 911 Capital	500,000	1,000,000	1,000,000
	Land Mangmt Capital Proj.	283,404	125,000	125,000
	Caswell Lakes FSA	946	2,600	-
	West Lakes FSA	832,500	325,000	225,000
	Wasilla-Lakes FSA Cap.	3,420,000	3,094,700	1,936,000
	Butte FSA Cap.	2,222	512,000	125,000
	Sutton FSA Cap.	91,717	222,030	-
	Talkeetna FSA Cap.	-	100,000	-
	Willow FSA Cap.	1,320	150,000	
	Gr Palmer FSA Cap.	500,000	647,000	60,000
	Admin RSA Cap.	205,600	307,000	75,000
	Midway RSA Cap.	1,925,000	942,500	832,500
	Fairview RSA Cap.	420,000	443,000	286,900
	Caswell Lakes RSA Cap.	50,000	160,000	92,100

**FISCAL YEAR 2015 EXPENDITURE SUMMARY NET OF TRANSFERS BY FUND &
FUNCTION**

FUND #	FUNCTION	2012-2013 Actual Expenditures	2013-2014 Revised Budget	2014-2015 Approved
	South Colony RSA Cap.	1,250,000	377,500	262,150
	Knik RSA Cap.	1,025,000	1,259,500	905,150
	Lazy Mountain RSA Cap.	325,000	89,000	42,150
	Greater Willow RSA Cap.	475,000	249,500	269,450
	Big Lake RSA Cap.	725,000	406,000	287,150
	North Colony RSA Cap.	75,000	36,000	7,000
	Bogard RSA Cap.	1,075,000	1,058,500	515,300
	Greater Butte RSA Cap.	980,000	701,500	372,250
	Meadow Lakes RSA Cap.	1,625,000	992,000	684,300
	Gold Trails RSA Cap.	800,000	896,500	499,750
	Greater Talkeetna RSA Cap.	-	60,000	-
	Trapper Creek RSA Cap.	25,000	29,500	37,100
	Alpine RSA Cap.	150,000	70,500	17,380
	Talkeetna Water & Sewer S.A. Cap.	-	-	-
	Chase Trail S.S.A Cap	-	-	-
	Solid Waste Capital	259,000	625,000	75,000
	Port Capital	-	100,000	-
	Borough/Other Capital Sub-Total	24,656,177	22,783,448	13,678,130
	GRAND TOTALS	353,645,624	427,091,672	405,059,165

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

		FUND	2012	2013	2014	APPROVED 2015	INC/(DEC)
Mayor & Assembly:	Areawide Fund	100	24.90	24.80	25.90	24.90	(1.00)
	Non-Areawide Fund	200	13.70	13.95	13.85	13.85	0.00
			38.60	38.75	39.75	38.75	(1.00)
Information Technology:	Areawide Fund	100	18.75	19.75	20.50	20.50	0.00
	Non-Areawide Fund	200	1.00	1.00	1.00	1.00	0.00
			19.75	20.75	21.50	21.50	0.00
Finance:	Areawide Fund	100	59.00	59.00	58.00	52.00	(6.00)
			59.00	59.00	58.00	52.00	(6.00)
Planning & Land Use:	Areawide Fund	100	26.20	26.20	26.20	26.20	0.00
			26.20	26.20	26.20	26.20	0.00
Comm. Development:	Areawide Fund	100	23.10	23.85	23.95	22.75	(1.20)
	Non-Areawide Fund	200	7.64	7.89	8.14	8.14	0.00
	Land Management	203	2.75	2.00	2.15	4.55	2.40
			33.49	33.74	34.24	35.44	1.20
Emergency Services:	Areawide Fund	100	28.09	27.57	27.57	34.89	7.32
	Enhanced 911	202	1.50	1.50	1.50	1.50	0.00
	Fire Service Areas	24X - 25X	12.41	17.78	19.78	19.46	(0.32)
			42.00	46.85	48.85	55.85	7.00
Public Works:	Areawide Fund	100	27.95	27.92	28.03	10.98	(17.05)
	Non-Areawide Fund	200	0.10	0.10	0.10	0.10	0.00
	Road & Other S.A.	2XX	11.05	11.08	10.98	11.88	0.90
	Solid Waste	510	14.90	14.90	14.90	15.60	0.70
			54.00	54.00	54.00	38.55	(15.45)
Capital Projects	Areawide Fund	100	0.00	0.00	0.00	24.45	24.45
			0.00	0.00	0.00	24.45	24.45
Port:		520	2.20	2.20	2.20	2.20	0.00
			2.20	2.20	2.20	2.20	0.00
TOTAL OPERATING FTE			275.24	281.49	284.74	294.94	10.20
PROJECT FTE			4.00	4.00	4.00	3.00	(1.00)
GRAND TOTAL			279.24	285.49	288.74	297.94	9.20

MATANUSKA-SUSITNA BOROUGH
PERSONNEL COMPARISON BY DEPARTMENT

DEPARTMENT	DIVISION		2012	2013	2014	APPROVED 2015	INC/(DEC)
FUND 100							
MAYOR:	Mayor	110-104	0.20	0.00	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	6.70	6.65	7.90	6.90	(1.00)
	Law	100-111	6.00	6.00	6.00	6.00	0.00
	Human Resources	100-115	4.00	4.15	4.00	4.00	0.00
TOTAL - ASSEMBLY & MAYOR			24.90	24.80	25.90	24.90	(1.00)
INFORMATION TECHNOLOGY:	GIS	115-116	7.00	7.00	6.00	6.00	0.00
	Information Technology Administration	115-117	1.75	1.75	2.50	2.50	0.00
	Information Technology	115-121	10.00	11.00	12.00	12.00	0.00
TOTAL - INFORMATION TECHNOLOGY			18.75	19.75	20.50	20.50	0.00
FINANCE:	Finance-Administration	120-120	3.00	3.00	2.00	3.00	1.00
	Revenue/Budget	120-119	11.00	11.00	11.00	12.00	1.00
	Accounting	120-125	17.00	17.00	17.00	15.00	(2.00)
	Purchasing	120-128	7.00	7.00	7.00	0.00	(7.00)
	Assessments	120-140	21.00	21.00	21.00	22.00	1.00
	TOTAL - FINANCE			59.00	59.00	58.00	52.00
PLANNING AND LAND USE:	Planning	130-130	5.20	6.20	6.20	6.20	0.00
	Platting	130-131	5.00	6.00	6.00	6.00	0.00
	Cultural Resources	130-132	1.00	1.00	1.00	1.00	0.00
	Planning-Administration	130-133	5.00	2.00	2.00	2.00	0.00
	Code Compliance	130-134	3.00	0.00	0.00	0.00	0.00
	Environmental	130-137	1.00	1.00	1.00	1.00	0.00
	Development Services	130-139	6.00	10.00	10.00	10.00	0.00
TOTAL - PLANNING			26.20	26.20	26.20	26.20	0.00
PUBLIC WORKS:	Public Works-Administration	150-150	1.20	1.20	2.20	0.60	(1.60)
	Facility Maintenance	150-151	9.50	9.32	9.53	9.53	0.00
	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	11.50	11.65	10.60	0.00	(10.60)
	Transportation	150-251	4.90	4.90	4.85	0.00	(4.85)
TOTAL - PUBLIC WORKS			27.95	27.92	28.03	10.98	(17.05)
EMERGENCY SERVICES:	Telecommunications	100-126	0.50	0.50	0.50	0.50	0.00
	Public Safety-Administration	160-300	12.61	11.76	11.76	12.00	0.24
	Fleet Maintenance	160-310	0.00	1.74	1.74	1.06	(0.68)
	Rescue	160-330	0.20	0.21	0.21	0.37	0.16
	Ambulance - Rural	160-335	0.00	0.00	1.06	1.36	0.30
	Ambulance - Core	160-336	0.00	12.30	12.30	19.60	7.30
	Ambulance - West Lakes/Houston	160-337	2.62	0.00	0.00	0.00	0.00
	Ambulance - Willow	160-338	0.08	0.26	0.00	0.00	0.00
	Ambulance - Caswell	160-339	0.00	0.01	0.00	0.00	0.00
	Ambulance - Central	160-341	8.66	0.00	0.00	0.00	0.00
	Ambulance - Palmer	160-343	3.28	0.00	0.00	0.00	0.00
	Ambulance - T/S/TC	160-344	0.07	0.27	0.00	0.00	0.00
	Ambulance - Sutton	160-346	0.03	0.26	0.00	0.00	0.00
	Ambulance - Butte	160-347	0.03	0.26	0.00	0.00	0.00
	Lake Louise First Response	160-349	0.01	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			28.09	27.57	27.57	34.89	7.32
COMMUNITY DEVELOPMENT:	Brett Memorial Ice Arena	170-124	4.00	4.00	4.00	4.00	0.00
	Recreational Services	170-129	1.95	1.90	1.85	1.85	0.00
	Community Pools	170-136	11.05	11.05	10.30	9.50	(0.80)
	Outdoor Recreation	170-142	2.70	2.70	1.00	1.00	0.00
	Administration	170-145	2.10	2.90	3.90	3.50	(0.40)
	Trails Maintenance	170-147	0.30	0.30	1.00	1.00	0.00
	Trails	170-148	1.00	1.00	0.90	0.90	0.00
	Nothorn Region Outdoor Recreation	170-149	0.00	0.00	1.00	1.00	0.00
TOTAL - COMMUNITY DEVELOPMENT			23.10	23.85	23.95	22.75	(1.20)
CAPITAL PROJECTS	Capital Projects - Administration	180-180	0.00	0.00	0.00	2.00	2.00
	Project Management	180-181	0.00	0.00	0.00	7.00	7.00
	Pre-Design & Engineering	180-182	0.00	0.00	0.00	8.45	8.45
	Purchasing	180-183	0.00	0.00	0.00	7.00	7.00
TOTAL - COMMUNITY DEVELOPMENT			0.00	0.00	0.00	24.45	24.45
TOTAL PERSONNEL - FUND 100			207.99	209.09	210.15	216.67	6.52

DEPARTMENT	DIVISION		2012	2013	2014	APPROVED 2015	INC/(DEC)
FUND 200							
Assembly:	Economic Development	100-114	1.75	2.00	2.00	2.00	0.00
	Animal Care	100-606	11.95	11.95	11.85	11.85	0.00
TOTAL - ASSEMBLY & MAYOR			13.70	13.95	13.85	13.85	0.00
Information Technology	Information Technology	115-121	1.00	1.00	1.00	1.00	0.00
TOTAL - INFORMATION TECHNOLOGY			1.00	1.00	1.00	1.00	0.00
Community Development:							
	Sutton Library	170-503	1.50	1.75	1.75	1.75	0.00
	Talkeetna Library	170-504	1.63	1.63	1.88	1.88	0.00
	Trapper Creek Library	170-505	0.75	0.75	0.75	0.75	0.00
	Willow Library	170-507	1.88	1.88	1.88	1.88	0.00
	Big Lake Library	170-508	1.88	1.88	1.88	1.88	0.00
TOTAL - COMMUNITY DEVELOPMENT			7.64	7.89	8.14	8.14	0.00
Public Works	Vehicle Removal Program	150-415	0.10	0.10	0.10	0.10	0.00
TOTAL - PUBLIC WORKS			0.10	0.10	0.10	0.10	0.00
TOTAL PERSONNEL - FUND 200			22.44	22.94	23.09	23.09	0.00
FUND 202							
Emergency Services:	Enhanced 911	115.121	1.50	1.50	1.50	1.50	0.00
TOTAL PERSONNEL - FUND 202			1.50	1.50	1.50	1.50	0.00
FUND 203							
Community Development:	Land Management Division	170-141	1.95	1.40	1.55	3.55	2.00
	Administration	170-145	0.80	0.60	0.60	1.00	0.40
TOTAL - COMMUNITY DEVELOPMENT			2.75	2.00	2.15	4.55	2.40
TOTAL PERSONNEL - FUND 203			2.75	2.00	2.15	4.55	2.40
FIRE SERVICE AREAS							
Emergency Services:	Caswell Fire Service Area	248-000	0.02	0.04	0.54	0.56	0.02
	West Lakes Fire Service Area	249-000	1.71	2.20	3.20	2.94	(0.26)
	Wasilla-Lakes Fire Service Area	250-000	10.16	15.22	15.22	15.08	(0.14)
	Butte Fire Service Area	251-000	0.36	0.16	0.16	0.18	0.02
	Sutton Fire Service Area	253-000	0.04	0.04	0.04	0.04	0.00
	Talkeetna Fire Service Area	254-000	0.06	0.08	0.08	0.09	0.01
	Willow Fire Service Area	258-000	0.06	0.04	0.54	0.57	0.03
	Greater Palmer Fire Service Area	259-000	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY SERVICES			12.41	17.78	19.78	19.46	(0.32)
TOTAL PERSONNEL - FIRE SERVICE AREAS			12.41	17.78	19.78	19.46	(0.32)
OTHER FUNDS							
Public Works:	Talkeetna Sewer/Water Svc. Area	293-000	1.15	1.23	1.03	1.03	0.00
	Road Service Areas-Admin	265-000	9.90	9.85	9.95	10.85	0.90
TOTAL - PUBLIC WORKS			11.05	11.08	10.98	11.88	0.90
TOTAL PERSONNEL - OTHER FUNDS			11.05	11.08	10.98	11.88	0.90
FUND 510							
Public Works:	Sanitary Landfills -- Central	150-401	4.95	4.95	4.95	5.65	0.70
	Sanitary Landfills -- Transfer Sites	150-402	7.35	7.35	7.35	7.35	0.00
	Hazardous Waste	150-416	2.60	2.60	2.60	2.60	0.00
TOTAL - SOLID WASTE ENTERPRISE FUND			14.90	14.90	14.90	15.60	0.70
FUND 520							
	Port	100-112	2.20	2.20	2.20	2.20	0.00
TOTAL - PORT ENTERPRISE FUND			2.20	2.20	2.20	2.20	0.00
TOTAL PERSONNEL - ENTERPRISE FUNDS			17.10	17.10	17.10	17.80	0.70

MATANUSKA-SUSITNA BOROUGH
 PERSONNEL COMPARISON BY FUND
 PROJECT FUNDED EMPLOYEES

FUND	Project		2012	2013	2014	APPROVED 2015	INC/(DEC)
FUND 480							
	Spruce Bark Beetle Kill		2.00	2.00	2.00	2.00	0.00
	CERT		1.00	1.00	1.00	0.00	(1.00)
	Cultural Resources - Kabata		1.00	1.00	1.00	1.00	0.00
TOTAL PERSONNEL - FUND 480			4.00	4.00	4.00	3.00	(1.00)
TOTAL PERSONNEL - PROJECT FUNDED			4.00	4.00	4.00	3.00	-1.00

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	128,310,808	122,368,678	125,589,331
TOTAL EXPENDITURES	123,764,901	135,136,747	138,710,092

Fund balance 6/30/2013 57,908,358

2014 fiscal year revenues and transfers 122,368,678
 2014 fiscal year expenditures and transfers (135,136,747)
 Adjusted Reserves, GASB 31, & MV Allocation (347,422)

Estimated Adjustment to Fund Balance (13,115,491)

Estimated total fund balance 6/30/2014 44,792,867

Fiscal Year 2015 operations:

Estimated operating revenues 123,398,509
 Recoveries/Other 2,065,572
 Transfers In 125,250
 Estimated operating expenditures (48,723,991)
 Grants/Pass Through (1,854,000)
 Transfers out:
 Education operating (51,291,720)
 Education debt service (29,800,000)
 Parks & Recreation debt service (338,000)
 Certificates of Participation (567,657)
 Transportation system debt service (2,270,000)
 Port Enterprise Fund (831,224)
 Capital projects (2,257,500)
 Dust Control program (710,000)
 FSA's (Ambulance Bld Rental) (66,000)

Estimated FY2015 adjustment to fund balance (13,120,761)

Appropriated reservations and required adjustments to fund balance:

Reserve for Minimum Fund Balance (24,943,453)
 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 (1,200,000)
 Reserve for School Site Acquisitions (3,313,157)

Adjustment to fund balance for Reserves (31,293,075)

Ordinance 14-089 (262,500)

Estimated unassigned fund balance 6/30/2015 116,531

FY 2014 REVENUE SUMMARY: FUND 100

AREAWIDE

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
PROPERTY TAXES	78,585,626	81,154,656	81,883,210
EXCISE TAXES	4,913,902	8,009,000	7,509,000
SPECIAL ASSESSMENT REVENUE	-	-	-
FEDERAL PAYMENTS	3,385,013	3,171,000	3,260,000
STATE GRANTS & SHARED REVENUES	26,781,310	23,230,857	24,444,599
FEES	4,876,634	3,179,200	4,933,700
TRANSIENT ACCOMMODATIONS TAX	1,099,804	1,105,000	1,105,000
INTEREST EARNINGS	282,740	220,000	225,000
RECOVERIES & TRANSFERS	8,314,445	2,271,965	2,190,822
OTHER	71,334	27,000	38,000
TOTAL REVENUES	128,310,808	122,368,678	125,589,331

REVENUE DETAIL: FUND 100**AREAWIDE**

ACCOUNT	CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	71,964,538	75,074,200	76,310,600
311 101	Real Prop-Scit/Dvet/Farm	-	-	-
311 102	Real Prop Taxes - Delinquent	2,447,892	2,000,000	2,000,000
311 200	Personal Property Taxes	491,178	642,058	521,500
311 202	Personal Prop Taxes - Delinquent	1,715	-	-
311 300	Aircraft Registration	3,318	-	-
311 302	Aircraft Registration - Delinquent	444	-	-
311 400	Penalty & Interest on Delinquent Taxes	1,025,646	900,000	900,000
311 500	Vehicle Tax/State Collected	2,650,895	2,538,398	2,151,110
	Total 311	78,585,626	81,154,656	81,883,210
	EXCISE TAXES:			
315 100	Tobacco Tax	4,905,202	8,000,000	7,500,000
315 200	Excise License	8,700	9,000	9,000
	Total 315	4,913,902	8,009,000	7,509,000
	FEDERAL PAYMENTS:			
331 000	Federal Grants	70,220	51,000	60,000
333 000	Federal PILT	3,289,009	3,120,000	3,200,000
333 100	National Forestry Rec.	25,784	-	-
	Total 33X	3,385,013	3,171,000	3,260,000
	STATE SHARED REVENUE:			
335 350	State Shared Revenue Areawide	5,769,785	3,551,289	4,125,000
335 900	Miscellaneous State Revenue	66	100	100
	Total 335	5,769,851	3,551,389	4,125,100
	OTHER STATE REVENUE:			
337 100	School Debt Service Reimbursement	18,932,007	19,679,468	20,319,499
337 800	State PERS Relief	2,079,452	-	-
	Total 337	21,011,459	19,679,468	20,319,499
	PILT			
338 100	Miscellaneous PILT	9,056	7,000	8,000
	Total 338	9,056	7,000	8,000

REVENUE DETAIL: FUND 100

AREAWIDE

ACCOUNT	CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
	GENERAL GOVERNMENT:			
341 000	Various Fees	288,351	196,100	252,600
341 920	LID Fees	(5,201)	-	-
341 940	Foreclosure Fees	108,386	80,000	90,000
341 980	Liquor License Fees	2,500	1,500	1,500
341 990	Business License Fees	246,048	100,000	250,000
	Total 341	640,084	377,600	594,100
	OTHER GENERAL GOVERNMENT:			
342 000	Ambulance EMS Fees	3,250,197	1,854,000	3,361,000
343 000	Park & Rec Fees	64,687	67,600	68,600
346 000	Brett Memorial Ice Arena Fees	411,000	400,000	400,000
347 000	Community Pool Fees	510,666	480,000	510,000
	Total 34X	4,236,550	2,801,600	4,339,600
	TRANSIENT ACCOMMODATION TAX:			
348 100	Transient Accommodation Tax	1,093,834	1,100,000	1,100,000
348 200	Penalty & Interest	5,970	5,000	5,000
	Total 348	1,099,804	1,105,000	1,105,000
	INTEREST EARNINGS:			
361 100	Interest on Investments	282,740	220,000	225,000
	Total 361	282,740	220,000	225,000
	TRANSFERS FROM OTHER FUNDS:			
367 110	Areawide	-	-	-
367 400	Capital Projects	859,554	151,945	125,000
367 510	Revolving Loan	279	370	250
	Total 367	859,833	152,315	125,250
	RECOVERY OF WAGES & FRINGES			
368 XXX	Service Areas and Other Projects	3,430,048	379,900	225,000
368 130	School - Projects	536,409	410,000	531,296
368 150	Borough - Projects	2,431,296	100,000	100,000
368 210	Land Management Fund	43,500	43,500	45,500
368 220	Service Area Funds	928,359	1,101,250	1,077,276
368 230	Nonareawide Fund	85,000	85,000	86,500
	Total 368	7,454,612	2,119,650	2,065,572
	MISCELLANEOUS			
3xx xxx	Other Revenue Sources	62,278	20,000	30,000
	TOTAL REVENUES	128,310,808	122,368,678	125,589,331

311 000 GENERAL PROPERTY TAXES

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$9,055,870,900 for areawide purposes. A mill rate of 9.662 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	8,202,469,300	79,252,200	0	2,941,600	76,310,600
Sr Cit/Vets	730,973,700	7,062,600	7,062,600	0	0
Farm	66,370,700	0	0	0	0
Personal	56,057,200	541,600	0	20,100	521,500
Total	9,055,870,900	86,856,400	7,062,600	2,961,700	76,832,100

311 100	Real Property Taxes-Current	76,310,600
311 102	Real Property Taxes-Delinquent	2,000,000
311 200	Personal Property Taxes-Current	521,500
311 200	Personal Property Taxes-Assembly Amendment	0
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 2015 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 \$2,151,110 are estimated for fiscal year 2015. Of that amount, \$710,000 will be transferred to the road dust control program.

315 XXX EXCISE TAX

- 315 100 A tax is collected on any cigarettes or tobacco products acquired within or brought into the borough. Receipts of \$7,500,000 are estimated for fiscal year 2015.
- 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 2015.

33X 000 FEDERAL PAYMENTS

- 331 000 Federal grants in fiscal year 2015 are expected to be at least \$60,000.
- 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 \$3,200,000 for fiscal year 2015.

335 XXX STATE REVENUE

- 335 350 State shared revenues in the amount of \$4,125,000 is projected for fiscal year 2015.
- 335.900 Miscellaneous State revenues in the amount of \$100 are projected for fiscal year 2015.

337 000 OTHER STATE REVENUE

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

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

Debt Service Reimbursement

2004 Series D	\$7,910,550 @ 69.1056%	5,466,633
2005 Series A	\$1,305,200 @ 60%	783,120
2006 Series A	\$1,640,694 @ 70%	1,148,486
2006 Series B	\$1,543,250 @ 60%	925,950
2007 Series A	\$1,631,750 @ 64.0076%	1,044,444
2009 Series A	\$1,503,325 @ 70%	1,052,327
2011 Series A	\$2,612,400 @ 70%	1,828,680
2012 Series A	\$6,950,944 @ 70%	4,865,661
2012 Series B	\$1,427,950 @ 63.2902%	903,752
2013 Series A	\$1,043,100 @ 70%	730,170
2014 Series B	\$2,243,251 @ 70%	<u>1,570,276</u>

Total Reimbursement \$20,319,499

338 000 PILOT

338-100 Payment in lieu of taxes from miscellaneous sources is estimated to be \$8,000 in fiscal year 2015.

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 \$594,100 for fiscal year 2015.

342 000 EMERGENCY SERVICES

342-xxx \$3,361,000 is estimated as revenue to be collected from ambulance fees and other miscellaneous EMS fees during fiscal year 2015.

343 000 PARKS & RECREATION FEES

343-xxx During fiscal year 2015 it is estimated that \$30,000 is projected to be collected in fees from Matanuska River Park, \$2,000 from Dëshka Park and \$3,500 from Christensen Lake Park. Also, an additional \$33,100 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 \$510,000 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 2015 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 \$225,000.

367 000 TRANSFERS FROM OTHER FUNDS

Transfers to the areawide fund will total \$250 for fiscal year 2015. 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 \$2,065,572 from these sources.

3xx xxx OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2015 are projected to equal \$30,000.

EXPENDITURE DETAIL: FUND 100 AREA WIDE				
Division	Division Name	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
000	Non Departmental	85,312,189	90,156,256	89,920,101
101	Assembly	368,358	445,713	451,940
102	Assembly Reserve	-	30,000	40,000
103	Borough Clerk	512,169	537,934	568,816
105	Elections	356,154	393,427	404,255
106	Records Management	361,592	465,534	484,606
110	Administration	1,286,704	1,853,288	1,816,117
115	Human Resources	674,763	768,741	744,778
111	Law	1,059,261	1,348,582	1,818,740
116	GIS	952,179	970,384	963,082
117	Information Technology Admin	390,576	441,390	422,674
121	Information Technology	2,296,705	3,405,744	2,143,022
122	Maintenance & Licensing	-	-	1,852,611
604	Labor Relations Board	-	5,550	5,550
609	Board of Adjustments & Appeals	2,223	5,800	5,600
612	Bid Review Committee	2,758	14,900	33,400
104	Mayor	70,504	74,961	72,313
113	Common Contractual	1,210,332	1,622,500	1,727,461
119	Revenue and Budget	1,517,571	1,544,719	1,707,526
120	Finance Admin	607,468	870,667	1,032,184
125	Accounting	2,100,132	2,087,321	1,956,750
128	Purchasing	786,504	836,057	0
140	Assessment	2,692,599	3,066,277	3,235,309
130	Planning	852,987	1,008,400	1,043,568
131	Platting	737,512	759,030	803,664
132	Cultural Resources	252,084	296,058	257,138
133	Planning Admin	332,665	363,166	421,039
137	Environmental	216,523	270,414	241,812
139	Development Services	1,471,096	1,468,759	1,548,698

EXPENDITURE DETAIL: FUND 100 AREA WIDE				
Division	Division Name	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
150	Public Works Admin	214,012	248,390	174,193
151	Facility Maintenance	1,686,969	1,909,771	2,109,438
155	Operations	95,795	114,140	130,784
158	Community Clean Up	51,556	76,332	75,153
159	Project Management / Engineering	1,751,894	1,816,290	-
251	Pre-Design	711,998	810,611	-
126	Telecommunication	1,055,401	1,174,747	859,761
300	Emergency Services	1,872,620	1,934,003	2,424,691
301	Emergency Medical Service Board	-	950	950
310	Fleet Maintenance	307,938	398,910	316,533
330	Rescue Units	553,239	712,357	810,289
335	Rural Ambulance	-	1,666,793	1,876,474
336	Ambulance-Core	3,911,760	4,840,822	5,426,894
338	Ambulance - Willow	300,620	-	-
339	Ambulance - Caswell	1,193	-	-
344	Ambulance - Talk/Sun/Trppr Ck	534,877	-	-
346	Ambulance - Sutton	230,206	-	-
347	Ambulance - Butte	231,641	-	-
349	Lake Louise	31,414	-	-
350	Emergency Services	76,179	118,666	117,078
351	Emergency Services Station	-	-	64,556
360	Local Emerg. Planning Board	76	11,960	15,245
123	Outdoor Ice Rinks	2,586	1,950	5,400
124	Brett Memorial Ice Arena	789,644	826,450	865,365
129	Recreational Services	220,876	259,391	279,266
136	Community Pools	1,435,192	1,581,665	1,559,683
142	Parks & Recreation	540,684	315,581	441,266
145	Community Development Admin	474,152	602,757	655,859
146	Community Enrichment	24,135	26,160	26,160

EXPENDITURE DETAIL: FUND 100 AREA WIDE				
Division	Division Name	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
147	Recreation Infrastructure	61,520	262,513	326,389
148	Trails	173,116	176,327	174,791
149	Northern Region	-	137,639	185,395
180	Capital Projects Admin	-	-	474,209
181	Project Management	-	-	1,253,067
182	Pre-Design & Engineering	-	-	1,450,301
183	Purchasing	-	-	888,148
	FUND 100 TOTAL	123,764,901	135,136,747	138,710,092



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

8/11/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Revenue</u>	<u>2014 Amend ed Budget</u>	<u>2015 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	71,964,538	75,074,200	76,310,600
311.102	Real Property-Delinquent	2,447,892	2,000,000	2,000,000
311.200	Personal Property	491,178	642,058	521,500
311.202	Personal Property-Delinq	1,715	0	0
311.300	Aircraft Registration Tax	3,318	0	0
311.302	Aircraft Reg-Delinquent	444	0	0
311.400	Penalty & Interest	1,025,646	900,000	900,000
311.500	Vehicle Tax State Collec	2,650,895	2,538,398	2,151,110
Total General Property Taxes		78,585,626	81,154,656	81,883,210
RE15-Excise Taxes				
315.100	Tobacco Excise Tax	4,905,202	8,000,000	7,500,000
315.200	Excise License	8,700	9,000	9,000
Total Excise Taxes		4,913,902	8,009,000	7,509,000
RE31-Federal Grants				
331.000	Federal Grants	70,220	51,000	60,000
Total Federal Grants		70,220	51,000	60,000
RE33-Federal Pilot				
333.000	Federal Pilot	3,289,009	3,120,000	3,200,000
333.100	National Forest Income	25,784	0	0
Total Federal Pilot		3,314,793	3,120,000	3,200,000
RE35-State Shared Revenue				
335.350	State Shared A/W	5,769,785	3,551,289	4,125,000
335.900	Misc. State Revenue	66	100	100
Total State Shared Revenue		5,769,851	3,551,389	4,125,100
RE37-Other State Revenue				
337.100	Debt Service Reimb	18,932,007	19,679,468	20,319,499
337.800	State PERS Relief	2,079,452	0	0
Total Other State Revenue		21,011,459	19,679,468	20,319,499
RE38-Other Pilot Revenue				
338.100	Miscellaneous Pilot	9,056	7,000	8,000
Total Other Pilot Revenue		9,056	7,000	8,000



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

8/11/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Revenue</u>	<u>2014Amend ed Budget</u>	<u>2015 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.100	Nsf & Atty Fees	2,220	2,000	2,000
341.200	Recording Fees	4,263	5,000	5,000
341.210	Borough Gym Fees	15,932	12,000	15,000
341.230	Computer Pub Access Fees	125	100	0
341.300	Planning Recording Fees	700	100	0
341.350	Land Use & Zoning Permits	7,625	7,000	7,000
341.351	Mandatory LUP	1,095	10,000	5,000
341.352	Liquor License Referral	8,200	5,000	7,000
341.354	Talkeetna CUP	500	0	500
341.355	Sutton CUP	2,300	1,000	2,000
341.356	Core Area LUP	0	200	0
341.357	Core Area CUP	1,500	1,000	2,000
341.359	Multi-Family LUP	1,675	0	0
341.360	Special Events Fee	250	0	250
341.370	Community Enrichmnt Fees	395	700	500
341.400	Subdivision Fees	80,574	60,000	80,000
341.500	Clerk'S Office Fees	120	100	100
341.550	Candidate Filing Fees	275	300	300
341.600	Historical Fees	367	500	500
341.700	Eng. Inspection Fees	9,870	5,000	9,000
341.720	Utility Permit App Fee	48,278	35,000	40,000
341.740	Rght Of Way Prmit App Fee	18,542	10,000	15,000
341.750	Public Works,Plans/Specs	685	500	650
341.900	Miscellaneous Fees	33,450	25,000	25,000
341.905	Sale of Maps	128	500	500
341.906	Sale-Query,Subd Index&Oth	375	100	300
341.910	Sale-Asesmnt/Recvble Roll	75	0	0
341.920	Lid Fee'S	(5,201)	0	0
341.940	Foreclosure Fees	108,386	80,000	90,000
341.945	Foreclosure Sale Fees	48,832	15,000	35,000
341.980	Liquor License Fees	2,500	1,500	1,500
341.990	Business License Fee	246,048	100,000	250,000
Total General Government		640,084	377,600	594,100



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

8/11/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Revenue</u>	<u>2014 Amend ed Budget</u>	<u>2015 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE42-Public Safety				
342.010	Amb Dist #1 (C)	1,716,984	1,200,000	2,957,000
342.020	Amb Dist #2 (BL/MS)	504,168	0	0
342.030	Amb Dist #3 (P)	533,616	0	0
342.040	Amb Dist #4 (T/S/TC)	209,351	0	0
342.050	Amb Dist #5 (W/H)	82,253	0	0
342.060	Amb Dist #6 (S)	74,529	0	0
342.070	Amb Dist #7 (B)	122,411	0	0
342.095	Amb Dist (Rural)	0	650,000	400,000
342.100	EMS Rescue	5,515	3,000	3,000
342.800	Ems - Donations	1,370	1,000	1,000
Total Public Safety		3,250,197	1,854,000	3,361,000
RE43-Parks & Recreation Fees				
343.320	Park Fees-Palmer	27,915	30,000	30,000
343.360	Park Fees-Deshka Park	399	2,000	2,000
343.365	Park fees-Talkeetna	3,705	3,500	3,500
343.400	Trailhead Parking Fees	27,576	27,000	27,000
343.700	Boat Launch Fees	1,582	2,500	2,500
343.800	Alcantra Usage Fees	3,380	2,500	3,500
343.900	Miscellaneous	130	100	100
Total Parks & Recreation Fees		64,687	67,600	68,600
RE46-Ice Arena Fees				
346.000	Ice Arena Fees	633	0	0
346.100	Ice Arena Fees	410,367	400,000	400,000
Total Ice Arena Fees		411,000	400,000	400,000
RE47-Community Pool Revenues				
347.000	Community Pool Revenues	179	0	0
347.100	Palmer Pool Revenues	247,697	250,000	250,000
347.200	Wasilla Pool Revenues	262,790	230,000	260,000
Total Community Pool Revenues		510,666	480,000	510,000
RE48-Transient Accommodation Tax				
348.100	Bed Tax Revenues	1,093,834	1,100,000	1,100,000
348.200	Penalty & Interest	5,970	5,000	5,000
Total Transient Accommodation Tax		1,099,804	1,105,000	1,105,000



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

8/11/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Revenue</u>	<u>2014Amend ed Budget</u>	<u>2015 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	282,740	220,000	225,000
Total Interest Earnings		282,740	220,000	225,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	859,554	151,945	125,000
367.510	Revolving Loan	279	370	250
Total Transfer From Other Funds		859,833	152,315	125,250
RE68-Recovery Wage,Fringe,Exp				
368.120	Service Areas-Fnd 405/410	533,720	90,000	90,000
368.130	Schools- Fund 400	536,409	410,000	531,296
368.150	Boro/415/425/430/435/440	2,431,296	100,000	100,000
368.190	Infrastructure - Fund 490	2,677,155	100,000	50,000
368.210	Land Management	43,500	43,500	45,500
368.220	Service Areas	928,359	1,101,250	1,077,276
368.230	Non-Areawide	85,000	85,000	86,500
368.240	Solid Waste Fund	50,090	67,500	70,000
368.250	Port Fund Transfer	22,000	22,400	0
368.300	Grant Projects- Fund 480	147,083	100,000	15,000
Total Recovery Wage,Fringe,Exp		7,454,612	2,119,650	2,065,572
RE69-Other Revenue Sources				
369.100	Miscellaneous	19,385	10,000	10,000
369.400	Legal Settlement Proceeds	258	0	0
369.700	Credit Card Discounts	(7,530)	0	0
Total Other Revenue Sources		12,113	10,000	10,000
RE91-Proceeds Of Gfs Disposal				
391.100	Sale Of Gfa	50,165	10,000	20,000
Total Proceeds Of Gfs Disposal		50,165	10,000	20,000
Division Total: Non-Departmental		128,310,808	\$122,368,678	\$125,589,331
Department Total: Non-Departmental		128,310,808	\$122,368,678	\$125,589,331
Fund Total: AREAWIDE		128,310,808	\$122,368,678	\$125,589,331



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/1/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX45-Operating Fund Transfers				
445.140	Trnfr To- Debt Svc (Schl)	27,650,000	28,500,000	29,800,000
445.141	Trnfr To- Debt Svc (P&R)	340,000	340,000	338,000
445.142	Trnfr To- Debt Svc (COPs)	359,648	439,642	567,657
445.144	Trnfr To-Debt Svc (Trans Sys)	375,000	2,265,000	2,270,000
445.220	Trnfr To- Education Oprtg	49,045,260	51,291,720	51,291,720
445.300	Trnfr To- Port Ent Fund	0	0	831,224
Total Operating Fund Transfers		77,769,908	82,836,362	85,098,601
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	0	65,000	0
446.400	Transfer To- Fund 405/410	1,049,750	6,430,129	4,482,500
446.500	Transfer To- Fund 480	3,031,531	299,200	0
446.700	Tfr415/425/430/435/440/47	2,895,000	0	0
446.810	Transfer To- Fund 490	316,000	0	0
Total Capital Project Transfers		7,292,281	6,794,329	4,482,500
EX49-Transfers/Pass Throughs				
449.100	Transfers-City Of Palmer	65,000	65,000	45,500
449.200	Transfers-City Of Wasilla	75,000	255,565	52,500
449.205	Transfers-City of Wasilla Planning	0	0	90,000
449.210	Transfers-Youth Programs	75,000	75,000	0
449.215	Transfers-Youth Court	0	0	50,000
449.300	Transfers-City Of Houston	35,000	30,000	21,000
449.900	Transfers-Other Agencies	0	100,000	80,000
Total Transfers/Pass Throughs		250,000	525,565	339,000
Division Total: Non-Departmental		85,312,189	90,156,256	89,920,101
Department Total: Non-Departmental		85,312,189	90,156,256	89,920,101



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX11-Salaries & Wages				
411.100	Permanent Wages	94,901	94,900	94,900
Total	Salaries & Wages	94,901	94,900	94,900
EX12-Benefits				
412.100	Insurance Contrib	163,100	168,700	163,170
412.190	Life Insurance	995	1,001	1,001
412.300	Medicare	1,377	1,377	1,377
412.400	Retirement Contrib. - DB Plan	23,098	33,861	41,785
412.600	Workers Compensation	1,253	1,378	1,514
412.700	Sbs Contribution	5,818	5,818	5,818
Total	Benefits	195,641	212,135	214,665
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	9,426	11,500	11,500
413.200	Expense Reimb-Within Boro	0	800	500
Total	Expenses Within Borough	9,426	12,300	12,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	820	3,000	1,000
414.200	Exp Reimb- Outside Boro	3,604	11,940	12,750
414.400	Travel Tickets	7,544	11,250	11,250
Total	Expenses Outside Of Boro	11,968	26,190	25,000
EX21-Communications				
421.100	Telephone	1,110	0	500
421.200	Postage	260	550	550
Total	Communications	1,370	550	1,050
EX22-Advertising				
422.000	Advertising	419	0	0
Total	Advertising	419	0	0
EX23-Printing				
423.000	Printing	0	625	625
Total	Printing	0	625	625
EX25-Rental/Lease				
425.200	Building Rental	1,271	400	1,200
Total	Rental/Lease	1,271	400	1,200
EX26-Professional Charges				
426.200	Legal	0	0	5,000
426.300	Dues & Fees	40,716	44,803	40,000
426.900	Other Professional Chgs	0	5,500	1,000
Total	Professional Charges	40,716	50,303	46,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 101-Assembly				
EX28-Maintenance Services				
428.300	Equipment Maint Services	344	800	800
Total	Maintenance Services	344	800	800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,087	4,560	3,750
429.210	Training/Instructor Fees	625	2,500	3,500
429.900	Other Contractual	7,450	22,500	18,000
Total	Other Contractual	9,162	29,560	25,250
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,085	750	1,550
Total	Office Supplies	1,085	750	1,550
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	136	800
431.900	Other Maint. Supplies	0	0	900
Total	Maintenance Supplies	0	136	1,700
EX33-Misc Supplies				
433.100	Personnel Supplies	1,964	7,250	7,250
433.110	Clothing	0	250	250
433.300	Books/Subscriptions	91	300	300
433.900	Other Supplies	0	1,000	1,000
Total	Misc Supplies	2,055	8,800	8,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	15,400
434.100	Other Equip under \$5,000	0	3,964	0
434.300	Furniture Under \$5,000	0	4,300	3,000
Total	Equipment Under \$5,000	0	8,264	18,400
Division Total:	Assembly	368,358	445,713	451,940



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 102-Assembly Reserve				
EX29-Other Contractual				
429.900	Other Contractual	0	30,000	40,000
Total	Other Contractual	0	30,000	40,000
Division Total:	Assembly Reserve	0	30,000	40,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX11-Salaries & Wages				
411.100	Permanent Wages	253,537	251,246	261,103
411.200	Temp Wages & Adjmts	0	2,000	0
411.300	Overtime Wages	12,750	11,000	13,000
Total	Salaries & Wages	266,287	264,246	274,103
EX12-Benefits				
412.100	Insurance Contrib	85,045	87,965	85,082
412.190	Life Insurance	519	522	522
412.200	Unemployment Contrib	1,615	1,586	1,645
412.300	Medicare	3,901	3,832	3,975
412.400	Retirement Contrib. - DB Plan	107,990	93,570	120,688
412.410	PERS Tier IV - DC Plan	798	0	0
412.411	PERS Tier IV - Health Plan	23	0	0
412.412	PERS Tier IV - HRA	183	0	0
412.413	PERS Tier IV - OD&D	7	0	0
412.600	Workers Compensation	3,382	3,837	4,372
412.700	Sbs Contribution	16,328	16,199	16,803
Total	Benefits	219,791	207,511	233,087
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	392	550	550
413.200	Expense Reimb-Within Boro	0	0	2,700
413.300	Exp Allowance-Within Boro	2,700	2,700	2,700
Total	Expenses Within Borough	3,092	3,250	5,950
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	449	400	400
414.200	Exp Reimb- Outside Boro	1,984	4,410	4,410
414.400	Travel Tickets	1,484	2,550	2,550
Total	Expenses Outside Of Boro	3,917	7,360	7,360
EX21-Communications				
421.100	Telephone	1,483	1,500	1,500
421.200	Postage	1,334	2,000	2,000
Total	Communications	2,817	3,500	3,500
EX23-Printing				
423.000	Printing	210	512	200
Total	Printing	210	512	200
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,204	0
Total	Rental/Lease	0	1,204	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 103-Borough Clerk				
EX26-Professional Charges				
426.200	Legal	2,191	7,000	7,000
426.300	Dues & Fees	938	1,000	1,000
426.600	Computer Software	0	5,760	1,000
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		3,129	14,260	9,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	344	500	500
Total Maintenance Services		344	500	500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,008	3,862	3,862
429.210	Training/Instructor Fees	0	300	300
429.900	Other Contractual	4,015	12,200	17,000
Total Other Contractual		6,023	16,362	21,162
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,805	3,500	3,500
Total Office Supplies		1,805	3,500	3,500
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	150	150
Total Maintenance Supplies		0	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	1,958	1,500	1,500
433.300	Books/Subscriptions	573	350	350
433.900	Other Supplies	644	1,700	700
Total Misc Supplies		3,175	3,550	2,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,254	4,254
434.100	Other Equip under \$5,000	1,579	3,091	0
434.300	Furniture Under \$5,000	0	1,000	3,000
Total Equipment Under \$5,000		1,579	8,345	7,254
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	3,684	0
Total Equipment Over \$5000		0	3,684	0
Division Total: Borough Clerk		512,169	537,934	568,816



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX11-Salaries & Wages				
411.100	Permanent Wages	121,989	124,731	130,819
411.200	Temp Wages & Adjmts	0	2,000	0
411.300	Overtime Wages	3,206	5,000	5,000
411.400	Nonemployee Compensation	38,097	40,000	40,000
Total Salaries & Wages		163,292	171,731	175,819
EX12-Benefits				
412.100	Insurance Contrib	43,105	44,585	43,124
412.190	Life Insurance	259	265	265
412.200	Unemployment Contrib	759	791	815
412.250	Fica	388	2,480	2,480
412.300	Medicare	1,930	2,491	2,550
412.400	Retirement Contrib. - DB Plan	45,232	46,288	59,802
412.410	PERS Tier IV - DC Plan	2,942	0	0
412.411	PERS Tier IV - Health Plan	82	0	0
412.412	PERS Tier IV - HRA	674	0	0
412.413	PERS Tier IV - OD&D	24	0	0
412.600	Workers Compensation	2,095	1,913	2,167
412.700	Sbs Contribution	7,720	8,076	8,326
Total Benefits		105,210	106,889	119,529
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	4,302	3,549	4,200
413.200	Expense Reimb-Within Boro	0	400	100
413.300	Exp Allowance-Within Boro	900	900	0
Total Expenses Within Borough		5,202	4,849	4,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	137	351	400
414.200	Exp Reimb- Outside Boro	544	975	975
414.400	Travel Tickets	0	1,125	1,125
Total Expenses Outside Of Boro		681	2,451	2,500
EX21-Communications				
421.200	Postage	1,297	2,700	3,000
Total Communications		1,297	2,700	3,000
EX22-Advertising				
422.000	Advertising	3,218	6,400	11,000
Total Advertising		3,218	6,400	11,000
EX23-Printing				
423.000	Printing	49,637	57,190	56,000
Total Printing		49,637	57,190	56,000



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

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 105-Elections				
EX25-Rental/Lease				
425.200	Building Rental	960	300	1,300
425.300	Equipment Rental	0	200	400
Total Rental/Lease		960	500	1,700
EX26-Professional Charges				
426.300	Dues & Fees	270	270	270
426.600	Computer Software	0	500	500
426.900	Other Professional Chgs	0	500	500
Total Professional Charges		270	1,270	1,270
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,000
Total Maintenance Services		0	0	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	759	1,237	1,237
429.900	Other Contractual	14,699	20,750	16,150
Total Other Contractual		15,458	21,987	17,387
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,959	4,025	1,900
430.200	Copier/Fax Supplies	0	200	200
Total Office Supplies		2,959	4,225	2,100
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	100
Total Maintenance Supplies		0	100	100
EX33-Misc Supplies				
433.100	Personnel Supplies	187	200	200
433.300	Books/Subscriptions	219	250	250
433.900	Other Supplies	7,427	6,800	5,800
Total Misc Supplies		7,833	7,250	6,250
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	137	5,885	1,500
434.300	Furniture Under \$5,000	0	0	800
Total Equipment Under \$5,000		137	5,885	2,300
Division Total: Elections		356,154	393,427	404,255



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	156,233	164,162	165,600
411.200	Temp Wages & Adjmts	0	2,000	0
411.300	Overtime Wages	4,517	5,000	5,000
Total Salaries & Wages		160,750	171,162	170,600
EX12-Benefits				
412.100	Insurance Contrib	58,250	60,250	58,275
412.190	Life Insurance	349	358	358
412.200	Unemployment Contrib	965	1,027	1,024
412.300	Medicare	2,331	2,482	2,474
412.400	Retirement Contrib. - DB Plan	58,891	60,357	75,116
412.410	PERS Tier IV - DC Plan	4,276	0	0
412.411	PERS Tier IV - Health Plan	118	0	0
412.412	PERS Tier IV - HRA	975	0	0
412.413	PERS Tier IV - OD&D	35	0	0
412.600	Workers Compensation	2,115	2,486	2,722
412.700	Sbs Contribution	9,855	10,493	10,458
Total Benefits		138,160	137,453	150,427
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	135	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total Expenses Within Borough		135	550	550
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	325	500	500
414.200	Exp Reimb- Outside Boro	1,073	1,912	1,912
414.400	Travel Tickets	645	1,500	1,500
Total Expenses Outside Of Boro		2,043	3,912	3,912
EX26-Professional Charges				
426.300	Dues & Fees	1,245	925	925
426.600	Computer Software	566	56,574	75,562
426.900	Other Professional Chgs	0	1,631	3,500
Total Professional Charges		1,811	59,130	79,987
EX28-Maintenance Services				
428.300	Equipment Maint Services	19,056	21,930	20,930
Total Maintenance Services		19,056	21,930	20,930



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 106-Records Management				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,495	3,750	3,750
429.210	Training/Instructor Fees	0	250	250
429.900	Other Contractual	34,596	41,120	41,550
Total	Other Contractual	36,091	45,120	45,550
EX30-Office Supplies				
430.100	Office Supplies < \$500	61	400	200
430.200	Copier/Fax Supplies	0	0	200
Total	Office Supplies	61	400	400
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	2,000
Total	Maintenance Supplies	0	1,000	2,000
EX33-Misc Supplies				
433.100	Personnel Supplies	86	200	200
433.300	Books/Subscriptions	0	400	400
433.900	Other Supplies	32	1,900	2,400
Total	Misc Supplies	118	2,500	3,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,702	2,418	5,700
434.100	Other Equip under \$5,000	665	1,549	1,550
434.300	Furniture Under \$5,000	0	2,261	0
Total	Equipment Under \$5,000	3,367	6,228	7,250
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	16,149	0
Total	Equipment Over \$5000	0	16,149	0
Division Total:	Records Management	361,592	465,534	484,606



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 604-Labor Relations Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	250	250
413.200	Expense Reimb-Within Boro	0	300	300
Total	Expenses Within Borough	0	550	550
EX26-Professional Charges				
426.200	Legal	0	5,000	5,000
Total	Professional Charges	0	5,000	5,000
Division Total:	Labor Relations Board	0	5,550	5,550



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 609-Board Of Adjmt. & Appeals				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
413.500	Meeting Comp - W/I Boro	1,400	2,500	2,500
Total Expenses Within Borough		1,400	2,900	2,900
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX26-Professional Charges				
426.200	Legal	0	1,500	1,500
Total Professional Charges		0	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	736	1,000	800
Total Other Contractual		736	1,000	800
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	100
Total Office Supplies		0	100	100
EX33-Misc Supplies				
433.900	Other Supplies	87	200	200
Total Misc Supplies		87	200	200
Division Total:	Board Of Adjmt. & Appeals	2,223	5,800	5,600



Matanuska-Susitna Borough
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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 612-Bid Appeals Committee				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
413.200	Expense Reimb-Within Boro	0	200	200
Total	Expenses Within Borough	0	400	400
EX26-Professional Charges				
426.200	Legal	1,980	12,500	33,000
Total	Professional Charges	1,980	12,500	33,000
EX29-Other Contractual				
429.900	Other Contractual	778	2,000	0
Total	Other Contractual	778	2,000	0
Division Total:	Bid Appeals Committee	2,758	14,900	33,400



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Financial Management Budget Listing
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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE	DEPARTMENT 100-Assembly	DIVISION 613-Senior Citizen Advisory		
Division Total:	Senior Citizen Advisory	<u>0</u>	<u>0</u>	<u>0</u>
Department Total:	Assembly	<u>4,623,982</u>	<u>5,869,469</u>	<u>6,373,802</u>



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	521,356	790,178	711,644
411.200	Temp Wages & Adjmts	4,207	25,000	25,000
411.300	Overtime Wages	3,386	5,000	5,000
Total	Salaries & Wages	528,949	820,178	741,644
EX12-Benefits				
412.100	Insurance Contrib	146,207	214,497	160,839
412.190	Life Insurance	786	1,276	987
412.200	Unemployment Contrib	3,174	4,922	4,450
412.300	Medicare	7,778	11,893	10,754
412.400	Retirement Contrib. - DB Plan	44,527	270,449	315,539
412.410	PERS Tier IV - DC Plan	82,299	0	0
412.411	PERS Tier IV - Health Plan	2,027	0	0
412.412	PERS Tier IV - HRA	8,182	0	0
412.413	PERS Tier IV - OD&D	591	0	0
412.600	Workers Compensation	6,983	11,908	11,830
412.700	Sbs Contribution	28,805	50,278	45,463
Total	Benefits	331,359	565,223	549,862
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,613	1,500	1,500
413.200	Expense Reimb-Within Boro	3,928	3,525	3,000
413.900	Other Exp - Within Boro	317	1,500	500
Total	Expenses Within Borough	5,858	6,525	5,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	590	1,000	1,000
414.200	Exp Reimb- Outside Boro	6,279	9,215	9,025
414.400	Travel Tickets	5,475	14,250	10,000
414.800	Moving Expenses	4,146	5,000	0
414.900	Other Exp-Outside Boro	40	160	0
Total	Expenses Outside Of Boro	16,530	29,625	20,025
EX21-Communications				
421.100	Telephone	7,230	1,120	0
421.200	Postage	269	3,000	1,500
421.300	Communication Network	343	0	0
Total	Communications	7,842	4,120	1,500
EX22-Advertising				
422.000	Advertising	15,655	15,000	15,000
Total	Advertising	15,655	15,000	15,000



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Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX23-Printing				
423.000	Printing	9,518	14,475	15,000
Total Printing		9,518	14,475	15,000
EX25-Rental/Lease				
425.200	Building Rental	0	500	1,000
425.300	Equipment Rental	225	0	0
Total Rental/Lease		225	500	1,000
EX26-Professional Charges				
426.200	Legal	90,553	30,000	100,000
426.300	Dues & Fees	7,795	2,780	20,000
426.600	Computer Software	2,404	(3,738)	0
426.900	Other Professional Chgs	191,096	240,000	250,000
Total Professional Charges		291,848	269,042	370,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,230	2,000	2,000
428.400	Vehicle Maint Services	0	0	5,000
Total Maintenance Services		1,230	2,000	7,000
EX29-Other Contractual				
429.100	Contingency-Other Contrac	0	200	200
429.200	Training Reimb/Conf Fees	10,737	7,925	5,000
429.210	Training/Instructor Fees	0	5,000	5,000
429.900	Other Contractual	36,980	56,500	59,000
Total Other Contractual		47,717	69,625	69,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,746	6,500	5,188
Total Office Supplies		1,746	6,500	5,188
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,000	0
Total Maintenance Supplies		0	2,000	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	150	150
Total Fuel/Oil-Vehicle Use		0	150	150
EX33-Misc Supplies				
433.100	Personnel Supplies	4,896	9,000	8,301
433.300	Books/Subscriptions	1,320	3,000	2,490
433.500	Training Supplies	0	750	830
433.900	Other Supplies	5,151	7,000	830
Total Misc Supplies		11,367	19,750	12,451



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	0	0
434.100	Other Equip under \$5,000	513	7,625	1,350
434.300	Furniture Under \$5,000	1,248	10,950	1,747
Total	Equipment Under \$5,000	3,111	18,575	3,097
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	13,749	10,000	0
Total	Equipment Over \$5000	13,749	10,000	0
Division Total:	Administration	1,286,704	1,853,288	1,816,117



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	315,468	306,254	313,417
411.200	Temp Wages & Adjmts	33,935	50,000	34,300
411.300	Overtime Wages	1,760	2,500	3,465
Total Salaries & Wages		351,163	358,754	351,182
EX12-Benefits				
412.100	Insurance Contrib	96,696	96,400	93,240
412.190	Life Insurance	590	572	572
412.200	Unemployment Contrib	2,107	2,153	2,107
412.300	Medicare	5,092	5,203	5,093
412.400	Retirement Contrib. - DB Plan	56,753	110,164	139,539
412.410	PERS Tier IV - DC Plan	33,356	0	0
412.411	PERS Tier IV - Health Plan	865	0	0
412.412	PERS Tier IV - HRA	5,155	0	0
412.413	PERS Tier IV - OD&D	251	0	0
412.600	Workers Compensation	4,552	5,210	5,599
412.700	Sbs Contribution	21,134	21,992	21,529
412.800	Wellness/Other	9,900	10,900	20,000
Total Benefits		236,451	252,594	287,679
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	624	1,400	2,000
413.200	Expense Reimb-Within Boro	2,822	3,000	2,500
Total Expenses Within Borough		3,446	4,400	4,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	396	1,000	1,100
414.200	Exp Reimb- Outside Boro	3,623	6,000	6,000
414.400	Travel Tickets	4,017	5,000	5,000
Total Expenses Outside Of Boro		8,036	12,000	12,100
EX21-Communications				
421.100	Telephone	5,493	0	0
421.200	Postage	1,126	700	1,000
Total Communications		6,619	700	1,000
EX23-Printing				
423.000	Printing	1,292	700	700
Total Printing		1,292	700	700



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 115-Human Resources				
EX26-Professional Charges				
426.200	Legal	0	6,500	10,000
426.300	Dues & Fees	710	1,500	1,500
426.600	Computer Software	0	3,738	0
426.900	Other Professional Chgs	25,677	35,280	30,000
Total	Professional Charges	26,387	47,018	41,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	660	1,500	1,500
428.920	Other Maintenance Service	276	0	0
Total	Maintenance Services	936	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,477	12,500	5,000
429.210	Training/Instructor Fees	895	2,000	6,000
429.900	Other Contractual	1,624	37,695	12,807
Total	Other Contractual	7,996	52,195	23,807
EX30-Office Supplies				
430.100	Office Supplies < \$500	10,331	8,000	6,386
Total	Office Supplies	10,331	8,000	6,386
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	350
431.300	Equipment Maint Supplies	0	350	0
Total	Maintenance Supplies	0	350	350
EX33-Misc Supplies				
433.100	Personnel Supplies	964	1,200	664
433.200	Medical Supplies	36	0	0
433.300	Books/Subscriptions	616	500	415
433.500	Training Supplies	0	9,000	7,471
433.900	Other Supplies	9,900	5,000	4,150
Total	Misc Supplies	11,516	15,700	12,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,930	3,500	0
434.100	Other Equip under \$5,000	741	1,330	675
434.300	Furniture Under \$5,000	3,919	10,000	699
Total	Equipment Under \$5,000	10,590	14,830	1,374
Division Total:	Human Resources	674,763	768,741	744,778



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX11-Salaries & Wages				
411.100	Permanent Wages	521,108	557,656	583,461
411.200	Temp Wages & Adjmts	0	0	10,000
411.300	Overtime Wages	202	5,000	2,000
Total Salaries & Wages		521,310	562,656	595,461
EX12-Benefits				
412.100	Insurance Contrib	139,800	144,600	139,860
412.190	Life Insurance	770	858	858
412.200	Unemployment Contrib	3,128	3,376	3,573
412.300	Medicare	7,615	8,159	8,635
412.400	Retirement Contrib. - DB Plan	148,522	198,972	256,898
412.410	PERS Tier IV - DC Plan	31,024	0	0
412.411	PERS Tier IV - Health Plan	792	0	0
412.412	PERS Tier IV - HRA	4,218	0	0
412.413	PERS Tier IV - OD&D	231	0	0
412.600	Workers Compensation	4,411	8,170	9,453
412.700	Sbs Contribution	28,399	34,491	36,502
Total Benefits		368,910	398,626	455,779
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	136	400	400
Total Expenses Within Borough		136	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	222	1,000	1,000
414.200	Exp Reimb- Outside Boro	4,719	10,000	10,000
414.400	Travel Tickets	6,303	10,000	10,000
Total Expenses Outside Of Boro		11,244	21,000	21,000
EX21-Communications				
421.100	Telephone	2,040	2,900	2,900
421.200	Postage	215	1,000	1,000
Total Communications		2,255	3,900	3,900
EX23-Printing				
423.000	Printing	0	600	600
Total Printing		0	600	600



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 100-Assembly DIVISION 111-Law				
EX26-Professional Charges				
426.200	Legal	99,464	250,000	500,000
426.300	Dues & Fees	3,458	4,000	4,000
426.500	Recording Fees	60	800	800
426.600	Computer Software	0	2,500	2,500
426.900	Other Professional Chgs	2,398	0	150,000
Total	Professional Charges	105,380	257,300	657,300
EX27-Insurance & Bond				
427.500	Liability Insurance	8,515	9,800	9,500
Total	Insurance & Bond	8,515	9,800	9,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	92	1,100	1,100
Total	Maintenance Services	92	1,100	1,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,128	10,000	7,000
429.210	Training/Instructor Fees	0	8,500	4,000
429.900	Other Contractual	18,130	25,500	25,500
Total	Other Contractual	20,258	44,000	36,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,014	5,000	5,000
Total	Office Supplies	2,014	5,000	5,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,005	1,000	1,000
433.300	Books/Subscriptions	15,301	24,500	24,500
433.900	Other Supplies	2,841	300	300
Total	Misc Supplies	19,147	25,800	25,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	4,000
434.100	Other Equip under \$5,000	0	2,000	0
434.300	Furniture Under \$5,000	0	13,000	2,000
Total	Equipment Under \$5,000	0	18,000	6,000
Division Total:	Law	1,059,261	1,348,582	1,818,740



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX11-Salaries & Wages				
411.100	Permanent Wages	19,326	19,325	19,326
Total	Salaries & Wages	19,326	19,325	19,326
EX12-Benefits				
412.100	Insurance Contrib	23,300	24,100	23,310
412.190	Life Insurance	143	143	143
412.300	Medicare	281	281	281
412.400	Retirement Contrib. - DB Plan	8,390	6,896	8,509
412.600	Workers Compensation	256	281	309
412.700	Sbs Contribution	1,185	1,185	1,185
Total	Benefits	33,555	32,886	33,737
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,179	3,500	3,500
413.200	Expense Reimb-Within Boro	618	1,000	1,000
Total	Expenses Within Borough	3,797	4,500	4,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	1,721	3,500	3,500
414.200	Exp Reimb- Outside Boro	875	1,500	1,500
414.400	Travel Tickets	2,155	3,575	1,875
Total	Expenses Outside Of Boro	4,751	8,575	6,875
EX21-Communications				
421.100	Telephone	571	0	0
421.200	Postage	197	500	500
Total	Communications	768	500	500
EX22-Advertising				
422.000	Advertising	0	0	200
Total	Advertising	0	0	200
EX23-Printing				
423.000	Printing	0	0	500
Total	Printing	0	0	500
EX26-Professional Charges				
426.300	Dues & Fees	2,400	3,500	3,500
426.900	Other Professional Chgs	0	700	700
Total	Professional Charges	2,400	4,200	4,200
EX29-Other Contractual				
429.900	Other Contractual	3,537	1,500	1,600
Total	Other Contractual	3,537	1,500	1,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	<u>2013</u> <u>Actual</u> <u>Expense</u>	<u>2014</u> <u>Amended</u> <u>Budget</u>	<u>2015</u> <u>Assembly</u> <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 110-Mayor DIVISION 104-Mayor				
EX30-Office Supplies				
430.100	Office Supplies < \$500	81	500	500
Total	Office Supplies	81	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	125	125
433.900	Other Supplies	0	350	250
Total	Misc Supplies	0	475	375
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,189	0	0
434.100	Other Equip under \$5,000	100	0	0
434.300	Furniture Under \$5,000	0	2,500	0
Total	Equipment Under \$5,000	2,289	2,500	0
Division Total:	Mayor	70,504	74,961	72,313
Department Total:	Mayor	70,504	74,961	72,313



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX11-Salaries & Wages				
411.100	Permanent Wages	399,554	423,602	450,596
411.200	Temp Wages & Adjmts	27,508	69,150	50,431
411.300	Overtime Wages	98	10,000	10,000
Total Salaries & Wages		427,160	502,752	511,027
EX12-Benefits				
412.100	Insurance Contrib	161,256	144,600	139,860
412.190	Life Insurance	768	858	858
412.200	Unemployment Contrib	2,563	3,017	3,067
412.300	Medicare	6,194	7,290	7,410
412.400	Retirement Contrib. - DB Plan	105,687	154,709	202,801
412.410	PERS Tier IV - DC Plan	27,782	0	0
412.411	PERS Tier IV - Health Plan	730	0	0
412.412	PERS Tier IV - HRA	4,195	0	0
412.413	PERS Tier IV - OD&D	215	0	0
412.600	Workers Compensation	5,585	10,062	11,379
412.700	Sbs Contribution	26,185	30,819	31,326
Total Benefits		341,160	351,355	396,701
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	34	0	500
Total Expenses Within Borough		34	0	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	215	0
414.200	Exp Reimb- Outside Boro	4,789	5,046	0
414.400	Travel Tickets	2,970	4,140	0
Total Expenses Outside Of Boro		7,759	9,401	0
EX21-Communications				
421.100	Telephone	2,024	0	0
421.200	Postage	0	0	100
Total Communications		2,024	0	100
EX22-Advertising				
422.000	Advertising	0	0	300
Total Advertising		0	0	300
EX23-Printing				
423.000	Printing	0	4,445	0
Total Printing		0	4,445	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 116-Geographic Info Systems				
EX26-Professional Charges				
426.300	Dues & Fees	855	1,465	1,240
426.600	Computer Software	107,851	0	0
Total	Professional Charges	108,706	1,465	1,240
EX28-Maintenance Services				
428.100	Building Maint Services	0	2,800	0
428.300	Equipment Maint Services	1,450	3,250	3,025
Total	Maintenance Services	1,450	6,050	3,025
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	7,220	14,395	2,500
429.210	Training/Instructor Fees	0	930	0
429.900	Other Contractual	41,802	70,101	39,411
Total	Other Contractual	49,022	85,426	41,911
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	4,789
Total	Office Supplies	0	0	4,789
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	54	0	100
431.300	Equipment Maint Supplies	0	650	650
Total	Maintenance Supplies	54	650	750
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	442	0	0
Total	Fuel/Oil-Vehicle Use	442	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	117	376	1,494
433.300	Books/Subscriptions	49	0	830
433.900	Other Supplies	2,289	860	415
Total	Misc Supplies	2,455	1,236	2,739
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,470	4,933	0
434.100	Other Equip under \$5,000	2,119	1,410	0
434.300	Furniture Under \$5,000	1,324	0	0
Total	Equipment Under \$5,000	11,913	6,343	0
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	1,261	0
Total	Equipment Over \$5000	0	1,261	0
Division Total:	Geographic Info Systems	952,179	970,384	963,082



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX11-Salaries & Wages				
411.100	Permanent Wages	156,253	190,374	192,687
411.200	Temp Wages & Adjmts	40,613	30,546	22,156
Total	Salaries & Wages	196,866	220,920	214,843
EX12-Benefits				
412.100	Insurance Contrib	46,120	66,275	69,930
412.190	Life Insurance	285	394	394
412.200	Unemployment Contrib	1,182	1,326	1,290
412.300	Medicare	2,855	3,204	3,116
412.400	Retirement Contrib. - DB Plan	49,993	67,925	84,840
412.410	PERS Tier IV - DC Plan	6,443	0	0
412.411	PERS Tier IV - Health Plan	185	0	0
412.412	PERS Tier IV - HRA	1,780	0	0
412.413	PERS Tier IV - OD&D	54	0	0
412.600	Workers Compensation	2,564	3,207	3,427
412.700	Sbs Contribution	11,828	13,544	13,170
Total	Benefits	123,289	155,875	176,167
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	2,815	1,792	605
414.400	Travel Tickets	1,473	983	0
Total	Expenses Outside Of Boro	4,288	2,775	605
EX21-Communications				
421.100	Telephone	799	0	0
421.200	Postage	80	160	100
421.300	Communication Network	91	0	0
Total	Communications	970	160	100
EX22-Advertising				
422.000	Advertising	429	1,000	1,000
Total	Advertising	429	1,000	1,000
EX23-Printing				
423.000	Printing	192	200	500
Total	Printing	192	200	500
EX25-Rental/Lease				
425.200	Building Rental	100	100	0
Total	Rental/Lease	100	100	0
EX26-Professional Charges				
426.300	Dues & Fees	460	430	0
426.600	Computer Software	524	0	0
Total	Professional Charges	984	430	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 117-IT Administration				
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	690	295	23,715
429.900	Other Contractual	47,742	44,900	421
Total	Other Contractual	48,432	45,195	24,136
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,009	8,763	2,874
Total	Office Supplies	7,009	8,763	2,874
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	2,664	0
Total	Maintenance Supplies	0	2,664	0
EX33-Misc Supplies				
433.100	Personnel Supplies	3,517	3,230	2,449
433.300	Books/Subscriptions	0	78	0
433.900	Other Supplies	130	0	0
Total	Misc Supplies	3,647	3,308	2,449
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,700	0	0
434.100	Other Equip under \$5,000	1,670	0	0
Total	Equipment Under \$5,000	4,370	0	0
Division Total:	IT Administration	390,576	441,390	422,674



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	765,310	867,453	880,965
411.200	Temp Wages & Adjmts	35,200	101,633	101,080
411.300	Overtime Wages	16,238	18,600	15,000
Total	Salaries & Wages	816,748	987,686	997,045
EX12-Benefits				
412.100	Insurance Contrib	256,300	289,200	279,720
412.190	Life Insurance	1,534	1,716	1,716
412.200	Unemployment Contrib	4,901	5,927	5,982
412.300	Medicare	11,843	14,322	14,457
412.400	Retirement Contrib. - DB Plan	151,727	316,144	394,494
412.410	PERS Tier IV - DC Plan	80,694	0	0
412.411	PERS Tier IV - Health Plan	2,051	0	0
412.412	PERS Tier IV - HRA	11,891	0	0
412.413	PERS Tier IV - OD&D	597	0	0
412.600	Workers Compensation	10,731	14,342	17,545
412.700	Sbs Contribution	50,067	60,545	61,116
Total	Benefits	582,336	702,196	775,030
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	500
413.200	Expense Reimb-Within Boro	73	0	0
Total	Expenses Within Borough	73	0	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	5,167	7,378	605
414.400	Travel Tickets	6,115	3,167	0
Total	Expenses Outside Of Boro	11,282	10,545	605
EX21-Communications				
421.100	Telephone	8,002	242,994	200
421.300	Communication Network	112,868	258,203	0
Total	Communications	120,870	501,197	200
EX22-Advertising				
422.000	Advertising	1,070	0	0
Total	Advertising	1,070	0	0
EX26-Professional Charges				
426.300	Dues & Fees	1,090	2,155	4,300
426.600	Computer Software	316,758	485,923	0
426.900	Other Professional Chgs	22,600	0	0
Total	Professional Charges	340,448	488,078	4,300



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

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX28-Maintenance Services				
428.100	Building Maint Services	3,639	665	0
428.300	Equipment Maint Services	66,720	62,613	0
428.400	Vehicle Maint Services	0	0	10,000
428.500	Commun Equip Maint Servic	0	5,500	0
Total	Maintenance Services	70,359	68,778	10,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	16,297	17,310	2,500
429.210	Training/Instructor Fees	578	1,625	0
429.900	Other Contractual	187,853	156,790	156,357
Total	Other Contractual	204,728	175,725	158,857
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	1,372	0
431.300	Equipment Maint Supplies	2,258	2,735	950
Total	Maintenance Supplies	2,258	4,107	950
EX33-Misc Supplies				
433.100	Personnel Supplies	68	125	0
433.300	Books/Subscriptions	632	810	830
433.500	Training Supplies	1,416	400	0
433.900	Other Supplies	6,914	10,873	7,886
Total	Misc Supplies	9,030	12,208	8,716
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,580	139,335	36,819
434.100	Other Equip under \$5,000	18,960	24,807	0
434.300	Furniture Under \$5,000	0	400	0
Total	Equipment Under \$5,000	23,540	164,542	36,819
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	113,963	219,378	150,000
451.300	Furniture over \$5,000	0	71,304	0
Total	Equipment Over \$5000	113,963	290,682	150,000
Division Total:	Office of Information Technology	2,296,705	3,405,744	2,143,022



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 115-Information Technology DIVISION 122-Maintenance & Licensing				
EX21-Communications				
421.100	Telephone	0	0	526,512
Total	Communications	0	0	526,512
EX26-Professional Charges				
426.600	Computer Software	0	0	1,049,739
Total	Professional Charges	0	0	1,049,739
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	64,310
428.500	Commun Equip Maint Servic	0	0	33,750
Total	Maintenance Services	0	0	98,060
EX29-Other Contractual				
429.900	Other Contractual	0	0	178,300
Total	Other Contractual	0	0	178,300
Division Total:	Maintenance & Licensing	0	0	1,852,611
Department Total:	Information Technology	3,639,460	4,817,518	5,381,389



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX21-Communications				
421.100	Telephone	51,191	0	0
421.200	Postage	4,311	15,000	20,000
Total Communications		55,502	15,000	20,000
EX22-Advertising				
422.000	Advertising	125,789	172,500	185,000
Total Advertising		125,789	172,500	185,000
EX23-Printing				
423.000	Printing	0	5,000	5,000
Total Printing		0	5,000	5,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	125,073	195,000	195,000
424.200	Water & Sewer	15,027	40,000	45,000
424.300	Natural Gas	67,192	110,000	110,000
424.500	Garbage Pickups	6,506	15,000	17,000
424.550	Recycling Pickups	2,062	5,000	5,500
424.600	Heating Fuel-Oil	11,536	7,500	7,500
Total Utilities-Building Oprtns		227,396	372,500	380,000
EX25-Rental/Lease				
425.200	Building Rental	17,084	30,000	32,000
425.300	Equipment Rental	89,563	100,000	120,000
Total Rental/Lease		106,647	130,000	152,000
EX26-Professional Charges				
426.100	Auditing & Accounting	84,000	90,000	95,000
426.200	Legal	126,000	20,000	75,000
426.300	Dues & Fees	0	1,000	1,000
426.900	Other Professional Chgs	4,182	65,000	65,000
Total Professional Charges		214,182	176,000	236,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/11/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.100	Property Insurance	115,828	135,000	140,000
427.200	Vehicle Insurance	0	5,000	5,000
427.300	Crime Insurance	0	10,000	12,000
427.500	Liability Insurance	51,902	72,000	75,000
427.510	Umbrella Liability Ins	0	15,000	10,000
427.520	Professional Liab Insur	1,700	2,500	2,500
427.600	Insurance Consulting Fee	124,564	145,000	150,000
427.700	Risk Management Training	0	5,000	5,000
427.800	Insurance Adjusters Fees	28,000	35,000	35,000
427.900	Insurance Deductible	0	10,000	20,000
Total Insurance & Bond		321,994	434,500	454,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	51,290	80,000	95,000
Total Maintenance Services		51,290	80,000	95,000
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	10,000	15,000
429.600	Vehicle and Junk Removal	1,500	2,000	2,000
429.900	Other Contractual	35,994	120,000	75,856
Total Other Contractual		37,494	132,000	92,856
EX30-Office Supplies				
430.100	Office Supplies < \$500	6,087	12,000	11,974
430.200	Copier/Fax Supplies	18,587	30,000	30,000
Total Office Supplies		24,674	42,000	41,974
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total Maintenance Supplies		0	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	4,647	14,000	12,451
433.200	Medical Supplies	8,965	15,000	12,450
433.900	Other Supplies	775	3,000	2,490
Total Misc Supplies		14,387	32,000	27,391
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	5,000	6,753
434.300	Furniture Under \$5,000	0	10,000	6,987
Total Equipment Under \$5,000		0	15,000	13,740



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Expense

8/11/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,140	5,000	15,000
451.200	Vehicles	25,837	0	0
451.300	Furniture over \$5,000	0	10,000	8,000
Total Equipment Over \$5000		30,977	15,000	23,000
Division Total: Common Contractual		1,210,332	1,622,500	1,727,461



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX11-Salaries & Wages				
411.100	Permanent Wages	696,009	701,799	739,995
411.200	Temp Wages & Adjmts	8,012	13,000	20,000
411.300	Overtime Wages	24,287	30,000	30,000
Total	Salaries & Wages	728,308	744,799	789,995
EX12-Benefits				
412.100	Insurance Contrib	258,300	265,100	279,720
412.190	Life Insurance	1,574	1,573	1,716
412.200	Unemployment Contrib	4,370	4,469	4,740
412.300	Medicare	10,561	10,800	11,455
412.400	Retirement Contrib. - DB Plan	233,484	261,106	339,029
412.410	PERS Tier IV - DC Plan	28,264	0	0
412.411	PERS Tier IV - Health Plan	748	0	0
412.412	PERS Tier IV - HRA	5,018	0	0
412.413	PERS Tier IV - OD&D	218	0	0
412.600	Workers Compensation	9,288	10,815	12,601
412.700	Sbs Contribution	44,645	45,657	48,427
Total	Benefits	596,470	599,520	697,688
EX21-Communications				
421.200	Postage	77,031	70,000	90,000
Total	Communications	77,031	70,000	90,000
EX22-Advertising				
422.000	Advertising	637	1,200	1,200
422.010	Foreclosure Advertising	12,822	15,249	15,000
Total	Advertising	13,459	16,449	16,200
EX23-Printing				
423.000	Printing	22,008	24,525	25,000
Total	Printing	22,008	24,525	25,000
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	713	226	500
Total	Utilities-Building Oprtns	713	226	500
EX25-Rental/Lease				
425.300	Equipment Rental	1,387	1,850	2,000
Total	Rental/Lease	1,387	1,850	2,000
EX26-Professional Charges				
426.300	Dues & Fees	1,352	700	1,500
426.500	Recording Fees	5,324	9,295	9,000
426.900	Other Professional Chgs	37,916	40,000	45,000
Total	Professional Charges	44,592	49,995	55,500



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 119-Revenue & Budget				
EX28-Maintenance Services				
428.300	Equipment Maint Services	3,339	5,000	5,000
Total	Maintenance Services	3,339	5,000	5,000
EX29-Other Contractual				
429.900	Other Contractual	4,316	8,000	6,743
Total	Other Contractual	4,316	8,000	6,743
EX30-Office Supplies				
430.100	Office Supplies < \$500	10,180	10,414	8,781
430.200	Copier/Fax Supplies	0	86	0
Total	Office Supplies	10,180	10,500	8,781
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	15	500	500
Total	Maintenance Supplies	15	500	500
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	170	200	0
Total	Fuel/Oil-Vehicle Use	170	200	0
EX33-Misc Supplies				
433.500	Training Supplies	0	150	166
433.900	Other Supplies	44	1,500	1,245
Total	Misc Supplies	44	1,650	1,411
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,401	1,580	0
434.100	Other Equip under \$5,000	7,356	5,420	5,064
434.300	Furniture Under \$5,000	2,782	4,505	3,144
Total	Equipment Under \$5,000	15,539	11,505	8,208
Division Total:	Revenue & Budget	1,517,571	1,544,719	1,707,526



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX11-Salaries & Wages				
411.100	Permanent Wages	214,886	210,054	278,216
411.200	Temp Wages & Adjmts	0	20,000	40,000
411.300	Overtime Wages	2,041	7,500	7,500
Total Salaries & Wages		216,927	237,554	325,716
EX12-Benefits				
412.100	Insurance Contrib	69,900	48,200	69,930
412.190	Life Insurance	286	286	429
412.200	Unemployment Contrib	1,302	1,426	1,955
412.300	Medicare	3,146	3,445	4,723
412.400	Retirement Contrib. - DB Plan	67,955	77,624	125,801
412.410	PERS Tier IV - DC Plan	7,580	0	0
412.411	PERS Tier IV - Health Plan	267	0	0
412.412	PERS Tier IV - HRA	1,780	0	0
412.413	PERS Tier IV - OD&D	78	0	0
412.600	Workers Compensation	2,723	3,450	5,196
412.700	Sbs Contribution	10,166	14,562	19,967
Total Benefits		165,183	148,993	228,001
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	287	300	350
413.200	Expense Reimb-Within Boro	1,687	2,000	2,000
Total Expenses Within Borough		1,974	2,300	2,350
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	4,300	6,000	6,500
414.200	Exp Reimb- Outside Boro	36,119	40,000	45,000
414.400	Travel Tickets	29,694	35,000	35,000
Total Expenses Outside Of Boro		70,113	81,000	86,500
EX21-Communications				
421.100	Telephone	1,596	905	2,000
421.200	Postage	336	1,000	1,000
421.300	Communication Network	629	400	1,000
Total Communications		2,561	2,305	4,000
EX23-Printing				
423.000	Printing	859	5,000	5,000
Total Printing		859	5,000	5,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 120-Admin-Finance				
EX26-Professional Charges				
426.100	Auditing & Accounting	6,720	15,000	20,000
426.200	Legal	15,845	75,000	95,000
426.300	Dues & Fees	3,879	5,500	5,500
426.500	Recording Fees	0	500	500
426.600	Computer Software	40,584	0	0
426.900	Other Professional Chgs	4,500	80,000	80,000
Total Professional Charges		71,528	176,000	201,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	1,000	1,000
Total Maintenance Services		0	1,000	1,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	28,019	54,000	53,400
429.210	Training/Instructor Fees	364	10,000	5,000
429.900	Other Contractual	31,995	90,000	80,071
Total Other Contractual		60,378	154,000	138,471
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,448	10,600	4,390
430.200	Copier/Fax Supplies	0	1,000	1,000
Total Office Supplies		4,448	11,600	5,390
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	309	1,000	1,000
Total Maintenance Supplies		309	1,000	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,406	3,000	2,905
433.300	Books/Subscriptions	1,982	2,000	1,660
433.500	Training Supplies	19	0	0
433.900	Other Supplies	4,803	1,450	1,660
Total Misc Supplies		8,210	6,450	6,225
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,640	0	0
434.100	Other Equip under \$5,000	1,338	6,465	4,051
434.300	Furniture Under \$5,000	0	10,000	5,480
Total Equipment Under \$5,000		4,978	16,465	9,531
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	18,000	10,000
451.300	Furniture over \$5,000	0	9,000	8,000
Total Equipment Over \$5000		0	27,000	18,000
Division Total: Admin-Finance		607,468	870,667	1,032,184



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Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,060,085	1,027,002	912,243
411.200	Temp Wages & Adjmts	15,845	15,000	25,000
411.300	Overtime Wages	4,550	18,000	25,697
Total Salaries & Wages		1,080,480	1,060,002	962,940
EX12-Benefits				
412.100	Insurance Contrib	419,100	409,700	349,650
412.190	Life Insurance	2,553	2,431	2,145
412.200	Unemployment Contrib	6,484	6,361	5,778
412.300	Medicare	15,667	15,371	13,963
412.400	Retirement Contrib. - DB Plan	339,699	372,857	412,976
412.410	PERS Tier IV - DC Plan	43,606	0	0
412.411	PERS Tier IV - Health Plan	1,221	0	0
412.412	PERS Tier IV - HRA	10,676	0	0
412.413	PERS Tier IV - OD&D	356	0	0
412.600	Workers Compensation	13,889	15,392	15,359
412.700	Sbs Contribution	66,234	64,979	59,028
Total Benefits		919,485	887,091	858,899
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	22	0	0
413.200	Expense Reimb-Within Boro	24	0	0
Total Expenses Within Borough		46	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	(145)	0	0
Total Expenses Outside Of Boro		(145)	0	0
EX21-Communications				
421.200	Postage	13,223	20,000	25,000
Total Communications		13,223	20,000	25,000
EX23-Printing				
423.000	Printing	13,001	10,000	15,000
Total Printing		13,001	10,000	15,000
EX26-Professional Charges				
426.300	Dues & Fees	10,804	12,000	7,500
426.600	Computer Software	262	0	0
426.900	Other Professional Chgs	0	10,000	12,500
Total Professional Charges		11,066	22,000	20,000



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 125-Accounting				
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,500	2,000
428.300	Equipment Maint Services	1,751	3,500	4,500
Total	Maintenance Services	1,751	5,000	6,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	145	0	0
429.900	Other Contractual	3,229	10,000	10,536
Total	Other Contractual	3,374	10,000	10,536
EX30-Office Supplies				
430.100	Office Supplies < \$500	8,201	16,678	14,865
430.200	Copier/Fax Supplies	203	500	750
Total	Office Supplies	8,404	17,178	15,615
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	1,000	1,250
431.300	Equipment Maint Supplies	1,154	3,300	4,250
Total	Maintenance Supplies	1,154	4,300	5,500
EX33-Misc Supplies				
433.200	Medical Supplies	0	350	208
433.300	Books/Subscriptions	3,951	9,000	9,338
433.900	Other Supplies	2,798	3,000	3,113
Total	Misc Supplies	6,749	12,350	12,659
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,580	0	0
434.100	Other Equip under \$5,000	17,177	14,360	10,128
434.300	Furniture Under \$5,000	14,738	10,040	13,973
Total	Equipment Under \$5,000	36,495	24,400	24,101
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	5,049	0	0
451.300	Furniture over \$5,000	0	15,000	0
Total	Equipment Over \$5000	5,049	15,000	0
Division Total:	Accounting	2,100,132	2,087,321	1,956,750



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	416,535	426,274	0
411.300	Overtime Wages	107	2,500	0
Total Salaries & Wages		416,642	428,774	0
EX12-Benefits				
412.100	Insurance Contrib	163,100	168,700	0
412.190	Life Insurance	965	1,001	0
412.200	Unemployment Contrib	2,501	2,573	0
412.300	Medicare	6,042	6,218	0
412.400	Retirement Contrib. - DB Plan	125,798	152,987	0
412.410	PERS Tier IV - DC Plan	20,310	0	0
412.411	PERS Tier IV - Health Plan	563	0	0
412.412	PERS Tier IV - HRA	4,866	0	0
412.413	PERS Tier IV - OD&D	165	0	0
412.600	Workers Compensation	5,372	6,226	0
412.700	Sbs Contribution	25,541	26,284	0
Total Benefits		355,223	363,989	0
EX21-Communications				
421.100	Telephone	969	0	0
421.200	Postage	1,730	5,000	0
Total Communications		2,699	5,000	0
EX22-Advertising				
422.000	Advertising	0	1,000	0
Total Advertising		0	1,000	0
EX23-Printing				
423.000	Printing	923	1,000	0
Total Printing		923	1,000	0
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	60	1,000	0
Total Utilities-Building Oprtns		60	1,000	0
EX26-Professional Charges				
426.300	Dues & Fees	1,561	2,000	0
426.900	Other Professional Chgs	0	5,000	0
Total Professional Charges		1,561	7,000	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	491	500	0
Total Maintenance Services		491	500	0



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Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 128-Purchasing				
EX29-Other Contractual				
429.900	Other Contractual	156	10,000	0
Total	Other Contractual	156	10,000	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,265	6,500	0
430.200	Copier/Fax Supplies	105	500	0
Total	Office Supplies	4,370	7,000	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,500	0
Total	Maintenance Supplies	0	1,500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	1,298	1,200	0
433.120	Tools under \$500	0	250	0
433.200	Medical Supplies	0	200	0
433.300	Books/Subscriptions	484	500	0
433.500	Training Supplies	0	500	0
433.900	Other Supplies	324	750	0
Total	Misc Supplies	2,106	3,400	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	0	0
434.100	Other Equip under \$5,000	413	894	0
434.300	Furniture Under \$5,000	510	5,000	0
Total	Equipment Under \$5,000	2,273	5,894	0
Division Total:	Purchasing	786,504	836,057	0



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX11-Salaries & Wages				
411.100	Permanent Wages	1,310,619	1,388,915	1,460,821
411.200	Temp Wages & Adjmts	36,221	245,205	112,354
411.300	Overtime Wages	42,387	50,000	57,440
Total Salaries & Wages		1,389,227	1,684,120	1,630,615
EX12-Benefits				
412.100	Insurance Contrib	489,300	506,100	512,820
412.190	Life Insurance	2,789	3,003	3,146
412.200	Unemployment Contrib	8,336	10,105	9,783
412.300	Medicare	20,144	24,420	23,644
412.400	Retirement Contrib. - DB Plan	522,172	513,405	668,490
412.410	PERS Tier IV - DC Plan	20,784	0	0
412.411	PERS Tier IV - Health Plan	579	0	0
412.412	PERS Tier IV - HRA	4,973	0	0
412.413	PERS Tier IV - OD&D	169	0	0
412.600	Workers Compensation	58,395	75,747	83,749
412.700	Sbs Contribution	85,160	103,237	99,957
Total Benefits		1,212,801	1,236,017	1,401,589
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	382	1,320	1,320
413.500	Meeting Comp - W/I Boro	2,500	6,000	6,000
Total Expenses Within Borough		2,882	7,320	7,320
EX21-Communications				
421.100	Telephone	3,176	0	6,000
421.200	Postage	35,853	40,000	70,000
Total Communications		39,029	40,000	76,000
EX23-Printing				
423.000	Printing	6,699	12,000	12,000
Total Printing		6,699	12,000	12,000
EX25-Rental/Lease				
425.300	Equipment Rental	1,387	10,000	16,000
Total Rental/Lease		1,387	10,000	16,000
EX26-Professional Charges				
426.300	Dues & Fees	1,100	500	1,500
426.500	Recording Fees	6	250	250
426.600	Computer Software	292	0	0
426.900	Other Professional Chgs	0	1,000	4,000
Total Professional Charges		1,398	1,750	5,750



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 120-Finance DIVISION 140-Assessment				
EX28-Maintenance Services				
428.300	Equipment Maint Services	340	5,300	6,000
428.400	Vehicle Maint Services	0	0	2,000
Total Maintenance Services		340	5,300	8,000
EX29-Other Contractual				
429.900	Other Contractual	6,555	11,800	16,857
Total Other Contractual		6,555	11,800	16,857
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,432	10,000	7,982
430.200	Copier/Fax Supplies	89	2,100	2,100
Total Office Supplies		3,521	12,100	10,082
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,500	1,500
431.300	Equipment Maint Supplies	0	3,000	6,000
Total Maintenance Supplies		0	4,500	7,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
432.200	Gas	0	500	2,625
Total Fuel/Oil-Vehicle Use		0	800	2,925
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	436
433.120	Tools under \$500	125	110	830
433.200	Medical Supplies	0	500	0
433.300	Books/Subscriptions	1,629	1,000	3,050
433.900	Other Supplies	2,399	3,000	3,486
Total Misc Supplies		4,153	4,810	7,802
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	8,100	0	0
434.100	Other Equip under \$5,000	5,569	5,860	3,376
434.300	Furniture Under \$5,000	10,938	11,900	3,493
Total Equipment Under \$5,000		24,607	17,760	6,869
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	10,000	10,000
451.300	Furniture over \$5,000	0	8,000	16,000
Total Equipment Over \$5000		0	18,000	26,000
Division Total: Assessment		2,692,599	3,066,277	3,235,309
Department Total: Finance		8,914,606	10,027,541	9,659,230



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX11-Salaries & Wages				
411.100	Permanent Wages	373,256	408,297	452,156
411.300	Overtime Wages	5,199	3,000	10,000
Total Salaries & Wages		378,455	411,297	462,156
EX12-Benefits				
412.100	Insurance Contrib	130,222	145,420	144,522
412.190	Life Insurance	788	887	887
412.200	Unemployment Contrib	2,273	2,712	2,773
412.300	Medicare	5,492	6,554	6,702
412.400	Retirement Contrib. - DB Plan	109,774	161,273	203,488
412.410	PERS Tier IV - DC Plan	23,076	0	0
412.411	PERS Tier IV - Health Plan	602	0	0
412.412	PERS Tier IV - HRA	3,598	0	0
412.413	PERS Tier IV - OD&D	178	0	0
412.600	Workers Compensation	5,796	7,149	8,114
412.700	Sbs Contribution	23,216	27,708	28,331
Total Benefits		305,015	351,703	394,817
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	3,972	3,200	3,000
413.200	Expense Reimb-Within Boro	0	150	0
413.500	Meeting Comp - W/I Boro	7,229	7,800	0
413.900	Other Exp - Within Boro	0	100	0
Total Expenses Within Borough		11,201	11,250	3,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	176	150	150
Total Expenses Outside Of Boro		176	450	450
EX21-Communications				
421.100	Telephone	3,699	0	0
421.200	Postage	5,998	6,650	8,000
Total Communications		9,697	6,650	8,000
EX22-Advertising				
422.000	Advertising	2,996	5,000	3,000
Total Advertising		2,996	5,000	3,000
EX23-Printing				
423.000	Printing	3,867	22,467	11,000
Total Printing		3,867	22,467	11,000



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 130-Planning				
EX25-Rental/Lease				
425.200	Building Rental	0	650	800
425.300	Equipment Rental	0	300	300
Total Rental/Lease		0	950	1,100
EX26-Professional Charges				
426.300	Dues & Fees	4,872	4,000	4,000
426.500	Recording Fees	30	300	1,500
426.900	Other Professional Chgs	3,704	1,733	34,000
Total Professional Charges		8,606	6,033	39,500
EX28-Maintenance Services				
428.300	Equipment Maint Services	34	1,000	0
Total Maintenance Services		34	1,000	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	22	0	0
429.300	Planning Studies	118,877	119,300	100,000
429.900	Other Contractual	162	61,300	8,428
Total Other Contractual		119,061	180,600	108,428
EX30-Office Supplies				
430.100	Office Supplies < \$500	5,564	3,000	7,982
Total Office Supplies		5,564	3,000	7,982
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	300	400
Total Maintenance Supplies		0	300	400
EX33-Misc Supplies				
433.110	Clothing	900	150	0
433.300	Books/Subscriptions	139	100	415
433.900	Other Supplies	350	2,850	3,320
Total Misc Supplies		1,389	3,100	3,735
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,050	0	0
434.100	Other Equip under \$5,000	1,415	3,600	0
434.300	Furniture Under \$5,000	1,461	1,000	0
Total Equipment Under \$5,000		6,926	4,600	0
Division Total: Planning		852,987	1,008,400	1,043,568



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX11-Salaries & Wages				
411.100	Permanent Wages	394,320	393,054	411,155
411.300	Overtime Wages	216	5,000	2,000
Total	Salaries & Wages	394,536	398,054	413,155
EX12-Benefits				
412.100	Insurance Contrib	139,800	144,600	139,860
412.190	Life Insurance	851	858	858
412.200	Unemployment Contrib	2,368	2,389	2,479
412.300	Medicare	4,699	5,772	5,991
412.400	Retirement Contrib. - DB Plan	118,138	142,026	181,912
412.410	PERS Tier IV - DC Plan	19,926	0	0
412.411	PERS Tier IV - Health Plan	500	0	0
412.412	PERS Tier IV - HRA	3,554	0	0
412.413	PERS Tier IV - OD&D	146	0	0
412.600	Workers Compensation	4,965	5,780	6,590
412.700	Sbs Contribution	24,185	24,401	25,327
Total	Benefits	319,132	325,826	363,017
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,957	2,500	2,500
413.200	Expense Reimb-Within Boro	0	100	100
413.500	Meeting Comp - W/I Boro	6,350	8,500	8,500
413.900	Other Exp - Within Boro	0	250	200
Total	Expenses Within Borough	8,307	11,350	11,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	50	200	150
414.200	Exp Reimb- Outside Boro	226	100	100
Total	Expenses Outside Of Boro	276	300	250
EX21-Communications				
421.100	Telephone	18	0	0
421.200	Postage	8,182	8,000	8,200
Total	Communications	8,200	8,000	8,200
EX22-Advertising				
422.000	Advertising	0	250	200
Total	Advertising	0	250	200
EX23-Printing				
423.000	Printing	159	400	500
Total	Printing	159	400	500



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 131-Platting				
EX26-Professional Charges				
426.300	Dues & Fees	1,070	1,500	200
426.500	Recording Fees	94	500	300
426.900	Other Professional Chgs	0	2,700	0
Total	Professional Charges	1,164	4,700	500
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	500	500
Total	Maintenance Services	0	500	500
EX29-Other Contractual				
429.900	Other Contractual	1,632	2,900	1,686
Total	Other Contractual	1,632	2,900	1,686
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,978	4,300	3,592
Total	Office Supplies	1,978	4,300	3,592
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	300	0
433.900	Other Supplies	569	300	415
Total	Misc Supplies	569	600	415
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	0	0
434.100	Other Equip under \$5,000	0	750	0
434.300	Furniture Under \$5,000	209	1,100	349
Total	Equipment Under \$5,000	1,559	1,850	349
Division Total:	Platting	737,512	759,030	803,664



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX11-Salaries & Wages				
411.100	Permanent Wages	85,202	81,276	83,057
411.200	Temp Wages & Adjmts	50,725	100,000	51,000
411.300	Overtime Wages	4,697	6,000	6,185
Total	Salaries & Wages	140,624	187,276	140,242
EX12-Benefits				
412.100	Insurance Contrib	23,300	24,100	23,310
412.190	Life Insurance	129	143	143
412.200	Unemployment Contrib	844	1,124	842
412.300	Medicare	2,040	2,716	2,034
412.400	Retirement Contrib. - DB Plan	39,417	31,140	39,295
412.410	PERS Tier IV - DC Plan	4,019	0	0
412.411	PERS Tier IV - Health Plan	1	0	0
412.412	PERS Tier IV - HRA	(90)	0	0
412.413	PERS Tier IV - OD&D	1	0	0
412.600	Workers Compensation	7,502	11,928	9,827
412.700	Sbs Contribution	8,622	11,481	8,598
Total	Benefits	85,785	82,632	84,049
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	91	500	300
413.200	Expense Reimb-Within Boro	0	250	0
413.900	Other Exp - Within Boro	0	100	100
Total	Expenses Within Borough	91	850	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	300
414.200	Exp Reimb- Outside Boro	159	300	200
Total	Expenses Outside Of Boro	159	600	500
EX21-Communications				
421.100	Telephone	2,339	0	0
421.200	Postage	214	500	200
421.300	Communication Network	0	0	50
Total	Communications	2,553	500	250
EX22-Advertising				
422.000	Advertising	0	0	200
Total	Advertising	0	0	200
EX23-Printing				
423.000	Printing	191	700	600
Total	Printing	191	700	600



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 132-Cultural Resources				
EX24-Utilities-Building Oprtns				
424.600	Heating Fuel-Oil	0	3,000	1,500
Total	Utilities-Building Oprtns	0	3,000	1,500
EX25-Rental/Lease				
425.300	Equipment Rental	6,761	3,000	7,000
Total	Rental/Lease	6,761	3,000	7,000
EX26-Professional Charges				
426.300	Dues & Fees	485	800	450
426.900	Other Professional Chgs	0	(100)	0
Total	Professional Charges	485	700	450
EX28-Maintenance Services				
428.100	Building Maint Services	335	2,000	1,000
428.300	Equipment Maint Services	395	500	100
428.400	Vehicle Maint Services	210	800	0
428.900	Other Bldg. Maint Service	0	8	0
Total	Maintenance Services	940	3,308	1,100
EX29-Other Contractual				
429.710	Testing	0	400	400
429.900	Other Contractual	9,592	6,800	15,171
Total	Other Contractual	9,592	7,200	15,571
EX30-Office Supplies				
430.100	Office Supplies < \$500	731	2,000	1,596
Total	Office Supplies	731	2,000	1,596
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	0
Total	Maintenance Supplies	0	500	0
EX33-Misc Supplies				
433.100	Personnel Supplies	286	192	498
433.110	Clothing	0	200	166
433.120	Tools under \$500	0	200	166
433.200	Medical Supplies	0	300	0
433.300	Books/Subscriptions	0	100	332
433.900	Other Supplies	411	1,400	830
Total	Misc Supplies	697	2,392	1,992
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	3,475	0	0
434.100	Other Equip under \$5,000	0	400	1,688
434.300	Furniture Under \$5,000	0	1,000	0
Total	Equipment Under \$5,000	3,475	1,400	1,688



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
Division Total:	Cultural Resources	<u>252,084</u>	<u>296,058</u>	<u>257,138</u>



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	144,633	167,943	184,377
411.300	Overtime Wages	4,425	6,000	4,000
Total Salaries & Wages		149,058	173,943	188,377
EX12-Benefits				
412.100	Insurance Contrib	46,600	48,200	46,620
412.190	Life Insurance	249	286	286
412.200	Unemployment Contrib	895	1,044	1,131
412.300	Medicare	2,162	2,523	2,732
412.400	Retirement Contrib. - DB Plan	34,611	62,063	82,943
412.410	PERS Tier IV - DC Plan	11,386	0	0
412.411	PERS Tier IV - Health Plan	295	0	0
412.412	PERS Tier IV - HRA	1,773	0	0
412.413	PERS Tier IV - OD&D	86	0	0
412.600	Workers Compensation	1,863	2,526	3,005
412.700	Sbs Contribution	9,138	10,663	11,548
Total Benefits		109,058	127,305	148,265
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	43	250	4,000
413.200	Expense Reimb-Within Boro	0	1,500	1,500
413.500	Meeting Comp - W/I Boro	0	0	7,500
413.900	Other Exp - Within Boro	128	1,000	1,000
Total Expenses Within Borough		171	2,750	14,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	165	750	750
414.200	Exp Reimb- Outside Boro	11,205	4,000	2,000
414.300	Expense Allow- O/S Boro	(14)	0	0
414.400	Travel Tickets	9,337	9,360	2,000
Total Expenses Outside Of Boro		20,693	14,110	4,750
EX21-Communications				
421.100	Telephone	24	145	0
421.200	Postage	666	0	1,000
421.300	Communication Network	0	280	0
Total Communications		690	425	1,000
EX22-Advertising				
422.000	Advertising	0	0	2,000
Total Advertising		0	0	2,000



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX23-Printing				
423.000	Printing	118	0	500
Total Printing		118	0	500
EX25-Rental/Lease				
425.200	Building Rental	335	500	500
Total Rental/Lease		335	500	500
EX26-Professional Charges				
426.300	Dues & Fees	2,058	1,500	1,500
426.900	Other Professional Chgs	3,000	0	500
Total Professional Charges		5,058	1,500	2,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	1,172	2,181	2,500
Total Maintenance Services		1,172	2,181	2,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	23,070	10,000	19,000
429.210	Training/Instructor Fees	2,000	3,000	2,000
429.900	Other Contractual	3,494	1,855	3,371
Total Other Contractual		28,564	14,855	24,371
EX30-Office Supplies				
430.100	Office Supplies < \$500	7,392	8,000	7,184
430.200	Copier/Fax Supplies	0	6,000	7,000
Total Office Supplies		7,392	14,000	14,184
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	2,175	1,500
Total Maintenance Supplies		0	2,175	1,500
EX33-Misc Supplies				
433.100	Personnel Supplies	2,426	3,000	3,528
433.110	Clothing	0	150	0
433.120	Tools under \$500	0	100	83
433.300	Books/Subscriptions	170	2,400	1,245
433.500	Training Supplies	449	750	623
433.900	Other Supplies	2,578	1,516	2,490
Total Misc Supplies		5,623	7,916	7,969
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	0	0
434.100	Other Equip under \$5,000	467	850	3,376
434.300	Furniture Under \$5,000	2,916	656	1,747
Total Equipment Under \$5,000		4,733	1,506	5,123



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 133-Planning-Admin				
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	0	4,000
Total	Equipment Over \$5000	0	0	4,000
Division Total:	Planning-Admin	332,665	363,166	421,039



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	74,562	78,191	81,366
411.200	Temp Wages & Adjmts	36,949	47,000	47,000
411.300	Overtime Wages	2,260	2,500	1,500
Total Salaries & Wages		113,771	127,691	129,866
EX12-Benefits				
412.100	Insurance Contrib	23,300	24,100	23,310
412.190	Life Insurance	139	143	143
412.200	Unemployment Contrib	683	767	780
412.300	Medicare	1,650	1,853	1,884
412.400	Retirement Contrib. - DB Plan	33,757	28,654	36,486
412.600	Workers Compensation	3,492	1,855	2,072
412.700	Sbs Contribution	6,975	7,829	7,961
Total Benefits		69,996	65,201	72,636
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,000	500
413.200	Expense Reimb-Within Boro	0	200	200
413.900	Other Exp - Within Boro	0	200	0
Total Expenses Within Borough		0	1,400	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	125	1,500	500
414.200	Exp Reimb- Outside Boro	150	6,500	1,000
Total Expenses Outside Of Boro		275	8,000	1,500
EX21-Communications				
421.100	Telephone	1,395	0	0
Total Communications		1,395	0	0
EX22-Advertising				
422.000	Advertising	0	100	0
Total Advertising		0	100	0
EX23-Printing				
423.000	Printing	1,234	2,022	5,000
Total Printing		1,234	2,022	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	300
Total Rental/Lease		0	0	300
EX26-Professional Charges				
426.300	Dues & Fees	0	300	0
Total Professional Charges		0	300	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 137-Environmental				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	2,000
Total	Maintenance Services	0	0	2,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	180	0	0
429.300	Planning Studies	3,174	0	0
429.710	Testing	12,920	20,000	20,000
429.900	Other Contractual	5,395	34,000	4,214
Total	Other Contractual	21,669	54,000	24,214
EX30-Office Supplies				
430.100	Office Supplies < \$500	333	1,500	399
Total	Office Supplies	333	1,500	399
EX33-Misc Supplies				
433.300	Books/Subscriptions	420	200	332
433.900	Other Supplies	3,679	4,000	2,490
Total	Misc Supplies	4,099	4,200	2,822
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	3,751	5,300	2,026
434.300	Furniture Under \$5,000	0	700	349
Total	Equipment Under \$5,000	3,751	6,000	2,375
Division Total:	Environmental	216,523	270,414	241,812



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	668,529	705,482	737,645
411.200	Temp Wages & Adjmts	113,323	90,000	90,000
411.300	Overtime Wages	27,733	29,000	20,600
Total Salaries & Wages		809,585	824,482	848,245
EX12-Benefits				
412.100	Insurance Contrib	233,000	241,000	233,100
412.190	Life Insurance	1,388	1,430	1,430
412.200	Unemployment Contrib	4,876	4,947	5,090
412.300	Medicare	11,783	11,955	12,301
412.400	Retirement Contrib. - DB Plan	242,522	262,064	333,859
412.410	PERS Tier IV - DC Plan	34,963	0	0
412.411	PERS Tier IV - Health Plan	895	0	0
412.412	PERS Tier IV - HRA	5,226	0	0
412.413	PERS Tier IV - OD&D	260	0	0
412.600	Workers Compensation	27,856	29,998	33,846
412.700	Sbs Contribution	49,813	50,541	51,999
Total Benefits		612,582	601,935	671,625
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	28	350	350
413.200	Expense Reimb-Within Boro	0	500	500
413.900	Other Exp - Within Boro	0	500	0
Total Expenses Within Borough		28	1,350	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	100	300	100
414.200	Exp Reimb- Outside Boro	632	6,370	1,300
Total Expenses Outside Of Boro		732	6,670	1,400
EX21-Communications				
421.100	Telephone	9,754	0	0
421.200	Postage	2,923	3,300	3,300
Total Communications		12,677	3,300	3,300
EX22-Advertising				
422.000	Advertising	2,374	3,000	3,000
Total Advertising		2,374	3,000	3,000
EX23-Printing				
423.000	Printing	365	1,000	400
Total Printing		365	1,000	400



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 130-Planning & Land Use DIVISION 139-Development Services				
EX26-Professional Charges				
426.300	Dues & Fees	2,735	3,300	0
426.500	Recording Fees	512	600	600
426.900	Other Professional Chgs	1,500	2,400	10,000
Total	Professional Charges	4,747	6,300	10,600
EX28-Maintenance Services				
428.300	Equipment Maint Services	465	1,000	1,300
Total	Maintenance Services	465	1,000	1,300
EX29-Other Contractual				
429.900	Other Contractual	3,027	2,430	0
Total	Other Contractual	3,027	2,430	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,920	3,900	479
Total	Office Supplies	4,920	3,900	479
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	246	300	300
Total	Maintenance Supplies	246	300	300
EX33-Misc Supplies				
433.100	Personnel Supplies	516	2,000	996
433.110	Clothing	300	0	0
433.120	Tools under \$500	0	1,000	166
433.300	Books/Subscriptions	0	1,500	0
433.900	Other Supplies	373	2,392	5,000
Total	Misc Supplies	1,189	6,892	6,162
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	11,775	0	0
434.100	Other Equip under \$5,000	1,682	3,500	338
434.300	Furniture Under \$5,000	4,702	2,700	699
Total	Equipment Under \$5,000	18,159	6,200	1,037
Division Total:	Development Services	1,471,096	1,468,759	1,548,698
Department Total:	Planning & Land Use	3,862,867	4,165,827	4,315,919



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	109,036	114,341	68,375
411.200	Temp Wages & Adjmts	0	10,000	10,500
411.300	Overtime Wages	437	1,000	1,020
Total Salaries & Wages		109,473	125,341	79,895
EX12-Benefits				
412.100	Insurance Contrib	27,960	28,920	13,986
412.190	Life Insurance	160	172	86
412.200	Unemployment Contrib	657	753	479
412.300	Medicare	1,661	1,818	1,158
412.400	Retirement Contrib. - DB Plan	26,403	41,154	30,554
412.410	PERS Tier IV - DC Plan	6,982	0	0
412.411	PERS Tier IV - Health Plan	181	0	0
412.412	PERS Tier IV - HRA	1,067	0	0
412.413	PERS Tier IV - OD&D	53	0	0
412.600	Workers Compensation	4,019	5,496	4,974
412.700	Sbs Contribution	6,416	7,684	4,898
Total Benefits		75,559	85,997	56,135
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	47	250	250
413.200	Expense Reimb-Within Boro	0	150	150
Total Expenses Within Borough		47	400	400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	300	1,000
414.200	Exp Reimb- Outside Boro	722	750	750
414.400	Travel Tickets	3,232	2,000	1,000
Total Expenses Outside Of Boro		3,954	3,050	2,750
EX21-Communications				
421.100	Telephone	1,010	560	1,000
421.200	Postage	160	250	450
Total Communications		1,170	810	1,450
EX22-Advertising				
422.000	Advertising	300	0	500
Total Advertising		300	0	500
EX23-Printing				
423.000	Printing	166	200	200
Total Printing		166	200	200



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 150-Public Works-Admin				
EX24-Utilities-Building Oprtns				
424.550	Recycling Pickups	100	0	0
Total	Utilities-Building Oprtns	100	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	0	3,901	0
Total	Rental/Lease	0	3,901	0
EX26-Professional Charges				
426.200	Legal	0	200	500
426.300	Dues & Fees	891	100	1,000
426.900	Other Professional Chgs	0	0	12,000
Total	Professional Charges	891	300	13,500
EX28-Maintenance Services				
428.100	Building Maint Services	0	3,020	0
428.200	Grounds Maint Services	0	500	0
428.300	Equipment Maint Services	605	1,000	0
Total	Maintenance Services	605	4,520	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,648	5,650	2,000
429.210	Training/Instructor Fees	0	745	1,500
429.900	Other Contractual	12,642	6,701	8,428
Total	Other Contractual	16,290	13,096	11,928
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,134	2,200	798
Total	Office Supplies	1,134	2,200	798
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	21	30	0
431.300	Equipment Maint Supplies	95	170	0
Total	Maintenance Supplies	116	200	0
EX33-Misc Supplies				
433.100	Personnel Supplies	1,357	1,500	1,245
433.300	Books/Subscriptions	848	185	415
433.500	Training Supplies	0	500	415
433.900	Other Supplies	1,147	1,750	1,453
Total	Misc Supplies	3,352	3,935	3,528
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	855	1,500	1,013
434.300	Furniture Under \$5,000	0	2,940	2,096
Total	Equipment Under \$5,000	855	4,440	3,109



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
Division Total:	Public Works-Admin	<u>214,012</u>	<u>248,390</u>	<u>174,193</u>



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	601,382	640,100	673,041
411.200	Temp Wages & Adjmts	60,768	107,841	117,275
411.300	Overtime Wages	32,659	23,065	23,320
Total Salaries & Wages		694,809	771,006	813,636
EX12-Benefits				
412.100	Insurance Contrib	227,641	230,944	222,028
412.190	Life Insurance	1,295	1,363	1,363
412.200	Unemployment Contrib	4,196	4,641	4,882
412.300	Medicare	10,140	11,215	11,797
412.400	Retirement Contrib. - DB Plan	160,571	236,113	306,608
412.410	PERS Tier IV - DC Plan	46,706	0	0
412.411	PERS Tier IV - Health Plan	1,221	0	0
412.412	PERS Tier IV - HRA	7,950	0	0
412.413	PERS Tier IV - OD&D	356	0	0
412.600	Workers Compensation	83,638	103,751	119,959
412.700	Sbs Contribution	42,865	47,638	49,877
Total Benefits		586,579	635,665	716,514
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	500
413.300	Exp Allowance-Within Boro	4,463	5,723	2,000
Total Expenses Within Borough		4,463	6,223	2,500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,201	1,414	2,500
414.300	Expense Allow- O/S Boro	0	0	1,000
414.400	Travel Tickets	773	708	5,000
Total Expenses Outside Of Boro		1,974	2,122	8,500
EX21-Communications				
421.100	Telephone	17,167	125	0
421.200	Postage	190	500	500
Total Communications		17,357	625	500
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	30	161	500
Total Printing		30	161	500



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	422	500	1,000
424.600	Heating Fuel-Oil	1,377	2,500	2,500
Total	Utilities-Building Oprtns	1,799	3,000	3,500
EX25-Rental/Lease				
425.300	Equipment Rental	1,410	165	3,500
Total	Rental/Lease	1,410	165	3,500
EX26-Professional Charges				
426.300	Dues & Fees	535	1,000	1,000
426.600	Computer Software	2,311	0	0
426.900	Other Professional Chgs	592	11,050	1,000
Total	Professional Charges	3,438	12,050	2,000
EX28-Maintenance Services				
428.100	Building Maint Services	42,680	62,229	65,000
428.200	Grounds Maint Services	9,628	11,000	15,000
428.300	Equipment Maint Services	11,803	13,300	12,000
428.400	Vehicle Maint Services	15,315	29,800	35,000
Total	Maintenance Services	79,426	116,329	127,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,845	6,100	5,750
429.210	Training/Instructor Fees	0	250	1,000
429.710	Testing	702	1,896	2,500
429.900	Other Contractual	2,492	2,765	43,828
429.910	Other Contractual Capital	0	(1,300)	0
Total	Other Contractual	5,039	9,711	53,078
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,078	4,210	3,193
Total	Office Supplies	3,078	4,210	3,193
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	34,727	50,736	55,000
431.200	Building Maint Supplies	89,504	103,304	120,000
431.300	Equipment Maint Supplies	902	5,095	7,000
431.400	Grounds Maint Supplies	2,483	4,603	4,000
431.900	Other Maint. Supplies	255	807	1,500
Total	Maintenance Supplies	127,871	164,545	187,500
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	7,124	8,620	10,000
432.200	Gas	124,113	129,292	130,000
Total	Fuel/Oil-Vehicle Use	131,237	137,912	140,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 151-Maintenance				
EX33-Misc Supplies				
433.100	Personnel Supplies	6,294	8,370	6,640
433.110	Clothing	2,902	1,651	4,980
433.120	Tools under \$500	4,256	10,069	6,059
433.200	Medical Supplies	0	500	415
433.300	Books/Subscriptions	1,668	1,675	1,660
433.500	Training Supplies	0	254	415
433.900	Other Supplies	2,923	1,340	2,075
Total Misc Supplies		18,043	23,859	22,244
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,708	0	0
434.100	Other Equip under \$5,000	2,834	17,024	3,376
434.300	Furniture Under \$5,000	2,874	4,664	1,397
Total Equipment Under \$5,000		10,416	21,688	4,773
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	0	20,000
Total Equipment Over \$5000		0	0	20,000
Division Total: Maintenance		1,686,969	1,909,771	2,109,438



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX11-Salaries & Wages				
411.100	Permanent Wages	49,822	54,970	62,637
411.200	Temp Wages & Adjmts	0	5,000	5,150
411.300	Overtime Wages	2,105	1,200	1,220
Total	Salaries & Wages	51,927	61,170	69,007
EX12-Benefits				
412.100	Insurance Contrib	17,475	18,075	17,483
412.190	Life Insurance	88	108	108
412.200	Unemployment Contrib	312	368	414
412.300	Medicare	754	887	1,001
412.400	Retirement Contrib. - DB Plan	17,765	20,042	28,116
412.410	PERS Tier IV - DC Plan	1,260	0	0
412.411	PERS Tier IV - Health Plan	32	0	0
412.412	PERS Tier IV - HRA	158	0	0
412.413	PERS Tier IV - OD&D	10	0	0
412.600	Workers Compensation	1,893	2,740	3,530
412.700	Sbs Contribution	3,183	3,750	4,230
Total	Benefits	42,930	45,970	54,882
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	20	0	200
Total	Expenses Outside Of Boro	20	0	200
EX21-Communications				
421.100	Telephone	232	0	0
421.200	Postage	160	250	250
421.300	Communication Network	0	135	0
Total	Communications	392	385	250
EX26-Professional Charges				
426.300	Dues & Fees	491	750	750
Total	Professional Charges	491	750	750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	1,500
Total	Other Contractual	0	0	1,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	399
Total	Office Supplies	0	0	399
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	365	303
Total	Misc Supplies	0	365	303



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 155-Operations				
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	35	500	0
434.300	Furniture Under \$5,000	0	5,000	3,493
Total	Equipment Under \$5,000	35	5,500	3,493
Division Total:	Operations	95,795	114,140	130,784



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,185	8,009	8,236
411.200	Temp Wages & Adjmts	10,411	15,000	18,000
411.300	Overtime Wages	5	0	0
Total Salaries & Wages		16,601	23,009	26,236
EX12-Benefits				
412.100	Insurance Contrib	2,330	2,410	2,331
412.190	Life Insurance	12	15	15
412.200	Unemployment Contrib	100	139	158
412.300	Medicare	241	334	381
412.400	Retirement Contrib. - DB Plan	2,571	2,858	3,626
412.600	Workers Compensation	2,839	3,806	4,841
412.700	Sbs Contribution	1,018	1,411	1,609
Total Benefits		9,111	10,973	12,961
EX21-Communications				
421.200	Postage	7,021	8,400	8,500
Total Communications		7,021	8,400	8,500
EX22-Advertising				
422.000	Advertising	1,274	4,000	2,500
Total Advertising		1,274	4,000	2,500
EX23-Printing				
423.000	Printing	4,023	4,500	5,000
Total Printing		4,023	4,500	5,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	600	600
Total Rental/Lease		0	600	600
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	1,000	0
Total Maintenance Services		0	1,000	0
EX29-Other Contractual				
429.900	Other Contractual	10,483	16,000	13,486
Total Other Contractual		10,483	16,000	13,486
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	250	200
Total Office Supplies		0	250	200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,042	2,100	2,100
Total Fuel/Oil-Vehicle Use		1,042	2,100	2,100



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 158-Community Cleanup				
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	125
433.110	Clothing	0	150	125
433.120	Tools under \$500	0	100	125
433.900	Other Supplies	651	3,500	2,905
Total	Misc Supplies	651	3,750	3,280
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	0	0
434.100	Other Equip under \$5,000	0	250	203
434.300	Furniture Under \$5,000	0	1,500	87
Total	Equipment Under \$5,000	1,350	1,750	290
Division Total:	Community Cleanup	51,556	76,332	75,153



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX11-Salaries & Wages				
411.100	Permanent Wages	888,120	896,342	0
411.200	Temp Wages & Adjmts	35,024	70,000	0
411.300	Overtime Wages	11,085	25,000	0
Total Salaries & Wages		934,229	991,342	0
EX12-Benefits				
412.100	Insurance Contrib	269,115	255,460	0
412.190	Life Insurance	2,914	1,516	0
412.200	Unemployment Contrib	5,606	5,949	0
412.300	Medicare	13,476	14,375	0
412.400	Retirement Contrib. - DB Plan	308,003	328,735	0
412.410	PERS Tier IV - DC Plan	29,504	0	0
412.411	PERS Tier IV - Health Plan	740	0	0
412.412	PERS Tier IV - HRA	3,909	0	0
412.413	PERS Tier IV - OD&D	217	0	0
412.600	Workers Compensation	45,644	56,258	0
412.700	Sbs Contribution	56,797	60,770	0
Total Benefits		735,925	723,063	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	102	999	0
413.200	Expense Reimb-Within Boro	107	200	0
Total Expenses Within Borough		209	1,199	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	265	100	0
414.200	Exp Reimb- Outside Boro	658	86	0
414.400	Travel Tickets	1,397	0	0
Total Expenses Outside Of Boro		2,320	186	0
EX21-Communications				
421.100	Telephone	8,485	0	0
421.200	Postage	1,025	900	0
Total Communications		9,510	900	0
EX22-Advertising				
422.000	Advertising	1,213	1,000	0
Total Advertising		1,213	1,000	0
EX23-Printing				
423.000	Printing	150	100	0
Total Printing		150	100	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX24-Utilities-Building Oprtns				
424.550	Recycling Pickups	70	0	0
Total	Utilities-Building Oprtns	70	0	0
EX25-Rental/Lease				
425.200	Building Rental	0	18,110	0
425.300	Equipment Rental	0	3,693	0
Total	Rental/Lease	0	21,803	0
EX26-Professional Charges				
426.300	Dues & Fees	3,303	3,652	0
426.600	Computer Software	1,193	0	0
426.900	Other Professional Chgs	21,078	7,452	0
Total	Professional Charges	25,574	11,104	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	540	500	0
428.400	Vehicle Maint Services	0	3,550	0
Total	Maintenance Services	540	4,050	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,435	850	0
429.900	Other Contractual	16,770	12,439	0
Total	Other Contractual	23,205	13,289	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,851	3,299	0
Total	Office Supplies	2,851	3,299	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	4,632	0
431.200	Building Maint Supplies	21	50	0
431.300	Equipment Maint Supplies	308	600	0
Total	Maintenance Supplies	329	5,282	0
EX33-Misc Supplies				
433.100	Personnel Supplies	873	800	0
433.110	Clothing	87	250	0
433.300	Books/Subscriptions	1,718	400	0
433.500	Training Supplies	0	500	0
433.900	Other Supplies	349	1,345	0
Total	Misc Supplies	3,027	3,295	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 159-Project Management & Eng				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	9,570	0	0
434.100	Other Equip under \$5,000	2,888	1,215	0
434.300	Furniture Under \$5,000	284	5,364	0
Total	Equipment Under \$5,000	12,742	6,579	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	29,799	0
Total	Equipment Over \$5000	0	29,799	0
Division Total:	Project Management & Eng	1,751,894	1,816,290	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design				
EX11-Salaries & Wages				
411.100	Permanent Wages	357,280	355,251	0
411.200	Temp Wages & Adjmts	5,974	49,206	0
411.300	Overtime Wages	5,040	8,000	0
Total Salaries & Wages		368,294	412,457	0
EX12-Benefits				
412.100	Insurance Contrib	114,170	116,885	0
412.190	Life Insurance	691	694	0
412.200	Unemployment Contrib	2,210	2,475	0
412.300	Medicare	5,341	5,981	0
412.400	Retirement Contrib. - DB Plan	97,920	129,608	0
412.410	PERS Tier IV - DC Plan	25,313	0	0
412.411	PERS Tier IV - Health Plan	639	0	0
412.412	PERS Tier IV - HRA	3,475	0	0
412.413	PERS Tier IV - OD&D	187	0	0
412.600	Workers Compensation	15,286	22,847	0
412.700	Sbs Contribution	22,577	25,284	0
Total Benefits		287,809	303,774	0
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	114	0	0
413.900	Other Exp - Within Boro	166	0	0
Total Expenses Within Borough		280	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	109	0	0
414.200	Exp Reimb- Outside Boro	1,743	2,000	0
Total Expenses Outside Of Boro		1,852	2,000	0
EX21-Communications				
421.100	Telephone	4,145	0	0
421.200	Postage	294	750	0
Total Communications		4,439	750	0
EX23-Printing				
423.000	Printing	0	91	0
Total Printing		0	91	0
EX25-Rental/Lease				
425.200	Building Rental	0	5,800	0
Total Rental/Lease		0	5,800	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 150-Public Works DIVISION 251-Pre-Design				
EX26-Professional Charges				
426.300	Dues & Fees	2,012	2,685	0
426.500	Recording Fees	945	2,500	0
426.900	Other Professional Chgs	32	25,000	0
Total	Professional Charges	2,989	30,185	0
EX28-Maintenance Services				
428.400	Vehicle Maint Services	0	356	0
Total	Maintenance Services	0	356	0
EX29-Other Contractual				
429.300	Planning Studies	10,000	9,000	0
429.710	Testing	0	307	0
429.900	Other Contractual	18,335	1,094	0
Total	Other Contractual	28,335	10,401	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,281	3,081	0
Total	Office Supplies	4,281	3,081	0
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	78	0	0
431.300	Equipment Maint Supplies	270	900	0
431.900	Other Maint. Supplies	0	100	0
Total	Maintenance Supplies	348	1,000	0
EX33-Misc Supplies				
433.100	Personnel Supplies	748	1,050	0
433.110	Clothing	183	576	0
433.120	Tools under \$500	230	200	0
433.300	Books/Subscriptions	381	1,164	0
433.900	Other Supplies	2,227	1,927	0
Total	Misc Supplies	3,769	4,917	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,304	0	0
434.100	Other Equip under \$5,000	3,375	3,500	0
434.300	Furniture Under \$5,000	923	2,500	0
Total	Equipment Under \$5,000	9,602	6,000	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	29,799	0
Total	Equipment Over \$5000	0	29,799	0
Division Total:	Pre-Design	711,998	810,611	0
Department Total:	Public Works	4,512,224	4,975,534	2,489,568



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX11-Salaries & Wages				
411.100	Permanent Wages	56,002	55,506	56,722
411.200	Temp Wages & Adjmts	0	25,000	0
411.300	Overtime Wages	258	2,000	0
Total	Salaries & Wages	56,260	82,506	56,722
EX12-Benefits				
412.100	Insurance Contrib	11,650	12,050	11,655
412.190	Life Insurance	70	72	72
412.200	Unemployment Contrib	338	496	341
412.300	Medicare	816	1,197	823
412.400	Retirement Contrib. - DB Plan	23,095	20,518	24,975
412.600	Workers Compensation	703	5,219	3,950
412.700	Sbs Contribution	3,449	5,058	3,478
Total	Benefits	40,121	44,610	45,294
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	500	500
Total	Expenses Within Borough	0	500	500
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	800	800
414.400	Travel Tickets	0	1,300	1,300
Total	Expenses Outside Of Boro	0	2,100	2,100
EX21-Communications				
421.100	Telephone	19,548	0	0
421.300	Communication Network	38,218	0	0
Total	Communications	57,766	0	0
EX22-Advertising				
422.000	Advertising	307	525	0
Total	Advertising	307	525	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	86	150	150
Total	Utilities-Building Oprtns	86	150	150
EX26-Professional Charges				
426.300	Dues & Fees	0	2,000	0
426.600	Computer Software	23,231	5,650	0
426.900	Other Professional Chgs	0	0	10,000
Total	Professional Charges	23,231	7,650	10,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 126-Telecommunication Network				
EX27-Insurance & Bond				
427.100	Property Insurance	420	490	475
427.500	Liability Insurance	147	170	200
Total Insurance & Bond		567	660	675
EX28-Maintenance Services				
428.500	Commun Equip Maint Servic	6,690	1,950	0
Total Maintenance Services		6,690	1,950	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,500	1,500
429.900	Other Contractual	752,144	913,271	360,000
Total Other Contractual		752,144	914,771	361,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	47	0
Total Office Supplies		0	47	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	802	17,760	9,000
Total Maintenance Supplies		802	17,760	9,000
EX33-Misc Supplies				
433.120	Tools under \$500	0	750	623
433.900	Other Supplies	3,375	4,778	1,992
Total Misc Supplies		3,375	5,528	2,615
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	43,978	48,720	16,205
Total Equipment Under \$5,000		43,978	48,720	16,205
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	70,074	47,270	355,000
Total Equipment Over \$5000		70,074	47,270	355,000
Division Total:	Telecommunication Network	1,055,401	1,174,747	859,761



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	805,448	890,847	974,478
411.200	Temp Wages & Adjmts	48,444	68,520	64,260
411.300	Overtime Wages	19,481	15,000	18,720
411.400	Nonemployee Compensation	5,092	2,000	44,100
Total Salaries & Wages		878,465	976,367	1,101,558
EX12-Benefits				
412.100	Insurance Contrib	274,008	283,416	279,720
412.150	On-Call Health Insurance	34	528	1,276
412.190	Life Insurance	1,403	1,682	1,716
412.200	Unemployment Contrib	5,241	5,859	6,610
412.300	Medicare	12,736	14,158	15,972
412.400	Retirement Contrib. - DB Plan	260,660	323,207	437,306
412.410	PERS Tier IV - DC Plan	40,318	0	0
412.411	PERS Tier IV - Health Plan	1,060	0	0
412.412	PERS Tier IV - HRA	6,828	0	0
412.413	PERS Tier IV - OD&D	374	0	0
412.600	Workers Compensation	54,263	80,444	96,608
412.700	Sbs Contribution	53,033	59,852	67,526
Total Benefits		709,958	769,146	906,734
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	350
413.200	Expense Reimb-Within Boro	200	(85)	400
413.900	Other Exp - Within Boro	0	0	100
Total Expenses Within Borough		200	(85)	850
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	27	150	150
414.200	Exp Reimb- Outside Boro	9,500	1,400	2,000
414.400	Travel Tickets	1,720	2,859	2,800
Total Expenses Outside Of Boro		11,247	4,409	4,950
EX21-Communications				
421.100	Telephone	22,486	0	0
421.200	Postage	115	186	3,000
421.300	Communication Network	1,637	0	0
Total Communications		24,238	186	3,000
EX22-Advertising				
422.000	Advertising	4,311	2,206	17,750
Total Advertising		4,311	2,206	17,750



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/4/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX23-Printing				
423.000	Printing	911	800	12,200
Total Printing		911	800	12,200
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,830	17,750	25,000
424.200	Water & Sewer	0	116	300
424.300	Natural Gas	6,918	12,900	15,000
424.400	Lp-Propane	0	0	100
424.500	Garbage Pickups	1,777	1,900	3,500
424.550	Recycling Pickups	276	450	800
Total Utilities-Building Oprtns		19,801	33,116	44,700
EX25-Rental/Lease				
425.200	Building Rental	18,677	18,680	40,000
425.300	Equipment Rental	10,019	12,189	24,500
Total Rental/Lease		28,696	30,869	64,500
EX26-Professional Charges				
426.300	Dues & Fees	3,469	3,000	5,150
426.600	Computer Software	23,620	0	0
426.900	Other Professional Chgs	2,520	150	1,980
Total Professional Charges		29,609	3,150	7,130
EX27-Insurance & Bond				
427.100	Property Insurance	1,848	2,130	2,400
427.200	Vehicle Insurance	8,259	9,500	9,300
427.500	Liability Insurance	1,965	2,260	2,400
Total Insurance & Bond		12,072	13,890	14,100
EX28-Maintenance Services				
428.100	Building Maint Services	2,018	4,210	3,800
428.200	Grounds Maint Services	710	450	1,650
428.300	Equipment Maint Services	4,535	2,180	15,500
428.400	Vehicle Maint Services	14,087	15,750	22,500
428.500	Commun Equip Maint Servic	398	50	0
428.920	Other Maintenance Service	0	200	200
Total Maintenance Services		21,748	22,840	43,650
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,195	6,460	4,649
429.210	Training/Instructor Fees	0	0	9,500
429.710	Testing	529	750	750
429.900	Other Contractual	11,401	6,375	81,693
Total Other Contractual		17,125	13,585	96,592



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/4/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 300-Emergency Services Admin				
EX30-Office Supplies				
430.100	Office Supplies < \$500	3,001	3,200	6,386
430.200	Copier/Fax Supplies	1,100	440	950
Total Office Supplies		4,101	3,640	7,336
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	15,477	11,445	18,000
431.200	Building Maint Supplies	11,967	1,000	10,000
431.300	Equipment Maint Supplies	2,298	9,540	13,500
431.400	Grounds Maint Supplies	249	500	1,000
431.900	Other Maint. Supplies	33	100	400
Total Maintenance Supplies		30,024	22,585	42,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	240	625	1,500
432.200	Gas	15,500	15,500	20,000
Total Fuel/Oil-Vehicle Use		15,740	16,125	21,500
EX33-Misc Supplies				
433.100	Personnel Supplies	11,107	5,425	7,471
433.110	Clothing	2,187	600	4,565
433.120	Tools under \$500	0	450	374
433.200	Medical Supplies	6,132	2,800	4,980
433.300	Books/Subscriptions	2,968	2,820	2,988
433.500	Training Supplies	2,069	7,500	4,980
433.900	Other Supplies	4,137	1,000	2,490
Total Misc Supplies		28,600	20,595	27,848
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	25,464	0	0
434.100	Other Equip under \$5,000	10,310	579	4,389
434.300	Furniture Under \$5,000	0	0	3,004
Total Equipment Under \$5,000		35,774	579	7,393
Division Total: Emergency Services Admin		1,872,620	1,934,003	2,424,691



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 301-Emer Med Service Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	825	825
413.200	Expense Reimb-Within Boro	0	125	125
Total	Expenses Within Borough	0	950	950
Division Total:	Emer Med Service Board	0	950	950



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance				
EX11-Salaries & Wages				
411.100	Permanent Wages	110,117	128,343	76,257
411.200	Temp Wages & Adjmts	0	20,000	22,000
411.300	Overtime Wages	18,423	20,000	21,860
Total Salaries & Wages		128,540	168,343	120,117
EX12-Benefits				
412.100	Insurance Contrib	40,542	41,934	24,709
412.190	Life Insurance	213	249	152
412.200	Unemployment Contrib	772	1,011	721
412.300	Medicare	1,864	2,441	1,742
412.400	Retirement Contrib. - DB Plan	45,383	52,929	43,201
412.410	PERS Tier IV - DC Plan	1,370	0	0
412.411	PERS Tier IV - Health Plan	83	0	0
412.412	PERS Tier IV - HRA	2,297	0	0
412.413	PERS Tier IV - OD&D	24	0	0
412.600	Workers Compensation	10,733	16,333	12,282
412.700	Sbs Contribution	7,879	10,320	7,364
Total Benefits		111,160	125,217	90,171
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	14	200	200
414.400	Travel Tickets	0	1,500	1,500
Total Expenses Outside Of Boro		14	1,700	1,700
EX21-Communications				
421.100	Telephone	812	0	0
Total Communications		812	0	0
EX23-Printing				
423.000	Printing	0	150	150
Total Printing		0	150	150
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,433	13,000	13,000
424.200	Water & Sewer	1,198	1,900	1,900
424.300	Natural Gas	6,355	11,000	11,000
424.500	Garbage Pickups	0	500	500
424.550	Recycling Pickups	432	750	900
Total Utilities-Building Oprtns		16,418	27,150	27,300
EX25-Rental/Lease				
425.300	Equipment Rental	6,296	2,000	2,600
Total Rental/Lease		6,296	2,000	2,600



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance				
EX26-Professional Charges				
426.300	Dues & Fees	0	500	500
426.900	Other Professional Chgs	0	500	500
Total	Professional Charges	0	1,000	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	500
Total	Insurance & Bond	0	0	500
EX28-Maintenance Services				
428.100	Building Maint Services	6,436	3,700	5,000
428.200	Grounds Maint Services	1,790	3,000	3,000
428.300	Equipment Maint Services	1,014	2,000	2,000
428.400	Vehicle Maint Services	3,298	6,000	6,000
428.920	Other Maintenance Service	0	0	500
Total	Maintenance Services	12,538	14,700	16,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	900	900
429.210	Training/Instructor Fees	3,000	0	0
429.710	Testing	(41)	100	100
429.900	Other Contractual	64	1,000	843
Total	Other Contractual	3,023	2,000	1,843
EX30-Office Supplies				
430.100	Office Supplies < \$500	355	800	718
430.200	Copier/Fax Supplies	0	800	400
Total	Office Supplies	355	1,600	1,118
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	10,222	11,400	13,200
431.200	Building Maint Supplies	898	2,500	3,000
431.300	Equipment Maint Supplies	1,527	4,000	3,000
431.400	Grounds Maint Supplies	0	200	200
431.900	Other Maint. Supplies	36	1,700	1,500
Total	Maintenance Supplies	12,683	19,800	20,900
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	221	1,000	1,000
432.200	Gas	865	6,000	6,000
Total	Fuel/Oil-Vehicle Use	1,086	7,000	7,000



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

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 310-Fleet Maintenance				
EX33-Misc Supplies				
433.100	Personnel Supplies	502	1,550	1,453
433.110	Clothing	604	1,300	1,245
433.120	Tools under \$500	3,614	7,500	6,225
433.200	Medical Supplies	0	200	166
433.300	Books/Subscriptions	2,250	2,000	2,075
433.500	Training Supplies	0	1,000	1,245
433.900	Other Supplies	1,356	5,000	4,150
Total Misc Supplies		8,326	18,550	16,559
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,125	0	0
434.100	Other Equip under \$5,000	4,562	5,000	3,376
434.300	Furniture Under \$5,000	0	1,000	699
Total Equipment Under \$5,000		6,687	6,000	4,075
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,700	5,000
Total Equipment Over \$5000		0	3,700	5,000
Division Total:	Fleet Maintenance	307,938	398,910	316,533



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

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX11-Salaries & Wages				
411.100	Permanent Wages	18,473	18,468	31,747
411.200	Temp Wages & Adjmts	0	2,000	5,000
411.300	Overtime Wages	944	0	0
411.400	Nonemployee Compensation	288,203	278,383	320,000
Total Salaries & Wages		307,620	298,851	356,747
EX12-Benefits				
412.100	Insurance Contrib	5,388	5,061	8,625
412.150	On-Call Health Insurance	2,248	13,435	2,835
412.190	Life Insurance	33	31	53
412.200	Unemployment Contrib	117	123	221
412.300	Medicare	4,449	4,334	5,173
412.400	Retirement Contrib. - DB Plan	4,835	6,590	13,978
412.410	PERS Tier IV - DC Plan	1,422	0	0
412.411	PERS Tier IV - Health Plan	40	0	0
412.412	PERS Tier IV - HRA	285	0	0
412.413	PERS Tier IV - OD&D	77	0	0
412.600	Workers Compensation	27,198	28,932	36,116
412.700	Sbs Contribution	18,856	18,320	21,869
Total Benefits		64,948	76,826	88,870
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	631	4,000	4,000
414.400	Travel Tickets	908	3,000	3,000
Total Expenses Outside Of Boro		1,539	7,000	7,000
EX21-Communications				
421.100	Telephone	1,206	0	0
421.300	Communication Network	755	2,400	0
Total Communications		1,961	2,400	0
EX23-Printing				
423.000	Printing	198	500	500
Total Printing		198	500	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,246	2,700	3,300
424.300	Natural Gas	2,376	6,500	6,500
Total Utilities-Building Oprtns		4,622	9,200	9,800
EX25-Rental/Lease				
425.200	Building Rental	18,149	29,500	30,000
425.300	Equipment Rental	0	10,000	10,000
Total Rental/Lease		18,149	39,500	40,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX26-Professional Charges				
426.300	Dues & Fees	670	2,000	2,000
426.600	Computer Software	362	0	0
426.900	Other Professional Chgs	119	1,200	1,200
Total	Professional Charges	1,151	3,200	3,200
EX27-Insurance & Bond				
427.100	Property Insurance	72	90	100
427.200	Vehicle Insurance	18,662	21,470	20,500
427.500	Liability Insurance	536	620	600
Total	Insurance & Bond	19,270	22,180	21,200
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	500
428.300	Equipment Maint Services	3,967	8,000	8,000
428.400	Vehicle Maint Services	7,338	11,600	15,000
428.920	Other Maintenance Service	0	250	250
Total	Maintenance Services	11,305	19,850	23,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	8,255	5,000	5,000
429.210	Training/Instructor Fees	0	1,000	1,000
429.710	Testing	111	300	300
429.900	Other Contractual	45,807	67,800	77,428
Total	Other Contractual	54,173	74,100	83,728
EX30-Office Supplies				
430.100	Office Supplies < \$500	150	1,750	1,397
430.200	Copier/Fax Supplies	0	200	200
Total	Office Supplies	150	1,950	1,597
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	17,296	20,000	20,000
431.200	Building Maint Supplies	433	1,100	1,500
431.300	Equipment Maint Supplies	5,302	15,000	17,500
431.400	Grounds Maint Supplies	0	0	1,000
Total	Maintenance Supplies	23,031	36,100	40,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	246	1,200	1,200
432.200	Gas	18,801	25,000	25,000
Total	Fuel/Oil-Vehicle Use	19,047	26,200	26,200



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 330-Rescue Units				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,571	3,000	3,500
433.110	Clothing	1,474	15,000	15,000
433.120	Tools under \$500	814	3,000	3,000
433.200	Medical Supplies	1,919	2,800	3,200
433.300	Books/Subscriptions	0	1,000	1,000
433.500	Training Supplies	0	3,000	3,000
433.900	Other Supplies	3,767	9,000	12,000
Total Misc Supplies		9,545	36,800	40,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,290	0	0
434.100	Other Equip under \$5,000	7,178	28,500	13,504
434.300	Furniture Under \$5,000	0	0	3,493
Total Equipment Under \$5,000		9,468	28,500	16,997
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	7,062	29,200	50,000
Total Equipment Over \$5000		7,062	29,200	50,000
Division Total:	Rescue Units	553,239	712,357	810,289



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	103,050	123,985
411.200	Temp Wages & Adjmts	0	18,000	20,000
411.400	Nonemployee Compensation	0	679,900	772,496
Total Salaries & Wages		0	800,950	916,481
EX12-Benefits				
412.100	Insurance Contrib	0	25,547	31,702
412.150	On-Call Health Insurance	0	32,624	6,843
412.190	Life Insurance	0	152	195
412.200	Unemployment Contrib	0	727	864
412.300	Medicare	0	11,614	13,289
412.400	Retirement Contrib. - DB Plan	0	36,769	54,591
412.600	Workers Compensation	0	77,331	92,544
412.700	Sbs Contribution	0	49,099	56,181
Total Benefits		0	233,863	256,209
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	6,000	6,000
413.200	Expense Reimb-Within Boro	0	3,000	3,000
Total Expenses Within Borough		0	9,000	9,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	3,000	3,000
414.200	Exp Reimb- Outside Boro	0	6,500	4,900
414.400	Travel Tickets	0	6,000	5,500
Total Expenses Outside Of Boro		0	15,500	13,400
EX21-Communications				
421.200	Postage	0	2,700	2,700
Total Communications		0	2,700	2,700
EX22-Advertising				
422.000	Advertising	0	2,000	3,000
Total Advertising		0	2,000	3,000
EX23-Printing				
423.000	Printing	0	1,400	2,000
Total Printing		0	1,400	2,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	25,000	25,000
424.300	Natural Gas	0	3,500	4,000
424.400	Lp-Propane	0	7,000	7,000
424.500	Garbage Pickups	0	2,600	3,100
424.550	Recycling Pickups	0	0	800
424.600	Heating Fuel-Oil	0	36,000	60,000
Total	Utilities-Building Oprtns	0	74,100	99,900
EX25-Rental/Lease				
425.200	Building Rental	0	81,500	85,000
425.300	Equipment Rental	0	8,500	2,800
Total	Rental/Lease	0	90,000	87,800
EX26-Professional Charges				
426.300	Dues & Fees	0	3,900	4,500
426.900	Other Professional Chgs	0	25,200	56,000
Total	Professional Charges	0	29,100	60,500
EX27-Insurance & Bond				
427.100	Property Insurance	0	3,920	3,900
427.200	Vehicle Insurance	0	8,630	20,100
427.500	Liability Insurance	0	1,630	1,700
427.900	Insurance Deductible	0	10,500	0
Total	Insurance & Bond	0	24,680	25,700
EX28-Maintenance Services				
428.100	Building Maint Services	0	4,300	2,500
428.200	Grounds Maint Services	0	9,700	9,700
428.300	Equipment Maint Services	0	13,400	10,000
428.400	Vehicle Maint Services	0	29,700	41,000
428.920	Other Maintenance Service	0	500	500
Total	Maintenance Services	0	57,600	63,700
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	20,800	15,200
429.210	Training/Instructor Fees	0	500	2,000
429.710	Testing	0	300	350
429.900	Other Contractual	0	12,800	15,171
Total	Other Contractual	0	34,400	32,721
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	6,600	6,785
430.200	Copier/Fax Supplies	0	1,800	1,250
Total	Office Supplies	0	8,400	8,035



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

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 335-Rural Ambulance				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	28,900	35,000
431.200	Building Maint Supplies	0	4,000	6,000
431.300	Equipment Maint Supplies	0	10,900	11,700
431.400	Grounds Maint Supplies	0	1,000	1,000
Total	Maintenance Supplies	0	44,800	53,700
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	3,100	1,000
432.200	Gas	0	70,000	70,000
Total	Fuel/Oil-Vehicle Use	0	73,100	71,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	14,400	11,000
433.110	Clothing	0	15,100	20,000
433.120	Tools under \$500	0	2,500	2,500
433.200	Medical Supplies	0	75,000	75,000
433.300	Books/Subscriptions	0	2,000	2,000
433.500	Training Supplies	0	5,800	10,000
433.900	Other Supplies	0	4,600	7,000
Total	Misc Supplies	0	119,400	127,500
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	19,000	11,141
434.300	Furniture Under \$5,000	0	10,000	6,987
Total	Equipment Under \$5,000	0	29,000	18,128
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	16,800	25,000
Total	Equipment Over \$5000	0	16,800	25,000
Division Total:	Rural Ambulance	0	1,666,793	1,876,474



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P) FY13				
EX11-Salaries & Wages				
411.100	Permanent Wages	695,070	826,705	1,330,176
411.200	Temp Wages & Adjmts	30	54,680	55,000
411.300	Overtime Wages	205,259	245,601	232,720
411.400	Nonemployee Compensation	1,283,404	1,475,622	1,037,800
Total Salaries & Wages		2,183,763	2,602,608	2,655,696
EX12-Benefits				
412.100	Insurance Contrib	286,590	296,430	456,876
412.150	On-Call Health Insurance	3,946	70,805	12,958
412.190	Life Insurance	1,496	1,759	2,803
412.200	Unemployment Contrib	5,403	6,762	9,708
412.300	Medicare	31,655	37,738	38,508
412.400	Retirement Contrib. - DB Plan	136,266	382,599	688,143
412.410	PERS Tier IV - DC Plan	104,475	0	0
412.411	PERS Tier IV - Health Plan	2,696	0	0
412.412	PERS Tier IV - HRA	15,572	0	0
412.413	PERS Tier IV - OD&D	787	0	0
412.600	Workers Compensation	189,091	250,616	267,291
412.700	Sbs Contribution	133,901	159,540	162,795
Total Benefits		911,878	1,206,249	1,639,082
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,000	500
414.200	Exp Reimb- Outside Boro	165	4,500	6,000
414.400	Travel Tickets	1,200	5,200	6,000
Total Expenses Outside Of Boro		1,365	10,700	12,500
EX21-Communications				
421.100	Telephone	29,998	0	0
421.200	Postage	280	1,250	500
421.300	Communication Network	1,091	2,800	0
Total Communications		31,369	4,050	500
EX22-Advertising				
422.000	Advertising	0	700	1,000
Total Advertising		0	700	1,000
EX23-Printing				
423.000	Printing	1,788	6,000	5,000
Total Printing		1,788	6,000	5,000



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P) FY13				
EX24-Utilities-Building Oprtns				
424.100	Electricity	12,660	24,000	24,000
424.200	Water & Sewer	640	6,000	6,000
424.300	Natural Gas	7,836	22,000	25,000
424.500	Garbage Pickups	2,997	4,000	6,000
Total	Utilities-Building Oprtns	24,133	56,000	61,000
EX25-Rental/Lease				
425.200	Building Rental	43,577	48,500	49,800
425.300	Equipment Rental	10,100	33,750	16,000
Total	Rental/Lease	53,677	82,250	65,800
EX26-Professional Charges				
426.300	Dues & Fees	4,766	8,000	5,000
426.600	Computer Software	10,279	0	0
426.900	Other Professional Chgs	69,422	83,015	71,000
Total	Professional Charges	84,467	91,015	76,000
EX27-Insurance & Bond				
427.100	Property Insurance	40	50	50
427.200	Vehicle Insurance	17,973	20,670	8,300
427.500	Liability Insurance	3,937	4,530	5,500
Total	Insurance & Bond	21,950	25,250	13,850
EX28-Maintenance Services				
428.100	Building Maint Services	7,973	2,000	8,000
428.200	Grounds Maint Services	2,415	5,000	5,000
428.300	Equipment Maint Services	10,601	9,400	16,000
428.400	Vehicle Maint Services	28,758	78,000	80,000
428.500	Commun Equip Maint Servic	324	0	0
428.920	Other Maintenance Service	0	1,000	1,000
Total	Maintenance Services	50,071	95,400	110,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	5,212	26,000	25,500
429.210	Training/Instructor Fees	459	6,500	6,500
429.710	Testing	0	1,000	1,000
429.900	Other Contractual	20,134	26,800	37,928
Total	Other Contractual	25,805	60,300	70,928
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,867	13,900	4,789
430.200	Copier/Fax Supplies	1,945	6,000	6,000
Total	Office Supplies	3,812	19,900	10,789



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 336-Core Amb Dist #1 (C/WL/H/P) FY13				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	53,706	86,000	80,000
431.200	Building Maint Supplies	2,512	10,000	6,000
431.300	Equipment Maint Supplies	6,900	13,200	15,000
431.400	Grounds Maint Supplies	313	1,400	2,000
431.900	Other Maint. Supplies	0	2,000	1,000
Total	Maintenance Supplies	63,431	112,600	104,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	7,000	7,000
432.200	Gas	97,286	104,500	130,000
Total	Fuel/Oil-Vehicle Use	97,286	111,500	137,000
EX33-Misc Supplies				
433.100	Personnel Supplies	9,730	25,700	35,000
433.110	Clothing	10,445	35,000	35,000
433.120	Tools under \$500	2,878	10,000	10,000
433.200	Medical Supplies	251,906	180,000	280,000
433.300	Books/Subscriptions	1,426	5,000	10,000
433.500	Training Supplies	12,595	36,000	60,000
433.900	Other Supplies	3,198	10,000	10,000
Total	Misc Supplies	292,178	301,700	440,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	63,857	45,600	20,256
434.300	Furniture Under \$5,000	930	5,200	3,493
Total	Equipment Under \$5,000	64,787	50,800	23,749
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	3,800	0
Total	Equipment Over \$5000	0	3,800	0
Division Total:	Core Amb Dist #1 (C/WL/H/P) FY13	3,911,760	4,840,822	5,426,894



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Amb Dist #5 (W)				
EX11-Salaries & Wages				
411.100	Permanent Wages	25,692	0	0
411.400	Nonemployee Compensation	112,398	0	0
Total Salaries & Wages		138,090	0	0
EX12-Benefits				
412.100	Insurance Contrib	6,058	0	0
412.150	On-Call Health Insurance	264	0	0
412.190	Life Insurance	37	0	0
412.200	Unemployment Contrib	155	0	0
412.300	Medicare	2,001	0	0
412.400	Retirement Contrib. - DB Plan	10,277	0	0
412.410	PERS Tier IV - DC Plan	49	0	0
412.411	PERS Tier IV - Health Plan	4	0	0
412.412	PERS Tier IV - HRA	107	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	12,011	0	0
412.700	Sbs Contribution	8,464	0	0
Total Benefits		39,429	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	167	0	0
Total Expenses Outside Of Boro		167	0	0
EX21-Communications				
421.100	Telephone	3,466	0	0
421.200	Postage	557	0	0
421.300	Communication Network	495	0	0
Total Communications		4,518	0	0
EX23-Printing				
423.000	Printing	444	0	0
Total Printing		444	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	449	0	0
424.400	Lp-Propane	5,028	0	0
424.500	Garbage Pickups	1,000	0	0
424.600	Heating Fuel-Oil	3,783	0	0
Total Utilities-Building Oprtns		10,260	0	0
EX25-Rental/Lease				
425.200	Building Rental	13,800	0	0
425.300	Equipment Rental	2,776	0	0
Total Rental/Lease		16,576	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Amb Dist #5 (W)				
EX26-Professional Charges				
426.300	Dues & Fees	837	0	0
426.600	Computer Software	2,498	0	0
426.900	Other Professional Chgs	2,778	0	0
Total	Professional Charges	6,113	0	0
EX27-Insurance & Bond				
427.200	Vehicle Insurance	870	0	0
427.500	Liability Insurance	348	0	0
Total	Insurance & Bond	1,218	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	2,100	0	0
428.300	Equipment Maint Services	798	0	0
428.400	Vehicle Maint Services	6,610	0	0
428.500	Commun Equip Maint Servic	1,200	0	0
428.920	Other Maintenance Service	12	0	0
Total	Maintenance Services	10,720	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,171	0	0
429.210	Training/Instructor Fees	459	0	0
429.900	Other Contractual	1,910	0	0
Total	Other Contractual	5,540	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,955	0	0
430.200	Copier/Fax Supplies	93	0	0
Total	Office Supplies	2,048	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,032	0	0
431.200	Building Maint Supplies	4,985	0	0
431.300	Equipment Maint Supplies	2,154	0	0
431.400	Grounds Maint Supplies	66	0	0
Total	Maintenance Supplies	13,237	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	8,972	0	0
Total	Fuel/Oil-Vehicle Use	8,972	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 338-Amb Dist #5 (W)				
EX33-Misc Supplies				
433.100	Personnel Supplies	2,860	0	0
433.110	Clothing	6,049	0	0
433.200	Medical Supplies	18,375	0	0
433.500	Training Supplies	300	0	0
433.900	Other Supplies	3,448	0	0
Total	Misc Supplies	31,032	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,290	0	0
434.100	Other Equip under \$5,000	8,836	0	0
434.300	Furniture Under \$5,000	1,130	0	0
Total	Equipment Under \$5,000	12,256	0	0
Division Total: Amb Dist #5 (W)		300,620	0	0



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<u>Account</u>	<u>Description</u>	<u>2013</u> <u>Actual</u> <u>Expense</u>	<u>2014</u> <u>Amended</u> <u>Budget</u>	<u>2015</u> <u>Assembly</u> <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 339-Amb Dist #9 (CL)				
EX11-Salaries & Wages				
411.100	Permanent Wages	726	0	0
Total	Salaries & Wages	726	0	0
EX12-Benefits				
412.100	Insurance Contrib	233	0	0
412.190	Life Insurance	2	0	0
412.200	Unemployment Contrib	5	0	0
412.300	Medicare	11	0	0
412.410	PERS Tier IV - DC Plan	49	0	0
412.411	PERS Tier IV - Health Plan	4	0	0
412.412	PERS Tier IV - HRA	107	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	10	0	0
412.700	Sbs Contribution	44	0	0
Total	Benefits	467	0	0
Division Total:	Amb Dist #9 (CL)	1,193	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX11-Salaries & Wages				
411.100	Permanent Wages	26,418	0	0
411.400	Nonemployee Compensation	274,993	0	0
Total Salaries & Wages		301,411	0	0
EX12-Benefits				
412.100	Insurance Contrib	6,291	0	0
412.150	On-Call Health Insurance	36	0	0
412.190	Life Insurance	39	0	0
412.200	Unemployment Contrib	159	0	0
412.300	Medicare	4,369	0	0
412.400	Retirement Contrib. - DB Plan	10,277	0	0
412.410	PERS Tier IV - DC Plan	98	0	0
412.411	PERS Tier IV - Health Plan	7	0	0
412.412	PERS Tier IV - HRA	213	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	26,375	0	0
412.700	Sbs Contribution	18,476	0	0
Total Benefits		66,343	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	128	0	0
414.200	Exp Reimb- Outside Boro	512	0	0
Total Expenses Outside Of Boro		640	0	0
EX21-Communications				
421.100	Telephone	9,451	0	0
421.200	Postage	630	0	0
421.300	Communication Network	1,091	0	0
Total Communications		11,172	0	0
EX23-Printing				
423.000	Printing	99	0	0
Total Printing		99	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,947	0	0
424.500	Garbage Pickups	213	0	0
424.600	Heating Fuel-Oil	16,014	0	0
Total Utilities-Building Oprtns		19,174	0	0
EX25-Rental/Lease				
425.200	Building Rental	13,000	0	0
425.300	Equipment Rental	123	0	0
Total Rental/Lease		13,123	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX26-Professional Charges				
426.300	Dues & Fees	1,690	0	0
426.600	Computer Software	3,936	0	0
426.900	Other Professional Chgs	8,357	0	0
Total	Professional Charges	13,983	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	1,939	0	0
427.200	Vehicle Insurance	3,208	0	0
427.500	Liability Insurance	527	0	0
Total	Insurance & Bond	5,674	0	0
EX28-Maintenance Services				
428.200	Grounds Maint Services	5,048	0	0
428.300	Equipment Maint Services	2,410	0	0
428.400	Vehicle Maint Services	2,288	0	0
428.500	Commun Equip Maint Servic	1,278	0	0
428.920	Other Maintenance Service	12	0	0
Total	Maintenance Services	11,036	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,201	0	0
429.210	Training/Instructor Fees	459	0	0
429.710	Testing	129	0	0
429.900	Other Contractual	3,271	0	0
Total	Other Contractual	6,060	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,515	0	0
430.200	Copier/Fax Supplies	92	0	0
Total	Office Supplies	1,607	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,546	0	0
431.200	Building Maint Supplies	661	0	0
431.300	Equipment Maint Supplies	836	0	0
431.400	Grounds Maint Supplies	84	0	0
Total	Maintenance Supplies	6,127	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	21,919	0	0
Total	Fuel/Oil-Vehicle Use	21,919	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 344-Amb Dist #4 (T/S/TC)				
EX33-Misc Supplies				
433.100	Personnel Supplies	3,313	0	0
433.110	Clothing	4,381	0	0
433.200	Medical Supplies	38,094	0	0
433.300	Books/Subscriptions	178	0	0
433.500	Training Supplies	1,723	0	0
433.900	Other Supplies	2,919	0	0
Total	Misc Supplies	50,608	0	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	5,901	0	0
Total	Equipment Under \$5,000	5,901	0	0
Division Total:	Amb Dist #4 (T/S/TC)	534,877	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX11-Salaries & Wages				
411.100	Permanent Wages	25,692	0	0
411.400	Nonemployee Compensation	89,478	0	0
Total Salaries & Wages		115,170	0	0
EX12-Benefits				
412.100	Insurance Contrib	6,058	0	0
412.150	On-Call Health Insurance	476	0	0
412.190	Life Insurance	37	0	0
412.200	Unemployment Contrib	155	0	0
412.300	Medicare	1,670	0	0
412.400	Retirement Contrib. - DB Plan	10,277	0	0
412.410	PERS Tier IV - DC Plan	49	0	0
412.411	PERS Tier IV - Health Plan	4	0	0
412.412	PERS Tier IV - HRA	107	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	9,991	0	0
412.700	Sbs Contribution	7,058	0	0
Total Benefits		35,884	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	73	0	0
Total Expenses Outside Of Boro		73	0	0
EX21-Communications				
421.100	Telephone	5,016	0	0
421.200	Postage	557	0	0
421.300	Communication Network	546	0	0
Total Communications		6,119	0	0
EX23-Printing				
423.000	Printing	57	0	0
Total Printing		57	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,065	0	0
424.500	Garbage Pickups	500	0	0
424.600	Heating Fuel-Oil	5,437	0	0
Total Utilities-Building Oprtns		7,002	0	0
EX25-Rental/Lease				
425.200	Building Rental	8,000	0	0
425.300	Equipment Rental	2,010	0	0
Total Rental/Lease		10,010	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX26-Professional Charges				
426.300	Dues & Fees	754	0	0
426.600	Computer Software	2,029	0	0
426.900	Other Professional Chgs	2,570	0	0
Total Professional Charges		5,353	0	0
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,950	0	0
427.500	Liability Insurance	217	0	0
Total Insurance & Bond		2,167	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	1,035	0	0
428.200	Grounds Maint Services	1,593	0	0
428.300	Equipment Maint Services	516	0	0
428.400	Vehicle Maint Services	2,743	0	0
428.500	Commun Equip Maint Servic	718	0	0
428.920	Other Maintenance Service	62	0	0
Total Maintenance Services		6,667	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,282	0	0
429.210	Training/Instructor Fees	459	0	0
429.900	Other Contractual	1,438	0	0
Total Other Contractual		3,179	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,438	0	0
430.200	Copier/Fax Supplies	93	0	0
Total Office Supplies		1,531	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	4,847	0	0
431.200	Building Maint Supplies	210	0	0
431.300	Equipment Maint Supplies	1,078	0	0
Total Maintenance Supplies		6,135	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	5,511	0	0
Total Fuel/Oil-Vehicle Use		5,511	0	0



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 346-Amb Dist #6 (S)				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,555	0	0
433.110	Clothing	41	0	0
433.200	Medical Supplies	13,443	0	0
433.300	Books/Subscriptions	43	0	0
433.500	Training Supplies	671	0	0
433.900	Other Supplies	2,633	0	0
Total	Misc Supplies	18,386	0	0
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,351	0	0
434.100	Other Equip under \$5,000	5,611	0	0
Total	Equipment Under \$5,000	6,962	0	0
Division Total:	Amb Dist #6 (S)	230,206	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX11-Salaries & Wages				
411.100	Permanent Wages	25,692	0	0
411.400	Nonemployee Compensation	93,255	0	0
Total Salaries & Wages		118,947	0	0
EX12-Benefits				
412.100	Insurance Contrib	6,058	0	0
412.150	On-Call Health Insurance	97	0	0
412.190	Life Insurance	37	0	0
412.200	Unemployment Contrib	155	0	0
412.300	Medicare	1,723	0	0
412.400	Retirement Contrib. - DB Plan	10,277	0	0
412.410	PERS Tier IV - DC Plan	49	0	0
412.411	PERS Tier IV - Health Plan	4	0	0
412.412	PERS Tier IV - HRA	107	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	10,326	0	0
412.700	Sbs Contribution	7,291	0	0
Total Benefits		36,126	0	0
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	113	0	0
Total Expenses Outside Of Boro		113	0	0
EX21-Communications				
421.100	Telephone	2,085	0	0
421.200	Postage	557	0	0
421.300	Communication Network	546	0	0
Total Communications		3,188	0	0
EX23-Printing				
423.000	Printing	71	0	0
Total Printing		71	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,359	0	0
424.300	Natural Gas	2,033	0	0
424.500	Garbage Pickups	392	0	0
424.600	Heating Fuel-Oil	22	0	0
Total Utilities-Building Oprtns		5,806	0	0
EX25-Rental/Lease				
425.300	Equipment Rental	1,043	0	0
Total Rental/Lease		1,043	0	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX26-Professional Charges				
426.300	Dues & Fees	540	0	0
426.600	Computer Software	1,764	0	0
426.900	Other Professional Chgs	3,454	0	0
Total	Professional Charges	5,758	0	0
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,125	0	0
427.500	Liability Insurance	283	0	0
Total	Insurance & Bond	1,408	0	0
EX28-Maintenance Services				
428.300	Equipment Maint Services	501	0	0
428.400	Vehicle Maint Services	7,073	0	0
428.500	Commun Equip Maint Servic	718	0	0
428.920	Other Maintenance Service	12	0	0
Total	Maintenance Services	8,304	0	0
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,713	0	0
429.210	Training/Instructor Fees	459	0	0
429.900	Other Contractual	979	0	0
Total	Other Contractual	4,151	0	0
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,053	0	0
430.200	Copier/Fax Supplies	62	0	0
Total	Office Supplies	1,115	0	0
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	3,810	0	0
431.200	Building Maint Supplies	163	0	0
431.300	Equipment Maint Supplies	1,641	0	0
Total	Maintenance Supplies	5,614	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	8,329	0	0
Total	Fuel/Oil-Vehicle Use	8,329	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 347-Amb Dist #7 (B)				
EX33-Misc Supplies				
433.100	Personnel Supplies	1,509	0	0
433.110	Clothing	4,940	0	0
433.200	Medical Supplies	14,881	0	0
433.300	Books/Subscriptions	44	0	0
433.500	Training Supplies	30	0	0
433.900	Other Supplies	1,869	0	0
Total Misc Supplies		23,273	0	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	8,395	0	0
Total Equipment Under \$5,000		8,395	0	0
Division Total:	Amb Dist #7 (B)	231,641	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX11-Salaries & Wages				
411.400	Nonemployee Compensation	3,323	0	0
Total	Salaries & Wages	3,323	0	0
EX12-Benefits				
412.300	Medicare	49	0	0
412.600	Workers Compensation	297	0	0
412.700	Sbs Contribution	204	0	0
Total	Benefits	550	0	0
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	198	0	0
Total	Expenses Within Borough	198	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	165	0	0
Total	Expenses Outside Of Boro	165	0	0
EX21-Communications				
421.100	Telephone	1,458	0	0
Total	Communications	1,458	0	0
EX24-Utilities-Building Oprtns				
424.600	Heating Fuel-Oil	9,194	0	0
Total	Utilities-Building Oprtns	9,194	0	0
EX26-Professional Charges				
426.300	Dues & Fees	275	0	0
426.900	Other Professional Chgs	30	0	0
Total	Professional Charges	305	0	0
EX27-Insurance & Bond				
427.100	Property Insurance	1,463	0	0
427.200	Vehicle Insurance	324	0	0
427.500	Liability Insurance	30	0	0
Total	Insurance & Bond	1,817	0	0
EX28-Maintenance Services				
428.100	Building Maint Services	149	0	0
428.200	Grounds Maint Services	100	0	0
428.300	Equipment Maint Services	2,660	0	0
428.400	Vehicle Maint Services	50	0	0
Total	Maintenance Services	2,959	0	0
EX29-Other Contractual				
429.900	Other Contractual	116	0	0
Total	Other Contractual	116	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 349-Amb Dist #8 (LL)				
EX30-Office Supplies				
430.100	Office Supplies < \$500	19	0	0
Total	Office Supplies	19	0	0
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	342	0	0
Total	Fuel/Oil-Vehicle Use	342	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	1,029	0	0
433.110	Clothing	1,881	0	0
433.200	Medical Supplies	5,858	0	0
433.500	Training Supplies	122	0	0
433.900	Other Supplies	224	0	0
Total	Misc Supplies	9,114	0	0
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	1,854	0	0
Total	Equipment Under \$5,000	1,854	0	0
Division Total:	Amb Dist #8 (LL)	31,414	0	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	11,563	0	0
Total Communications		11,563	0	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	19,474	36,260	36,260
424.200	Water & Sewer	3,477	4,619	4,619
424.300	Natural Gas	21,597	36,919	37,219
424.500	Garbage Pickups	1,451	2,864	2,864
424.550	Recycling Pickups	343	543	543
Total Utilities-Building Oprtns		46,342	81,205	81,505
EX25-Rental/Lease				
425.300	Equipment Rental	162	450	450
Total Rental/Lease		162	450	450
EX26-Professional Charges				
426.300	Dues & Fees	50	0	0
426.900	Other Professional Chgs	1,108	1,219	1,219
Total Professional Charges		1,158	1,219	1,219
EX27-Insurance & Bond				
427.100	Property Insurance	4,452	5,120	5,200
Total Insurance & Bond		4,452	5,120	5,200
EX28-Maintenance Services				
428.100	Building Maint Services	6,137	12,199	7,449
428.200	Grounds Maint Services	338	1,980	1,980
428.300	Equipment Maint Services	1,367	2,700	2,700
Total Maintenance Services		7,842	16,879	12,129
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	50	59	0
429.900	Other Contractual	1,881	1,050	899
Total Other Contractual		1,931	1,109	899
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,177	5,492	5,492
431.300	Equipment Maint Supplies	230	605	1,305
431.400	Grounds Maint Supplies	0	675	675
Total Maintenance Supplies		1,407	6,772	7,472
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	278	1,083	1,080
Total Fuel/Oil-Vehicle Use		278	1,083	1,080



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

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX33-Misc Supplies				
433.120	Tools under \$500	0	495	411
433.900	Other Supplies	143	702	583
Total Misc Supplies		143	1,197	994
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	901	810	1,458
434.300	Furniture Under \$5,000	0	2,822	1,972
Total Equipment Under \$5,000		901	3,632	3,430
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	2,700
Total Equipment Over \$5000		0	0	2,700
Division Total:	Emergency Services Bldg	76,179	118,666	117,078



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station 51				
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	21,756
424.300	Natural Gas	0	0	22,331
424.500	Garbage Pickups	0	0	1,719
424.550	Recycling Pickups	0	0	651
Total	Utilities-Building Oprtns	0	0	46,457
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	540
Total	Rental/Lease	0	0	540
EX26-Professional Charges				
426.900	Other Professional Chgs	0	0	762
Total	Professional Charges	0	0	762
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	4,470
428.200	Grounds Maint Services	0	0	1,188
428.300	Equipment Maint Services	0	0	1,620
Total	Maintenance Services	0	0	7,278
EX29-Other Contractual				
429.900	Other Contractual	0	0	1,079
Total	Other Contractual	0	0	1,079
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	0	3,296
431.300	Equipment Maint Supplies	0	0	816
Total	Maintenance Supplies	0	0	4,112
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	939
Total	Fuel/Oil-Vehicle Use	0	0	939
EX33-Misc Supplies				
433.120	Tools under \$500	0	0	471
433.900	Other Supplies	0	0	699
Total	Misc Supplies	0	0	1,170
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	1,750
434.300	Furniture Under \$5,000	0	0	469
Total	Equipment Under \$5,000	0	0	2,219
Division Total:	Emergency Services Station 51	0	0	64,556



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/4/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 160-Emergency Services DIVISION 360-Local Emer. PI. Board				
EX22-Advertising				
422.000	Advertising	0	2,000	9,400
Total Advertising		0	2,000	9,400
EX23-Printing				
423.000	Printing	0	8,000	4,000
Total Printing		0	8,000	4,000
EX29-Other Contractual				
429.900	Other Contractual	0	60	42
Total Other Contractual		0	60	42
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	1,000	798
430.200	Copier/Fax Supplies	0	10	50
Total Office Supplies		0	1,010	848
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	249
433.110	Clothing	0	490	374
433.900	Other Supplies	76	400	332
Total Misc Supplies		76	890	955
Division Total: Local Emer. PI. Board		76	11,960	15,245
Department Total: Emergency Services		9,107,164	10,859,208	11,912,471



Matanuska-Susitna Borough
Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 123-Outdoor Ice Rinks				
EX24-Utilities-Building Oprtns				
424.400	Lp-Propane	986	800	800
Total	Utilities-Building Oprtns	986	800	800
EX29-Other Contractual				
429.900	Other Contractual	0	400	2,000
Total	Other Contractual	0	400	2,000
EX31-Maintenance Supplies				
431.900	Other Maint. Supplies	1,600	750	2,600
Total	Maintenance Supplies	1,600	750	2,600
Division Total:	Outdoor Ice Rinks	2,586	1,950	5,400



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX11-Salaries & Wages				
411.100	Permanent Wages	259,498	250,675	258,476
411.200	Temp Wages & Adjmts	57,403	67,835	69,300
411.300	Overtime Wages	2,556	1,500	1,500
Total Salaries & Wages		319,457	320,010	329,276
EX12-Benefits				
412.100	Insurance Contrib	93,200	96,400	93,240
412.190	Life Insurance	569	572	572
412.200	Unemployment Contrib	1,917	1,921	1,976
412.300	Medicare	4,633	4,641	4,775
412.400	Retirement Contrib. - DB Plan	107,186	89,976	114,468
412.600	Workers Compensation	23,842	28,513	32,273
412.700	Sbs Contribution	19,583	19,617	20,185
Total Benefits		250,930	241,640	267,489
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	496	500	500
Total Expenses Within Borough		496	500	500
EX21-Communications				
421.100	Telephone	4,462	0	0
421.200	Postage	8	0	0
Total Communications		4,470	0	0
EX22-Advertising				
422.000	Advertising	1,966	2,800	3,500
Total Advertising		1,966	2,800	3,500
EX23-Printing				
423.000	Printing	203	250	250
Total Printing		203	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	89,602	106,000	114,000
424.200	Water & Sewer	17,072	24,000	19,750
424.300	Natural Gas	32,973	40,225	40,225
424.400	Lp-Propane	2,694	500	500
424.500	Garbage Pickups	118	0	0
Total Utilities-Building Oprtns		142,459	170,725	174,475
EX25-Rental/Lease				
425.200	Building Rental	13,550	14,850	18,250
425.300	Equipment Rental	2,159	2,600	2,800
Total Rental/Lease		15,709	17,450	21,050



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 124-Brett Memorial Ice Arena				
EX26-Professional Charges				
426.300	Dues & Fees	3,434	3,542	3,500
426.600	Computer Software	0	213	0
Total	Professional Charges	3,434	3,755	3,500
EX28-Maintenance Services				
428.100	Building Maint Services	3,323	3,000	3,000
428.200	Grounds Maint Services	0	0	1,000
428.300	Equipment Maint Services	1,109	3,000	3,000
428.920	Other Maintenance Service	1,615	2,640	2,640
Total	Maintenance Services	6,047	8,640	9,640
EX29-Other Contractual				
429.900	Other Contractual	21,954	30,575	30,000
Total	Other Contractual	21,954	30,575	30,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	289	500	500
Total	Office Supplies	289	500	500
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	7,363	14,100	10,000
431.300	Equipment Maint Supplies	2,846	5,000	5,000
431.400	Grounds Maint Supplies	125	250	250
431.900	Other Maint. Supplies	4,338	200	200
Total	Maintenance Supplies	14,672	19,550	15,450
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	44	125	125
432.200	Gas	425	250	250
Total	Fuel/Oil-Vehicle Use	469	375	375
EX33-Misc Supplies				
433.100	Personnel Supplies	346	200	200
433.110	Clothing	354	500	500
433.120	Tools under \$500	40	200	200
433.200	Medical Supplies	0	75	75
433.900	Other Supplies	3,619	5,830	3,285
Total	Misc Supplies	4,359	6,805	4,260
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	0	0
434.100	Other Equip under \$5,000	1,380	2,875	5,100
Total	Equipment Under \$5,000	2,730	2,875	5,100
Division Total:	Brett Memorial Ice Arena	789,644	826,450	865,365



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX11-Salaries & Wages				
411.100	Permanent Wages	113,711	140,228	145,670
411.200	Temp Wages & Adjmts	6,858	6,000	7,000
411.300	Overtime Wages	941	1,000	1,000
Total	Salaries & Wages	121,510	147,228	153,670
EX12-Benefits				
412.100	Insurance Contrib	43,459	44,585	43,124
412.190	Life Insurance	241	265	265
412.200	Unemployment Contrib	730	884	923
412.300	Medicare	1,765	2,135	2,229
412.400	Retirement Contrib. - DB Plan	23,701	50,390	64,579
412.410	PERS Tier IV - DC Plan	11,457	0	0
412.411	PERS Tier IV - Health Plan	289	0	0
412.412	PERS Tier IV - HRA	1,385	0	0
412.413	PERS Tier IV - OD&D	84	0	0
412.600	Workers Compensation	2,457	1,928	2,106
412.700	Sbs Contribution	7,449	9,026	9,420
Total	Benefits	93,017	109,213	122,646
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	869	1,000	1,000
Total	Expenses Within Borough	869	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	99	0	0
414.800	Moving Expenses	4,750	0	0
Total	Expenses Outside Of Boro	4,849	0	0
EX21-Communications				
421.200	Postage	0	100	100
Total	Communications	0	100	100
EX23-Printing				
423.000	Printing	30	100	100
Total	Printing	30	100	100
EX26-Professional Charges				
426.300	Dues & Fees	133	300	300
Total	Professional Charges	133	300	300
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	300	300
Total	Maintenance Services	0	300	300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 129-Recreational Services				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	50	50
Total	Office Supplies	0	50	50
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	200	200
431.300	Equipment Maint Supplies	0	200	200
Total	Maintenance Supplies	0	400	400
EX33-Misc Supplies				
433.300	Books/Subscriptions	69	200	200
433.900	Other Supplies	43	500	500
Total	Misc Supplies	112	700	700
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	356	0	0
Total	Equipment Under \$5,000	356	0	0
Division Total:	Recreational Services	220,876	259,391	279,266



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX11-Salaries & Wages				
411.100	Permanent Wages	510,693	581,441	545,928
411.200	Temp Wages & Adjmts	249,967	220,000	224,730
411.300	Overtime Wages	2,446	2,300	2,375
Total Salaries & Wages		763,106	803,741	773,033
EX12-Benefits				
412.100	Insurance Contrib	236,960	245,673	233,100
412.190	Life Insurance	1,466	1,458	1,430
412.200	Unemployment Contrib	4,579	4,823	4,638
412.300	Medicare	11,066	11,654	11,209
412.400	Retirement Contrib. - DB Plan	102,746	208,279	241,418
412.410	PERS Tier IV - DC Plan	46,626	0	0
412.411	PERS Tier IV - Health Plan	1,277	0	0
412.412	PERS Tier IV - HRA	10,177	0	0
412.413	PERS Tier IV - OD&D	373	0	0
412.600	Workers Compensation	103,367	121,567	128,668
412.700	Sbs Contribution	46,779	49,270	47,387
Total Benefits		565,416	642,724	667,850
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	16	500	500
Total Expenses Within Borough		16	500	500
EX21-Communications				
421.100	Telephone	10,213	0	0
421.200	Postage	12	0	0
Total Communications		10,225	0	0
EX22-Advertising				
422.000	Advertising	364	1,000	1,000
Total Advertising		364	1,000	1,000
EX23-Printing				
423.000	Printing	771	1,000	1,000
Total Printing		771	1,000	1,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	95	200	200
424.500	Garbage Pickups	0	500	500
Total Utilities-Building Oprtns		95	700	700
EX25-Rental/Lease				
425.300	Equipment Rental	2,178	3,000	3,000
Total Rental/Lease		2,178	3,000	3,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 136-Community Pools				
EX26-Professional Charges				
426.300	Dues & Fees	4,809	5,000	5,000
426.900	Other Professional Chgs	0	1,000	1,000
Total	Professional Charges	4,809	6,000	6,000
EX28-Maintenance Services				
428.100	Building Maint Services	2,265	7,500	7,500
428.200	Grounds Maint Services	0	0	1,000
428.300	Equipment Maint Services	1,439	3,000	3,000
Total	Maintenance Services	3,704	10,500	11,500
EX29-Other Contractual				
429.710	Testing	3,132	5,500	6,000
429.900	Other Contractual	440	400	400
Total	Other Contractual	3,572	5,900	6,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,341	2,000	2,000
Total	Office Supplies	1,341	2,000	2,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	32,112	25,499	25,000
431.300	Equipment Maint Supplies	4,799	6,000	6,000
431.400	Grounds Maint Supplies	480	900	1,000
431.900	Other Maint. Supplies	29,190	36,000	39,000
Total	Maintenance Supplies	66,581	68,399	71,000
EX33-Misc Supplies				
433.100	Personnel Supplies	801	1,000	1,000
433.110	Clothing	207	500	500
433.120	Tools under \$500	14	500	500
433.200	Medical Supplies	56	200	200
433.500	Training Supplies	658	1,500	1,000
433.700	Resale Supplies	50	500	500
433.900	Other Supplies	2,832	5,000	5,000
Total	Misc Supplies	4,618	9,200	8,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,614	0	0
434.100	Other Equip under \$5,000	5,782	27,001	7,000
Total	Equipment Under \$5,000	8,396	27,001	7,000
Division Total:	Community Pools	1,435,192	1,581,665	1,559,683



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX11-Salaries & Wages				
411.100	Permanent Wages	139,148	66,866	75,335
411.200	Temp Wages & Adjmts	142,917	78,200	99,134
411.300	Overtime Wages	1,366	500	500
Total Salaries & Wages		283,431	145,566	174,969
EX12-Benefits				
412.100	Insurance Contrib	62,910	24,100	23,310
412.190	Life Insurance	383	143	143
412.200	Unemployment Contrib	1,701	874	1,051
412.300	Medicare	4,110	2,112	2,538
412.400	Retirement Contrib. - DB Plan	58,585	24,037	33,390
412.600	Workers Compensation	22,607	13,691	17,401
412.700	Sbs Contribution	17,375	8,924	10,727
Total Benefits		167,671	73,881	88,560
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	275	0	200
Total Expenses Within Borough		275	0	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	50
Total Expenses Outside Of Boro		0	0	50
EX21-Communications				
421.100	Telephone	2,911	0	0
421.200	Postage	0	0	40
Total Communications		2,911	0	40
EX22-Advertising				
422.000	Advertising	165	0	300
Total Advertising		165	0	300
EX23-Printing				
423.000	Printing	860	750	750
Total Printing		860	750	750
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,422	7,050	9,500
424.200	Water & Sewer	1,372	2,000	2,000
424.300	Natural Gas	534	650	650
424.400	Lp-Propane	89	200	350
424.500	Garbage Pickups	3,332	2,733	2,408
424.600	Heating Fuel-Oil	3,825	4,000	7,000
Total Utilities-Building Oprtns		15,574	16,633	21,908



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX25-Rental/Lease				
425.300	Equipment Rental	1,001	3,669	4,060
Total	Rental/Lease	1,001	3,669	4,060
EX26-Professional Charges				
426.300	Dues & Fees	643	784	344
426.900	Other Professional Chgs	0	300	300
Total	Professional Charges	643	1,084	644
EX27-Insurance & Bond				
427.100	Property Insurance	0	500	0
427.500	Liability Insurance	0	500	0
Total	Insurance & Bond	0	1,000	0
EX28-Maintenance Services				
428.100	Building Maint Services	1,310	0	1,500
428.200	Grounds Maint Services	3,923	3,878	4,000
428.300	Equipment Maint Services	1,320	733	500
428.400	Vehicle Maint Services	0	17	250
428.920	Other Maintenance Service	0	4,774	6,200
Total	Maintenance Services	6,553	9,402	12,450
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	28	0	0
429.500	Labor Services	2,090	2,100	1,200
429.710	Testing	0	780	1,000
429.900	Other Contractual	12,919	25,128	31,700
Total	Other Contractual	15,037	28,008	33,900
EX30-Office Supplies				
430.100	Office Supplies < \$500	773	650	550
430.200	Copier/Fax Supplies	0	25	50
Total	Office Supplies	773	675	600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	86	750	750
431.200	Building Maint Supplies	2,551	4,000	5,000
431.300	Equipment Maint Supplies	4,287	5,000	13,500
431.400	Grounds Maint Supplies	6,605	5,000	5,000
431.900	Other Maint. Supplies	838	750	750
Total	Maintenance Supplies	14,367	15,500	25,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	257	750	750
432.200	Gas	5,751	5,100	5,100
Total	Fuel/Oil-Vehicle Use	6,008	5,850	5,850



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Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 142-Parks & Recreation				
EX33-Misc Supplies				
433.100	Personnel Supplies	645	600	600
433.110	Clothing	649	500	500
433.120	Tools under \$500	428	250	1,000
433.200	Medical Supplies	0	250	250
433.300	Books/Subscriptions	22	35	35
433.900	Other Supplies	2,984	3,500	6,000
Total Misc Supplies		4,728	5,135	8,385
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	0	0
434.100	Other Equip under \$5,000	7,541	(1,000)	5,100
434.300	Furniture Under \$5,000	0	9,200	500
Total Equipment Under \$5,000		8,891	8,200	5,600
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	11,796	228	58,000
Total Equipment Over \$5000		11,796	228	58,000
Division Total:	Parks & Recreation	540,684	315,581	441,266



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	256,267	297,529	289,709
411.200	Temp Wages & Adjmts	0	25,300	35,426
411.300	Overtime Wages	2,663	2,000	2,000
Total	Salaries & Wages	258,930	324,829	327,135
EX12-Benefits				
412.100	Insurance Contrib	81,796	93,990	81,585
412.190	Life Insurance	477	558	501
412.200	Unemployment Contrib	1,554	1,949	1,963
412.300	Medicare	3,857	4,711	4,744
412.400	Retirement Contrib. - DB Plan	63,888	106,872	128,440
412.410	PERS Tier IV - DC Plan	21,769	0	0
412.411	PERS Tier IV - Health Plan	537	0	0
412.412	PERS Tier IV - HRA	2,129	0	0
412.413	PERS Tier IV - OD&D	156	0	0
412.600	Workers Compensation	7,602	12,241	15,642
412.700	Sbs Contribution	15,873	19,912	20,049
Total	Benefits	199,638	240,233	252,924
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,331	1,200	1,200
413.200	Expense Reimb-Within Boro	20	200	200
Total	Expenses Within Borough	1,351	1,400	1,400
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	58	1,000	1,000
414.200	Exp Reimb- Outside Boro	1,115	4,940	6,050
414.400	Travel Tickets	2,321	4,950	3,850
Total	Expenses Outside Of Boro	3,494	10,890	10,900
EX21-Communications				
421.100	Telephone	838	0	0
421.200	Postage	12	400	400
Total	Communications	850	400	400
EX23-Printing				
423.000	Printing	0	0	100
Total	Printing	0	0	100
EX26-Professional Charges				
426.300	Dues & Fees	165	1,510	500
426.900	Other Professional Chgs	0	0	20,000
Total	Professional Charges	165	1,510	20,500



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	22	600
Total	Maintenance Services	0	22	600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	6,888	11,955	11,100
429.900	Other Contractual	131	10,000	30,000
Total	Other Contractual	7,019	21,955	41,100
EX30-Office Supplies				
430.100	Office Supplies < \$500	275	500	500
Total	Office Supplies	275	500	500
EX33-Misc Supplies				
433.100	Personnel Supplies	15	100	100
433.110	Clothing	0	578	0
433.300	Books/Subscriptions	0	100	200
433.900	Other Supplies	10	0	0
Total	Misc Supplies	25	778	300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,351	0	0
434.100	Other Equip under \$5,000	629	240	0
434.300	Furniture Under \$5,000	425	0	0
Total	Equipment Under \$5,000	2,405	240	0
Division Total:	Community Develop-Admin	474,152	602,757	655,859



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 146-Community Enrichment				
EX29-Other Contractual				
429.900	Other Contractual	24,135	26,160	26,160
Total	Other Contractual	24,135	26,160	26,160
Division Total:	Community Enrichment	24,135	26,160	26,160



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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.				
EX11-Salaries & Wages				
411.100	Permanent Wages	12,311	42,934	54,339
411.200	Temp Wages & Adjmts	16,772	88,818	126,434
411.300	Overtime Wages	178	500	500
Total Salaries & Wages		29,261	132,252	181,273
EX12-Benefits				
412.100	Insurance Contrib	6,990	24,100	23,310
412.190	Life Insurance	43	143	143
412.200	Unemployment Contrib	176	794	1,089
412.300	Medicare	425	1,918	2,629
412.400	Retirement Contrib. - DB Plan	5,423	15,497	24,146
412.600	Workers Compensation	2,502	12,439	17,570
412.700	Sbs Contribution	1,794	8,107	11,129
Total Benefits		17,353	62,998	80,016
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	200
Total Expenses Within Borough		0	200	200
EX21-Communications				
421.200	Postage	0	25	100
Total Communications		0	25	100
EX22-Advertising				
422.000	Advertising	0	200	300
Total Advertising		0	200	300
EX23-Printing				
423.000	Printing	0	1,250	1,250
Total Printing		0	1,250	1,250
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	3,000	3,000
Total Utilities-Building Oprtns		0	3,000	3,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,100	2,100
Total Rental/Lease		0	2,100	2,100
EX26-Professional Charges				
426.300	Dues & Fees	0	250	350
Total Professional Charges		0	250	350



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 147-Recreation Infrastructure Maint.				
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	3,520	10,000
428.300	Equipment Maint Services	0	500	500
428.400	Vehicle Maint Services	0	1,000	10,000
428.920	Other Maintenance Service	0	3,050	3,600
Total	Maintenance Services	0	8,070	24,100
EX29-Other Contractual				
429.900	Other Contractual	12,357	7,850	5,740
Total	Other Contractual	12,357	7,850	5,740
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	250	250
430.200	Copier/Fax Supplies	0	25	25
Total	Office Supplies	0	275	275
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	690	750
431.200	Building Maint Supplies	2,549	1,250	1,250
431.300	Equipment Maint Supplies	0	5,000	5,000
431.400	Grounds Maint Supplies	0	5,000	5,000
431.900	Other Maint. Supplies	0	750	750
Total	Maintenance Supplies	2,549	12,690	12,750
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	750	750
432.200	Gas	0	5,100	5,100
Total	Fuel/Oil-Vehicle Use	0	5,850	5,850
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,500	1,000
433.110	Clothing	0	200	200
433.120	Tools under \$500	0	750	750
433.200	Medical Supplies	0	250	100
433.300	Books/Subscriptions	0	35	35
433.900	Other Supplies	0	3,500	3,500
Total	Misc Supplies	0	6,235	5,585
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	12,800	1,000
Total	Equipment Under \$5,000	0	12,800	1,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,468	2,500
Total	Equipment Over \$5000	0	6,468	2,500
Division Total:	Recreation Infrastructure Maint.	61,520	262,513	326,389



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	70,576	64,997	67,639
411.200	Temp Wages & Adjmts	6,388	20,000	0
411.300	Overtime Wages	11,391	10,000	10,373
Total Salaries & Wages		88,355	94,997	78,012
EX12-Benefits				
412.100	Insurance Contrib	23,300	21,690	20,979
412.190	Life Insurance	143	129	129
412.200	Unemployment Contrib	531	570	468
412.300	Medicare	1,282	1,378	1,131
412.400	Retirement Contrib. - DB Plan	35,586	26,759	34,349
412.600	Workers Compensation	5,116	8,935	8,096
412.700	Sbs Contribution	5,417	5,824	4,782
Total Benefits		71,375	65,285	69,934
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,845	1,500	1,500
Total Expenses Within Borough		1,845	1,500	1,500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	547	700	700
Total Expenses Outside Of Boro		547	700	700
EX23-Printing				
423.000	Printing	0	0	1,200
423.100	Resale/Printed Maps	0	0	4,500
Total Printing		0	0	5,700
EX26-Professional Charges				
426.300	Dues & Fees	345	945	945
426.500	Recording Fees	0	200	200
426.900	Other Professional Chgs	3,740	0	0
Total Professional Charges		4,085	1,145	1,145
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	9,000	12,000
Total Maintenance Services		0	9,000	12,000
EX29-Other Contractual				
429.900	Other Contractual	2,050	0	0
Total Other Contractual		2,050	0	0
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	100	200
Total Maintenance Supplies		0	100	200



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 148-Trails Management				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	300	300
Total	Fuel/Oil-Vehicle Use	0	300	300
EX33-Misc Supplies				
433.100	Personnel Supplies	0	200	200
433.120	Tools under \$500	0	100	100
433.900	Other Supplies	450	3,000	5,000
Total	Misc Supplies	450	3,300	5,300
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,700	0	0
434.100	Other Equip under \$5,000	1,709	0	0
Total	Equipment Under \$5,000	4,409	0	0
Division Total:	Trails Management	173,116	176,327	174,791



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Expense

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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern Region				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	43,572	56,287
411.200	Temp Wages & Adjmts	0	15,530	19,310
411.300	Overtime Wages	0	500	500
Total Salaries & Wages		0	59,602	76,097
EX12-Benefits				
412.100	Insurance Contrib	0	24,100	23,310
412.190	Life Insurance	0	143	143
412.200	Unemployment Contrib	0	358	457
412.300	Medicare	0	865	1,104
412.400	Retirement Contrib. - DB Plan	0	15,725	25,004
412.600	Workers Compensation	0	4,228	5,710
412.700	Sbs Contribution	0	3,654	4,665
Total Benefits		0	49,073	60,393
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	200	50
Total Expenses Within Borough		0	200	50
EX22-Advertising				
422.000	Advertising	0	0	100
Total Advertising		0	0	100
EX23-Printing				
423.000	Printing	0	0	600
Total Printing		0	0	600
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	2,000	2,000
424.200	Water & Sewer	0	1,445	3,100
424.400	Lp-Propane	0	100	50
424.500	Garbage Pickups	0	500	750
424.600	Heating Fuel-Oil	0	4,500	5,000
Total Utilities-Building Oprtns		0	8,545	10,900
EX25-Rental/Lease				
425.300	Equipment Rental	0	840	1,000
Total Rental/Lease		0	840	1,000
EX26-Professional Charges				
426.300	Dues & Fees	0	150	0
Total Professional Charges		0	150	0



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<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 170-Community Development DIVISION 149-Community Dev - Northern Region				
EX28-Maintenance Services				
428.100	Building Maint Services	0	634	1,000
428.300	Equipment Maint Services	0	453	250
428.400	Vehicle Maint Services	0	47	500
428.920	Other Maintenance Service	0	3,700	3,000
Total	Maintenance Services	0	4,834	4,750
EX29-Other Contractual				
429.500	Labor Services	0	0	900
429.900	Other Contractual	0	2,160	6,535
Total	Other Contractual	0	2,160	7,435
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	100	150
430.200	Copier/Fax Supplies	0	50	0
Total	Office Supplies	0	150	150
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	500
431.200	Building Maint Supplies	0	2,800	500
431.300	Equipment Maint Supplies	0	1,075	2,500
431.400	Grounds Maint Supplies	0	2,000	2,000
431.900	Other Maint. Supplies	0	400	500
Total	Maintenance Supplies	0	6,775	6,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	350	350
432.200	Gas	0	2,000	1,500
Total	Fuel/Oil-Vehicle Use	0	2,350	1,850
EX33-Misc Supplies				
433.100	Personnel Supplies	0	500	500
433.110	Clothing	0	150	200
433.120	Tools under \$500	0	250	250
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	0	20	20
433.900	Other Supplies	0	1,000	1,000
Total	Misc Supplies	0	2,020	2,070
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	940	2,000
Total	Equipment Under \$5,000	0	940	2,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	12,000
Total	Equipment Over \$5000	0	0	12,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
Division Total:	Community Dev - Northern Region	<u>0</u>	<u>137,639</u>	<u>185,395</u>
Department Total:	Community Development	<u>3,721,905</u>	<u>4,190,433</u>	<u>4,519,574</u>



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	187,759
411.300	Overtime Wages	0	0	500
Total Salaries & Wages		0	0	188,259
EX12-Benefits				
412.100	Insurance Contrib	0	0	46,620
412.190	Life Insurance	0	0	286
412.200	Unemployment Contrib	0	0	1,130
412.300	Medicare	0	0	2,730
412.400	Retirement Contrib. - DB Plan	0	0	82,891
412.600	Workers Compensation	0	0	9,171
412.700	Sbs Contribution	0	0	11,541
Total Benefits		0	0	154,369
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	100
413.200	Expense Reimb-Within Boro	0	0	100
Total Expenses Within Borough		0	0	200
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	250
414.200	Exp Reimb- Outside Boro	0	0	500
414.400	Travel Tickets	0	0	3,993
Total Expenses Outside Of Boro		0	0	4,743
EX21-Communications				
421.200	Postage	0	0	250
Total Communications		0	0	250
EX22-Advertising				
422.000	Advertising	0	0	250
Total Advertising		0	0	250
EX23-Printing				
423.000	Printing	0	0	100
Total Printing		0	0	100
EX25-Rental/Lease				
425.200	Building Rental	0	0	84,000
425.300	Equipment Rental	0	0	500
Total Rental/Lease		0	0	84,500



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 180-Capital Projects Admin				
EX26-Professional Charges				
426.200	Legal	0	0	500
426.300	Dues & Fees	0	0	500
426.900	Other Professional Chgs	0	0	5,000
Total	Professional Charges	0	0	6,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	500
428.400	Vehicle Maint Services	0	0	3,000
Total	Maintenance Services	0	0	3,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	0	17,119
429.900	Other Contractual	0	0	4,214
Total	Other Contractual	0	0	21,333
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	4,901
Total	Office Supplies	0	0	4,901
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	0	2,000
431.300	Equipment Maint Supplies	0	0	1,000
Total	Maintenance Supplies	0	0	3,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	623
433.200	Medical Supplies	0	0	42
433.300	Books/Subscriptions	0	0	208
433.900	Other Supplies	0	0	581
Total	Misc Supplies	0	0	1,454
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	1,350
Total	Equipment Under \$5,000	0	0	1,350
Division Total:	Capital Projects Admin	0	0	474,209



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	614,466
411.200	Temp Wages & Adjmts	0	0	60,000
411.300	Overtime Wages	0	0	6,000
Total Salaries & Wages		0	0	680,466
EX12-Benefits				
412.100	Insurance Contrib	0	0	163,170
412.190	Life Insurance	0	0	1,002
412.200	Unemployment Contrib	0	0	4,083
412.300	Medicare	0	0	9,868
412.400	Retirement Contrib. - DB Plan	0	0	273,191
412.600	Workers Compensation	0	0	43,976
412.700	Sbs Contribution	0	0	41,713
Total Benefits		0	0	537,003
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	1,000
413.200	Expense Reimb-Within Boro	0	0	200
413.400	Meal Allowance -W/I Boro	0	0	100
Total Expenses Within Borough		0	0	1,300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	500
414.200	Exp Reimb- Outside Boro	0	0	350
414.400	Travel Tickets	0	0	5,933
Total Expenses Outside Of Boro		0	0	6,783
EX21-Communications				
421.200	Postage	0	0	800
Total Communications		0	0	800
EX22-Advertising				
422.000	Advertising	0	0	800
Total Advertising		0	0	800
EX26-Professional Charges				
426.300	Dues & Fees	0	0	2,350
426.900	Other Professional Chgs	0	0	10,000
Total Professional Charges		0	0	12,350
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	500
Total Maintenance Services		0	0	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/12/2014

<u>Account</u>	<u>Description</u>	<u>2013</u> Actual <u>Expense</u>	<u>2014</u> Amended <u>Budget</u>	<u>2015</u> Assembly <u>Approved</u>
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 181-Project Management				
EX29-Other Contractual				
429.900	Other Contractual	0	0	8,428
Total	Other Contractual	0	0	8,428
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	400
Total	Maintenance Supplies	0	0	400
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	332
433.110	Clothing	0	0	208
433.300	Books/Subscriptions	0	0	581
433.900	Other Supplies	0	0	415
Total	Misc Supplies	0	0	1,536
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	2,701
Total	Equipment Under \$5,000	0	0	2,701
Division Total:	Project Management	0	0	1,253,067



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	622,477
411.200	Temp Wages & Adjmts	0	0	40,000
411.300	Overtime Wages	0	0	9,000
Total Salaries & Wages		0	0	671,477
EX12-Benefits				
412.100	Insurance Contrib	0	0	196,970
412.190	Life Insurance	0	0	1,209
412.200	Unemployment Contrib	0	0	4,029
412.300	Medicare	0	0	9,737
412.400	Retirement Contrib. - DB Plan	0	0	278,040
412.600	Workers Compensation	0	0	40,915
412.700	Sbs Contribution	0	0	41,162
Total Benefits		0	0	572,062
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	541
413.200	Expense Reimb-Within Boro	0	0	293
413.900	Other Exp - Within Boro	0	0	250
Total Expenses Within Borough		0	0	1,084
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	0	506
414.200	Exp Reimb- Outside Boro	0	0	5,154
Total Expenses Outside Of Boro		0	0	5,660
EX21-Communications				
421.200	Postage	0	0	1,160
Total Communications		0	0	1,160
EX22-Advertising				
422.000	Advertising	0	0	985
Total Advertising		0	0	985
EX23-Printing				
423.000	Printing	0	0	710
Total Printing		0	0	710
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	500
Total Rental/Lease		0	0	500



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 182-Pre-Design & Engineering				
EX26-Professional Charges				
426.300	Dues & Fees	0	0	2,700
426.500	Recording Fees	0	0	5,000
426.900	Other Professional Chgs	0	0	75,000
Total	Professional Charges	0	0	82,700
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	1,716
Total	Maintenance Services	0	0	1,716
EX29-Other Contractual				
429.210	Training/Instructor Fees	0	0	1,500
429.300	Planning Studies	0	0	25,000
429.710	Testing	0	0	2,500
429.900	Other Contractual	0	0	67,428
Total	Other Contractual	0	0	96,428
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	1,131
431.900	Other Maint. Supplies	0	0	100
Total	Maintenance Supplies	0	0	1,231
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	912
433.110	Clothing	0	0	195
433.120	Tools under \$500	0	0	166
433.300	Books/Subscriptions	0	0	985
433.900	Other Supplies	0	0	1,361
Total	Misc Supplies	0	0	3,619
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	3,143
434.300	Furniture Under \$5,000	0	0	1,826
Total	Equipment Under \$5,000	0	0	4,969
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	6,000
Total	Equipment Over \$5000	0	0	6,000
Division Total:	Pre-Design & Engineering	0	0	1,450,301



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/12/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX11-Salaries & Wages				
411.100	Permanent Wages	0	0	446,278
411.300	Overtime Wages	0	0	1,500
Total	Salaries & Wages	0	0	447,778
EX12-Benefits				
412.100	Insurance Contrib	0	0	163,170
412.190	Life Insurance	0	0	1,001
412.200	Unemployment Contrib	0	0	2,687
412.300	Medicare	0	0	6,493
412.400	Retirement Contrib. - DB Plan	0	0	197,157
412.600	Workers Compensation	0	0	7,142
412.700	Sbs Contribution	0	0	27,449
Total	Benefits	0	0	405,099
EX21-Communications				
421.200	Postage	0	0	2,500
Total	Communications	0	0	2,500
EX22-Advertising				
422.000	Advertising	0	0	1,000
Total	Advertising	0	0	1,000
EX23-Printing				
423.000	Printing	0	0	1,200
Total	Printing	0	0	1,200
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	0	750
Total	Utilities-Building Oprtns	0	0	750
EX26-Professional Charges				
426.300	Dues & Fees	0	0	2,000
426.900	Other Professional Chgs	0	0	5,000
Total	Professional Charges	0	0	7,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	0	550
Total	Maintenance Services	0	0	550
EX29-Other Contractual				
429.900	Other Contractual	0	0	8,428
Total	Other Contractual	0	0	8,428
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	0	5,188
Total	Office Supplies	0	0	5,188



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/11/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 100-AREAWIDE DEPARTMENT 180-Capital Projects DIVISION 183-Purchasing				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	1,000
Total Maintenance Supplies		0	0	1,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	1,660
433.120	Tools under \$500	0	0	208
433.200	Medical Supplies	0	0	166
433.300	Books/Subscriptions	0	0	415
433.500	Training Supplies	0	0	415
433.900	Other Supplies	0	0	623
Total Misc Supplies		0	0	3,487
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	675
434.300	Furniture Under \$5,000	0	0	3,493
Total Equipment Under \$5,000		0	0	4,168
Division Total: Purchasing		0	0	888,148
Department Total: Capital Projects		0	0	4,065,725
Fund Total: AREAWIDE		123,764,901	135,136,747	138,710,092

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	4,769,681	5,084,064	4,846,682
TOTAL EXPENDITURES	4,669,987	5,353,807	5,326,091

Audit fund balance 6/30/2013			783,884
Estimated revenue 2013-2014 fiscal year	5,084,064		
Estimated expenditures 2013-2014 fiscal year	(5,353,807)		
Adjustment to Fund Balance		(269,743)	
Estimated total fund balance 6/30/2014			514,141
Fiscal Year 2015 operations:			
Estimated operating revenues	4,846,682		
Estimated expenditures	(4,551,591)		
Transfers out:			
Areawide	(86,500)		
Debt Service	(563,000)		
Capital	(125,000)		
Estimated FY2015 adjustment to fund balance		(479,409)	
Estimated total fund balance 6/30/2015			34,732
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 6/30/2015			4,732

FY 2015 REVENUE SUMMARY: FUND 200

NON-AREAWIDE

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
PROPERTY TAXES	3,344,382	3,568,437	3,707,050
STATE GRANTS & SHARED REVENUES	1,018,815	1,145,711	785,000
FEES & OTHER MISC. INCOME	257,268	244,885	243,750
INTEREST EARNINGS	-	25	50
RECOVERIES & TRANSFERS	115,968	103,117	109,832
MISCELLANEOUS	33,248	21,889	1,000
TOTAL REVENUES	4,769,681	5,084,064	4,846,682

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
	GENERAL PROPERTY TAXES:			
311 100	Real Property Taxes	2,987,805	3,232,300	3,360,100
311 102	Real Property Taxes - Delinquent	86,379	65,381	70,000
311 200	Personal Property Tax	2,796	3,366	3,200
311 202	Personal Property Tax - Delinquent	5	-	-
311 400	Penalty and Interest	40,597	35,000	35,000
311 500	Vehicle Tax/State Collected	226,800	232,390	238,750
	TOTAL 311	3,344,382	3,568,437	3,707,050
	STATE GRANTS:			
334 400	Sutton Library	8,125	8,000	8,750
334 400	Talkeetna Library	8,125	8,000	8,750
334 400	Big Lake Library	8,125	8,000	8,750
334 400	Willow Library	8,125	8,000	8,750
	TOTAL 334	32,500	32,000	35,000
	STATE SHARED REVENUE:			
335 350	State Shared Revenue	-	373,711	-
	TOTAL 335	-	373,711	-
	STATE PAYMENT-IN-LIEU-OF-TAXES:			
336 100	Utility Co-Operative Tax	789,158	740,000	750,000
	TOTAL 336	789,158	740,000	750,000
	OTHER STATE REVENUE:			
337 800	State PERS Relief	197,157	-	-
	TOTAL 337	197,157	-	-
	GENERAL GOVERNMENT:			
341 900	Miscellaneous Fees	313	300	300
341 935	Library Fees & Fines	24,321	20,000	20,000
341 XXX	Animal Care Fees	162,843	158,485	160,350
341 955	Animal Microchips	22,500	25,000	20,000
341 956	Animal Care Crematory Fees	8,425	8,000	8,000
341 960	Animal Care Fines	20,463	15,000	15,000
341 995	Vehicle Removal Fees	250	100	100
	TOTAL 341	239,115	226,885	223,750

REVENUE DETAIL: FUND 200

NON-AREAWIDE

ACCOUNT	CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
	ANIMAL CARE FEES:			
345 000	Animal Care - Retr Cks	(777)	-	-
345 100	A/C Wasilla	12,599	10,000	10,000
345 200	A/C Palmer	6,331	8,000	10,000
	TOTAL 345	18,153	18,000	20,000
	INTEREST EARNINGS:			
361 100	Interest Earnings	-	25	50
	TOTAL 361	-	25	50
	TRANSFER FROM OTHER FUNDS			
		20,203	-	-
367 400	TOTAL 367	20,203	-	-
	RECOVERY WAGES,FRINGE,EXP.			
	From Cities	37,237	39,802	43,538
368 400	From School District	58,528	63,315	66,294
368 500	TOTAL 368	95,765	103,117	109,832
	OTHER REVENUES			
	Miscellaneous	16,662	-	-
369 100	Donations	16,586	21,889	1,000
369 900	TOTAL 369	33,248	21,889	1,000
	TOTAL REVENUES	4,769,681	5,084,064	4,846,682

311 000 GENERAL PROPERTY TAXES

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$7,386,522,330 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	6,698,128,210	3,483,000	0	122,900	3,360,100
Sr Cit/Vet	618,832,160	321,700	321,700	0	0
Farm	63,211,360	0	0	0	0
Personal	6,350,600	3,300	0	100	3,200
Total	7,386,522,330	3,808,000	321,700	123,000	3,363,300

311 100	Real Property Taxes-Current	3,360,100
311 102	Real Property Taxes-Delinquent	70,000
311 200	Personal Property Taxes-Current	3,200

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

Penalty on Delinquent Accounts:

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

Interest: Simple interest at 2% above prime

Collection of penalty and interest charges in fiscal year 2015 is estimated at \$35,000.

311 500 VEHICLE TAX/STATE COLLECTED: It is estimated that the State of Alaska will collect \$238,750 in vehicle tax revenue for fiscal year 2015.

334 000 STATE GRANTS

334 400 LIBRARY: Each library will receive a state library assistance grant in the amount of \$8,750 for a total receipt of \$35,000.

336 000 STATE PILOT

336 100 UTILITY COOPERATIVES TAX: This revenue, a return from the state of Alaska of taxes collected on the telephone cooperative's gross revenues and tax on the electric cooperative's consumption as payments-in-lieu-of-property tax, is estimated at \$750,000.

341 000 GENERAL GOVERNMENT

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

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

341 XXX ANIMAL CARE FEES: Revenue derived from this source is estimated at \$160,350.

341 955 ANIMAL CARE MICROCHIPS: Estimated revenue from the sale of animal care microchips is \$20,000.

341.956 ANIMAL CARE CREMATORY FEES: Estimated revenue from the utilization of the animal care crematorium is \$8,000 for fiscal year 2015.

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 \$10,000.

361 100 INTEREST INCOME

Earnings from cash on hand in the central treasury attributable to the Non-Areawide Fund is estimated at \$50 for fiscal year 2015.

368 XXX RECOVERY WAGES, FRINGE, EXPENSES

During fiscal year 1996 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 2015 the school district's portion is \$66,294. The cities portion is \$43,538.

369 XXX OTHER REVENUE

Other miscellaneous revenues expected in fiscal year 2015 are projected to equal \$11,000.

EXPENDITURE DETAIL: FUND 200 NON-AREAWIDE

Division	Division Name	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
000	Intergovernmental Transfers	650,000	647,000	649,500
000	Capital Projects	92,187	481,724	125,000
415	Vehicle Removal Program	21,575	45,832	52,486
110	Administration	-	1,000	-
113	Common Contractual	-	2,000	2,000
114	Economic Development	355,245	397,431	386,074
606	Animal Care	1,954,110	2,043,153	2,165,093
614	Animal Care Board	2,611	4,550	4,550
501	Library Board	755	1,000	1,000
503	Sutton Library	299,368	299,716	329,375
504	Talkeetna Library	262,477	313,959	370,145
505	Trapper Creek Library	152,520	161,745	178,598
507	Willow Library	275,289	307,713	325,315
508	Big Lake Library	346,167	366,194	391,671
121	Information Technology	257,683	280,790	345,284
	FUND 200 TOTAL	4,669,987	5,353,807	5,326,091

**SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2015**

NONAREAWIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
2008 Series A	5,750,000	3,910,000	355,000	208,255	563,255	3,555,000
TOTAL DEBT SERVICE REQUIREMENTS		3,910,000	355,000	208,255	563,255	3,555,000



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

Revenue

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,987,805	3,232,300	3,360,100
311.102	Real Property-Delinquent	86,379	65,381	70,000
311.200	Personal Property	2,796	3,366	3,200
311.202	Personal Property-Delinq	5	0	0
311.400	Penalty & Interest	40,597	35,000	35,000
311.500	Vehicle Tax State Collec	226,800	232,390	238,750
Total	General Property Taxes	3,344,382	3,568,437	3,707,050
RE34-State Grants				
334.400	Library	32,500	32,000	35,000
Total	State Grants	32,500	32,000	35,000
RE35-State Shared Revenue				
335.350	State Shared A/W	0	373,711	0
Total	State Shared Revenue	0	373,711	0
RE36-State Pilot				
336.100	Utility	789,158	740,000	750,000
Total	State Pilot	789,158	740,000	750,000
RE37-Other State Revenue				
337.800	State PERS Relief	197,157	0	0
Total	Other State Revenue	197,157	0	0



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

Revenue

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.900	Miscellaneous Fees	313	300	300
341.935	Library Fees & Fines	24,321	20,000	20,000
341.950	Animal Licensing Fees	17,815	20,000	20,000
341.951	Kennel Licensing Fees	2,637	3,500	2,600
341.952	Animal Impound Fees	18,729	20,000	20,000
341.953	Kennel & Boarding Fees	11,885	15,000	15,000
341.954	Animal Adoption Fees	28,620	30,000	25,000
341.955	Animal Microchips	22,500	25,000	20,000
341.956	A/C Crematory Fees	8,425	8,000	8,000
341.957	Euthanasia Fees	2,417	3,900	2,500
341.958	Spay/Neuter Fees	54,753	40,000	50,000
341.959	Animal Treatment Fees	24,837	25,000	25,000
341.960	Animal Care Fines	20,463	15,000	15,000
341.961	Animal Supply Sales	775	1,085	250
341.962	A/C Live Trap Fees	375	0	0
341.995	Vehicle Removal Fees	250	100	100
Total	General Government	239,115	226,885	223,750
RE45-Animal Care Fees				
345.000	Animal Care - Retr Cks	(777)	0	0
345.100	A/C Wasilla	12,599	10,000	10,000
345.200	A/C Palmer	6,331	8,000	10,000
Total	Animal Care Fees	18,153	18,000	20,000
RE61-Interest Earnings				
361.100	Interest On Investments	0	25	50
Total	Interest Earnings	0	25	50
RE67-Transfer From Other Funds				
367.400	Capital Projects	20,203	0	0
Total	Transfer From Other Funds	20,203	0	0
RE68-Recovery Wage,Fringe,Exp				
368.400	Cities	37,237	39,802	43,538
368.500	School District	58,528	63,315	66,294
Total	Recovery Wage,Fringe,Exp	95,765	103,117	109,832



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

Revenue

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE69-Other Revenue Sources				
369.100	Miscellaneous	16,662	0	0
369.900	Donations	16,586	21,889	1,000
Total	Other Revenue Sources	33,248	21,889	1,000
Division Total: Non-Departmental		4,769,681	\$5,084,064	\$4,846,682
Department Total: Non-Departmental		4,769,681	\$5,084,064	\$4,846,682
Fund Total: NON AREAWIDE		4,769,681	\$5,084,064	\$4,846,682



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	15,000	15,000	15,500
443.260	Computer - Admin & Audit	20,000	20,000	20,500
443.280	Finance - Admin & Audit	20,000	20,000	20,500
443.290	Legal - Admin & Audit	20,000	20,000	20,000
443.300	Maintenance	10,000	10,000	10,000
Total	Intra Govern/Recov Expens	85,000	85,000	86,500
EX45-Operating Fund Transfers				
445.143	Trnfr To- Debt Svc (NonAW)	565,000	562,000	563,000
Total	Operating Fund Transfers	565,000	562,000	563,000
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	7,187	11,724	0
446.700	Tfr415/425/430/435/440/47	85,000	470,000	125,000
Total	Capital Project Transfers	92,187	481,724	125,000
Division Total:	Non-Departmental	742,187	1,128,724	774,500
Department Total:	Non-Departmental	742,187	1,128,724	774,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 110-Administration				
EX22-Advertising				
422.000	Advertising	0	1,000	0
Total	Advertising	0	1,000	0
Division Total:	Administration	0	1,000	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	148,422	141,851	154,270
411.300	Overtime Wages	632	1,500	1,500
Total Salaries & Wages		149,054	143,351	155,770
EX12-Benefits				
412.100	Insurance Contrib	46,600	42,102	46,620
412.190	Life Insurance	285	251	286
412.200	Unemployment Contrib	895	862	935
412.300	Medicare	2,162	2,081	2,259
412.400	Retirement Contrib. - DB Plan	0	46,402	68,586
412.410	PERS Tier IV - DC Plan	28,310	0	0
412.411	PERS Tier IV - Health Plan	716	0	0
412.412	PERS Tier IV - HRA	3,559	0	0
412.413	PERS Tier IV - OD&D	209	0	0
412.600	Workers Compensation	1,968	2,083	2,485
412.700	Sbs Contribution	9,138	8,789	9,549
Total Benefits		93,842	102,570	130,720
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	266	1,000	1,000
413.200	Expense Reimb-Within Boro	3,281	5,400	4,000
Total Expenses Within Borough		3,547	6,400	5,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	56	500	500
414.200	Exp Reimb- Outside Boro	11,913	7,500	8,000
414.400	Travel Tickets	4,740	7,000	6,000
Total Expenses Outside Of Boro		16,709	15,000	14,500
EX21-Communications				
421.100	Telephone	1,362	1,600	1,200
421.200	Postage	11	1,600	400
Total Communications		1,373	3,200	1,600
EX22-Advertising				
422.000	Advertising	3,097	200	10,000
Total Advertising		3,097	200	10,000
EX23-Printing				
423.000	Printing	1,786	0	2,000
Total Printing		1,786	0	2,000
EX25-Rental/Lease				
425.200	Building Rental	535	1,000	1,000
Total Rental/Lease		535	1,000	1,000



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

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 114-Economic Development				
EX26-Professional Charges				
426.300	Dues & Fees	15,942	10,000	12,000
426.600	Computer Software	155	1,500	1,500
Total Professional Charges		16,097	11,500	13,500
EX27-Insurance & Bond				
427.500	Liability Insurance	337	390	350
Total Insurance & Bond		337	390	350
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,325	2,000	3,000
429.210	Training/Instructor Fees	2,364	500	500
429.900	Other Contractual	60,506	97,820	38,434
Total Other Contractual		66,195	100,320	41,934
EX30-Office Supplies				
430.100	Office Supplies < \$500	229	2,640	2,000
Total Office Supplies		229	2,640	2,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	200	200
Total Maintenance Supplies		0	200	200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	41	0	0
Total Fuel/Oil-Vehicle Use		41	0	0
EX33-Misc Supplies				
433.100	Personnel Supplies	63	560	500
433.300	Books/Subscriptions	1,807	1,500	800
433.900	Other Supplies	251	2,900	500
Total Misc Supplies		2,121	4,960	1,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	4,000	4,000
434.100	Other Equip under \$5,000	282	1,200	1,200
434.300	Furniture Under \$5,000	0	500	500
Total Equipment Under \$5,000		282	5,700	5,700
Division Total:	Economic Development	355,245	397,431	386,074



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

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX11-Salaries & Wages				
411.100	Permanent Wages	771,148	746,960	781,504
411.200	Temp Wages & Adjmts	151,765	163,860	167,070
411.300	Overtime Wages	16,808	22,500	23,000
Total Salaries & Wages		939,721	933,320	971,574
EX12-Benefits				
412.100	Insurance Contrib	280,019	285,585	280,886
412.190	Life Insurance	1,711	1,695	1,724
412.200	Unemployment Contrib	5,639	5,600	5,830
412.300	Medicare	13,626	13,534	14,088
412.400	Retirement Contrib. - DB Plan	197,489	274,543	354,223
412.410	PERS Tier IV - DC Plan	56,005	0	0
412.411	PERS Tier IV - Health Plan	1,459	0	0
412.412	PERS Tier IV - HRA	8,973	0	0
412.413	PERS Tier IV - OD&D	426	0	0
412.600	Workers Compensation	48,790	56,610	64,815
412.700	Sbs Contribution	57,592	57,213	59,558
Total Benefits		671,729	694,780	781,124
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	168	200	200
413.200	Expense Reimb-Within Boro	0	150	150
413.300	Exp Allowance-Within Boro	0	150	150
413.900	Other Exp - Within Boro	0	400	400
Total Expenses Within Borough		168	900	900
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	146	300	300
414.200	Exp Reimb- Outside Boro	1,966	3,000	3,000
414.400	Travel Tickets	1,711	3,750	3,750
Total Expenses Outside Of Boro		3,823	7,050	7,050
EX21-Communications				
421.100	Telephone	15,663	17,780	17,780
421.200	Postage	94	500	3,500
421.300	Communication Network	0	11,000	11,472
Total Communications		15,757	29,280	32,752
EX22-Advertising				
422.000	Advertising	2,247	2,030	2,000
Total Advertising		2,247	2,030	2,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX23-Printing				
423.000	Printing	1,165	1,580	3,500
Total Printing		1,165	1,580	3,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	37,700	45,000	45,675
424.300	Natural Gas	40,005	54,670	65,975
424.400	Lp-Propane	32	300	300
424.500	Garbage Pickups	2,357	1,800	2,000
424.600	Heating Fuel-Oil	0	500	500
Total Utilities-Building Oprtns		80,094	102,270	114,450
EX25-Rental/Lease				
425.300	Equipment Rental	562	1,100	1,000
Total Rental/Lease		562	1,100	1,000
EX26-Professional Charges				
426.200	Legal	0	150	500
426.300	Dues & Fees	1,443	3,000	3,000
426.900	Other Professional Chgs	3,165	6,000	0
Total Professional Charges		4,608	9,150	3,500
EX27-Insurance & Bond				
427.100	Property Insurance	12,107	13,930	13,000
427.500	Liability Insurance	2,057	2,370	2,000
Total Insurance & Bond		14,164	16,300	15,000
EX28-Maintenance Services				
428.100	Building Maint Services	9,207	6,000	6,000
428.200	Grounds Maint Services	405	1,200	1,200
428.300	Equipment Maint Services	3,882	6,171	6,171
428.400	Vehicle Maint Services	0	2,000	3,500
428.500	Commun Equip Maint Servic	0	3,330	0
428.920	Other Maintenance Service	0	250	250
Total Maintenance Services		13,494	18,951	17,121
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	4,034	4,500	4,500
429.210	Training/Instructor Fees	0	0	3,000
429.710	Testing	433	550	550
429.900	Other Contractual	14,046	11,900	11,000
Total Other Contractual		18,513	16,950	19,050



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 606-Animal Care & Regulation				
EX30-Office Supplies				
430.100	Office Supplies < \$500	4,587	5,000	5,000
430.200	Copier/Fax Supplies	0	(350)	2,300
Total	Office Supplies	4,587	4,650	7,300
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	451	3,980	3,180
431.200	Building Maint Supplies	9,727	17,000	1,000
431.300	Equipment Maint Supplies	1,924	10,000	1,000
431.400	Grounds Maint Supplies	719	1,500	1,500
431.900	Other Maint. Supplies	23	400	400
Total	Maintenance Supplies	12,844	32,880	7,080
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	350	400
432.200	Gas	24,827	33,200	43,000
432.300	Diesel Fuel	0	1,800	1,800
Total	Fuel/Oil-Vehicle Use	24,827	35,350	45,200
EX33-Misc Supplies				
433.100	Personnel Supplies	4,021	4,200	5,200
433.110	Clothing	2,180	5,500	2,500
433.120	Tools under \$500	328	500	500
433.200	Medical Supplies	6	650	600
433.300	Books/Subscriptions	103	500	500
433.500	Training Supplies	0	500	500
433.700	Resale Supplies	3,106	4,100	2,500
433.900	Other Supplies	95,494	92,800	84,800
433.950	AC&R Animal Supplies	18,481	22,370	27,000
Total	Misc Supplies	123,719	131,120	124,100
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	11,860	2,992	9,892
434.100	Other Equip under \$5,000	10,228	2,500	2,500
Total	Equipment Under \$5,000	22,088	5,492	12,392
Division Total: Animal Care & Regulation		1,954,110	2,043,153	2,165,093



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 100-Assembly DIVISION 614-Animal Care & Reg. Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	517	800	800
Total	Expenses Within Borough	517	800	800
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
Total	Expenses Outside Of Boro	0	100	100
EX23-Printing				
423.000	Printing	0	500	500
Total	Printing	0	500	500
EX26-Professional Charges				
426.200	Legal	1,501	1,500	1,500
Total	Professional Charges	1,501	1,500	1,500
EX29-Other Contractual				
429.900	Other Contractual	593	1,550	1,550
Total	Other Contractual	593	1,550	1,550
EX33-Misc Supplies				
433.900	Other Supplies	0	100	100
Total	Misc Supplies	0	100	100
Division Total:	Animal Care & Reg. Board	2,611	4,550	4,550
Department Total:	Assembly	2,311,966	2,446,134	2,555,717



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	77,371	80,691	84,108
411.300	Overtime Wages	1,831	2,000	2,000
Total Salaries & Wages		79,202	82,691	86,108
EX12-Benefits				
412.100	Insurance Contrib	23,300	24,100	23,310
412.190	Life Insurance	143	143	143
412.200	Unemployment Contrib	476	497	517
412.300	Medicare	1,149	1,200	1,249
412.400	Retirement Contrib. - DB Plan	32,505	29,505	37,914
412.600	Workers Compensation	989	1,201	1,374
412.700	Sbs Contribution	4,856	5,069	5,279
Total Benefits		63,418	61,715	69,786
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	50	50
414.200	Exp Reimb- Outside Boro	632	1,305	2,441
414.400	Travel Tickets	1,056	1,100	1,600
Total Expenses Outside Of Boro		1,688	2,455	4,091
EX21-Communications				
421.100	Telephone	804	1,200	800
421.200	Postage	111	100	2,500
421.300	Communication Network	6,906	16,848	16,848
Total Communications		7,821	18,148	20,148
EX26-Professional Charges				
426.300	Dues & Fees	150	300	250
426.600	Computer Software	87,112	90,843	82,351
Total Professional Charges		87,262	91,143	82,601
EX27-Insurance & Bond				
427.500	Liability Insurance	158	190	175
Total Insurance & Bond		158	190	175
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,465	4,120	3,010
429.900	Other Contractual	459	0	63,910
Total Other Contractual		1,924	4,120	66,920
EX30-Office Supplies				
430.100	Office Supplies < \$500	168	221	0
Total Office Supplies		168	221	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	2,496	2,750	2,750
Total	Maintenance Supplies	2,496	2,750	2,750
EX33-Misc Supplies				
433.100	Personnel Supplies	857	552	0
433.300	Books/Subscriptions	9,804	10,310	10,205
433.900	Other Supplies	0	360	0
Total	Misc Supplies	10,661	11,222	10,205
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,000
434.100	Other Equip under \$5,000	2,885	6,135	1,500
Total	Equipment Under \$5,000	2,885	6,135	2,500
Division Total:	Office of Information Technology	257,683	280,790	345,284
Department Total:	Information Technology	257,683	280,790	345,284



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 120-Finance DIVISION 113-Common Contractual				
EX27-Insurance & Bond				
427.800	Insurance Adjusters Fees	0	2,000	2,000
Total	Insurance & Bond	0	2,000	2,000
Division Total:	Common Contractual	0	2,000	2,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX11-Salaries & Wages				
411.100	Permanent Wages	6,185	8,009	8,236
411.200	Temp Wages & Adjmts	3,471	5,000	8,000
411.300	Overtime Wages	5	0	0
Total	Salaries & Wages	9,661	13,009	16,236
EX12-Benefits				
412.100	Insurance Contrib	2,330	2,410	2,331
412.190	Life Insurance	12	15	15
412.200	Unemployment Contrib	58	79	98
412.300	Medicare	141	189	236
412.400	Retirement Contrib. - DB Plan	2,571	2,858	3,626
412.600	Workers Compensation	1,633	1,894	2,738
412.700	Sbs Contribution	593	798	996
Total	Benefits	7,338	8,243	10,040
EX21-Communications				
421.100	Telephone	236	850	850
421.200	Postage	181	600	300
Total	Communications	417	1,450	1,150
EX22-Advertising				
422.000	Advertising	0	300	300
Total	Advertising	0	300	300
EX23-Printing				
423.000	Printing	715	400	800
Total	Printing	715	400	800
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	100	100
Total	Utilities-Building Oprtns	0	100	100
EX27-Insurance & Bond				
427.500	Liability Insurance	26	30	35
Total	Insurance & Bond	26	30	35
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	2,700	3,500
Total	Maintenance Services	0	2,700	3,500
EX29-Other Contractual				
429.900	Other Contractual	2,376	17,000	17,000
Total	Other Contractual	2,376	17,000	17,000



**Matanuska-Susitna Borough
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Expense

8/7/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 415-Vehicle Removal Program				
EX30-Office Supplies				
430.100	Office Supplies < \$500	0	250	250
Total	Office Supplies	0	250	250
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,042	2,100	2,100
Total	Fuel/Oil-Vehicle Use	1,042	2,100	2,100
EX33-Misc Supplies				
433.100	Personnel Supplies	0	0	150
433.110	Clothing	0	0	150
433.900	Other Supplies	0	250	250
Total	Misc Supplies	0	250	550
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	0	300
434.300	Furniture Under \$5,000	0	0	125
Total	Equipment Under \$5,000	0	0	425
Division Total:	Vehicle Removal Program	21,575	45,832	52,486



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
Division Total:	Recycling	<u>0</u>	<u>0</u>	<u>0</u>
Department Total:	Public Works	<u>21,575</u>	<u>45,832</u>	<u>52,486</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 501-Library Board				
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	755	1,000	1,000
Total	Expenses Within Borough	755	1,000	1,000
Division Total:	Library Board	755	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	114,671	114,138	116,914
411.200	Temp Wages & Adjmts	7,929	7,000	10,000
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		122,600	121,388	127,164
EX12-Benefits				
412.100	Insurance Contrib	46,120	42,175	46,620
412.190	Life Insurance	285	251	286
412.200	Unemployment Contrib	736	729	763
412.300	Medicare	682	1,761	1,844
412.400	Retirement Contrib. - DB Plan	48,282	40,814	51,587
412.600	Workers Compensation	1,573	2,391	3,015
412.700	Sbs Contribution	7,516	7,442	7,796
Total Benefits		105,194	95,563	111,911
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	175	175
Total Expenses Within Borough		0	175	175
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	175	0
414.200	Exp Reimb- Outside Boro	0	0	500
414.400	Travel Tickets	0	0	500
Total Expenses Outside Of Boro		0	175	1,000
EX21-Communications				
421.100	Telephone	7,068	1,700	7,200
421.200	Postage	644	800	1,000
421.300	Communication Network	0	5,500	0
Total Communications		7,712	8,000	8,200
EX22-Advertising				
422.000	Advertising	150	150	150
Total Advertising		150	150	150
EX23-Printing				
423.000	Printing	159	200	200
Total Printing		159	200	200
EX24-Utilities-Building Oprtns				
424.100	Electricity	6,246	7,200	7,200
424.500	Garbage Pickups	477	750	750
424.600	Heating Fuel-Oil	10,675	12,900	11,000
Total Utilities-Building Oprtns		17,398	20,850	18,950



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 503-Sutton Library				
EX25-Rental/Lease				
425.300	Equipment Rental	1,774	1,800	3,150
Total	Rental/Lease	1,774	1,800	3,150
EX26-Professional Charges				
426.300	Dues & Fees	196	350	350
426.600	Computer Software	0	0	3,000
Total	Professional Charges	196	350	3,350
EX27-Insurance & Bond				
427.100	Property Insurance	6,670	7,170	7,500
427.500	Liability Insurance	264	310	250
Total	Insurance & Bond	6,934	7,480	7,750
EX28-Maintenance Services				
428.100	Building Maint Services	3,463	1,124	11,500
428.200	Grounds Maint Services	1,825	2,000	2,000
428.300	Equipment Maint Services	0	250	250
Total	Maintenance Services	5,288	3,374	13,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	625	500
429.710	Testing	231	1,076	700
429.900	Other Contractual	13,095	14,835	6,400
Total	Other Contractual	13,326	16,536	7,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	798	900	900
430.200	Copier/Fax Supplies	0	200	200
Total	Office Supplies	798	1,100	1,100
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	210	200	200
431.300	Equipment Maint Supplies	66	250	750
431.400	Grounds Maint Supplies	80	125	125
431.900	Other Maint. Supplies	756	900	900
Total	Maintenance Supplies	1,112	1,475	1,975
EX33-Misc Supplies				
433.300	Books/Subscriptions	16,255	17,200	19,200
433.900	Other Supplies	472	1,600	1,600
Total	Misc Supplies	16,727	18,800	20,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,900	1,500
434.100	Other Equip under \$5,000	0	(600)	650
Total	Equipment Under \$5,000	0	2,300	2,150



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
Division Total:	Sutton Library	<u>299,368</u>	<u>299,716</u>	<u>329,375</u>



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	86,706	100,089	111,637
411.200	Temp Wages & Adjmts	16,067	21,249	21,140
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		102,773	121,588	133,027
EX12-Benefits				
412.100	Insurance Contrib	46,120	42,778	46,620
412.190	Life Insurance	285	255	286
412.200	Unemployment Contrib	617	730	799
412.300	Medicare	1,491	1,764	1,929
412.400	Retirement Contrib. - DB Plan	25,579	35,801	49,264
412.410	PERS Tier IV - DC Plan	4,403	0	0
412.411	PERS Tier IV - Health Plan	134	0	0
412.412	PERS Tier IV - HRA	1,540	0	0
412.413	PERS Tier IV - OD&D	39	0	0
412.600	Workers Compensation	1,357	3,568	4,208
412.700	Sbs Contribution	6,300	7,454	8,155
Total Benefits		87,865	92,350	111,261
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,750	3,047	2,190
Total Expenses Within Borough		1,750	3,047	2,190
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	302	302
414.200	Exp Reimb- Outside Boro	0	755	1,575
414.400	Travel Tickets	0	100	720
Total Expenses Outside Of Boro		0	1,157	2,597
EX21-Communications				
421.100	Telephone	5,084	1,100	5,500
421.200	Postage	1,036	1,650	1,700
421.300	Communication Network	0	4,400	0
Total Communications		6,120	7,150	7,200
EX22-Advertising				
422.000	Advertising	165	375	375
Total Advertising		165	375	375
EX23-Printing				
423.000	Printing	212	275	275
Total Printing		212	275	275



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,951	3,700	5,625
424.200	Water & Sewer	574	850	850
424.500	Garbage Pickups	711	780	1,313
424.600	Heating Fuel-Oil	3,955	4,500	7,000
Total	Utilities-Building Oprtns	8,191	9,830	14,788
EX25-Rental/Lease				
425.300	Equipment Rental	1,380	1,380	2,500
Total	Rental/Lease	1,380	1,380	2,500
EX26-Professional Charges				
426.300	Dues & Fees	855	715	615
426.600	Computer Software	90	1,710	3,000
Total	Professional Charges	945	2,425	3,615
EX27-Insurance & Bond				
427.100	Property Insurance	11,508	13,240	16,000
427.500	Liability Insurance	239	280	250
Total	Insurance & Bond	11,747	13,520	16,250
EX28-Maintenance Services				
428.100	Building Maint Services	2,197	6,940	14,540
428.200	Grounds Maint Services	2,168	2,665	3,065
428.300	Equipment Maint Services	0	350	450
Total	Maintenance Services	4,365	9,955	18,055
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	575	575
429.710	Testing	0	0	750
429.900	Other Contractual	2,728	3,880	5,435
Total	Other Contractual	2,728	4,455	6,760
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,787	2,127	2,127
Total	Office Supplies	1,787	2,127	2,127
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	850	2,350	1,100
431.300	Equipment Maint Supplies	84	200	100
431.400	Grounds Maint Supplies	306	450	600
431.900	Other Maint. Supplies	2,480	2,700	2,200
Total	Maintenance Supplies	3,720	5,700	4,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 504-Talkeetna Library				
EX33-Misc Supplies				
433.300	Books/Subscriptions	27,666	31,700	32,000
433.900	Other Supplies	615	2,250	2,195
Total	Misc Supplies	28,281	33,950	34,195
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,835	10,930
434.100	Other Equip under \$5,000	448	1,620	0
434.300	Furniture Under \$5,000	0	220	0
Total	Equipment Under \$5,000	448	4,675	10,930
Division Total:	Talkeetna Library	262,477	313,959	370,145



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	54,088	50,911	52,026
411.200	Temp Wages & Adjmts	6,998	7,140	7,300
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		61,086	58,301	59,576
EX12-Benefits				
412.100	Insurance Contrib	22,745	18,075	23,310
412.190	Life Insurance	142	108	143
412.200	Unemployment Contrib	367	350	358
412.300	Medicare	886	846	864
412.400	Retirement Contrib. - DB Plan	21,814	18,255	23,018
412.600	Workers Compensation	756	1,487	1,671
412.700	Sbs Contribution	3,745	3,574	3,652
Total Benefits		50,455	42,695	53,016
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	1,203	1,700	1,700
Total Expenses Within Borough		1,203	1,700	1,700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	134	290	290
414.200	Exp Reimb- Outside Boro	525	940	1,100
414.400	Travel Tickets	0	760	1,060
Total Expenses Outside Of Boro		659	1,990	2,450
EX21-Communications				
421.100	Telephone	4,880	2,035	6,135
421.200	Postage	587	550	550
421.300	Communication Network	0	4,100	0
Total Communications		5,467	6,685	6,685
EX22-Advertising				
422.000	Advertising	165	300	300
Total Advertising		165	300	300
EX23-Printing				
423.000	Printing	26	160	160
Total Printing		26	160	160
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,947	4,975	4,975
424.500	Garbage Pickups	16	100	100
424.600	Heating Fuel-Oil	4,692	5,600	5,600
Total Utilities-Building Oprtns		7,655	10,675	10,675



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 505-Trapper Ck Library				
EX26-Professional Charges				
426.300	Dues & Fees	81	396	221
426.600	Computer Software	0	2,040	2,040
Total	Professional Charges	81	2,436	2,261
EX27-Insurance & Bond				
427.100	Property Insurance	1,900	2,190	2,190
427.500	Liability Insurance	127	150	150
Total	Insurance & Bond	2,027	2,340	2,340
EX28-Maintenance Services				
428.100	Building Maint Services	0	325	325
428.200	Grounds Maint Services	2,972	4,500	4,500
428.300	Equipment Maint Services	1,507	2,000	2,000
Total	Maintenance Services	4,479	6,825	6,825
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	306	375	375
429.710	Testing	129	245	375
429.900	Other Contractual	1,654	3,520	3,780
Total	Other Contractual	2,089	4,140	4,530
EX30-Office Supplies				
430.100	Office Supplies < \$500	373	1,100	1,100
430.200	Copier/Fax Supplies	0	200	200
Total	Office Supplies	373	1,300	1,300
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	224	370	370
431.300	Equipment Maint Supplies	0	300	300
431.400	Grounds Maint Supplies	144	200	200
431.900	Other Maint. Supplies	530	500	550
Total	Maintenance Supplies	898	1,370	1,420
EX33-Misc Supplies				
433.110	Clothing	0	75	75
433.120	Tools under \$500	0	75	75
433.300	Books/Subscriptions	14,269	16,500	18,150
433.900	Other Supplies	1,588	2,060	2,060
Total	Misc Supplies	15,857	18,710	20,360
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,418	5,000
434.100	Other Equip under \$5,000	0	700	0
Total	Equipment Under \$5,000	0	2,118	5,000
Division Total:	Trapper Ck Library	152,520	161,745	178,598



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

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	99,220	103,205	108,422
411.200	Temp Wages & Adjmts	14,316	16,208	16,558
411.300	Overtime Wages	76	250	250
Total Salaries & Wages		113,612	119,663	125,230
EX12-Benefits				
412.100	Insurance Contrib	46,600	45,308	46,620
412.190	Life Insurance	285	269	286
412.200	Unemployment Contrib	682	718	752
412.300	Medicare	1,648	1,736	1,816
412.400	Retirement Contrib. - DB Plan	20,033	36,913	47,848
412.410	PERS Tier IV - DC Plan	9,586	0	0
412.411	PERS Tier IV - Health Plan	256	0	0
412.412	PERS Tier IV - HRA	1,780	0	0
412.413	PERS Tier IV - OD&D	75	0	0
412.600	Workers Compensation	1,500	3,191	3,632
412.700	Sbs Contribution	6,965	7,336	7,677
Total Benefits		89,410	95,471	108,631
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	567	700	700
Total Expenses Within Borough		567	700	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	160	160
414.200	Exp Reimb- Outside Boro	648	1,200	1,200
414.400	Travel Tickets	0	600	800
Total Expenses Outside Of Boro		648	1,960	2,160
EX21-Communications				
421.100	Telephone	5,139	2,000	6,500
421.200	Postage	1,988	2,000	2,000
421.300	Communication Network	0	4,500	0
Total Communications		7,127	8,500	8,500
EX22-Advertising				
422.000	Advertising	165	200	200
Total Advertising		165	200	200
EX23-Printing				
423.000	Printing	26	100	100
Total Printing		26	100	100



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX24-Utilities-Building Oprtns				
424.100	Electricity	2,853	3,100	2,800
424.500	Garbage Pickups	1,703	2,000	2,000
424.600	Heating Fuel-Oil	16,542	16,000	16,000
Total	Utilities-Building Oprtns	21,098	21,100	20,800
EX25-Rental/Lease				
425.300	Equipment Rental	1,823	1,740	2,000
Total	Rental/Lease	1,823	1,740	2,000
EX26-Professional Charges				
426.300	Dues & Fees	38	310	310
426.600	Computer Software	0	2,720	2,720
Total	Professional Charges	38	3,030	3,030
EX27-Insurance & Bond				
427.500	Liability Insurance	261	310	310
Total	Insurance & Bond	261	310	310
EX28-Maintenance Services				
428.200	Grounds Maint Services	2,909	3,500	3,500
428.300	Equipment Maint Services	10	100	100
Total	Maintenance Services	2,919	3,600	3,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	300	600	600
429.500	Labor Services	12,000	12,000	12,000
429.710	Testing	786	576	2,000
429.900	Other Contractual	2,494	4,508	5,000
Total	Other Contractual	15,580	17,684	19,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	511	860	900
430.200	Copier/Fax Supplies	0	100	100
Total	Office Supplies	511	960	1,000
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	100	500
431.300	Equipment Maint Supplies	0	195	195
431.400	Grounds Maint Supplies	379	500	500
431.900	Other Maint. Supplies	1,537	1,700	1,500
Total	Maintenance Supplies	1,916	2,495	2,695
EX33-Misc Supplies				
433.300	Books/Subscriptions	18,211	22,559	22,559
433.900	Other Supplies	59	650	1,150
Total	Misc Supplies	18,270	23,209	23,709



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 507-Willow Library				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,670	2,800
434.100	Other Equip under \$5,000	1,318	1,321	0
434.300	Furniture Under \$5,000	0	0	250
Total	Equipment Under \$5,000	1,318	6,991	3,050
Division Total:	Willow Library	275,289	307,713	325,315



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX11-Salaries & Wages				
411.100	Permanent Wages	135,803	121,816	124,767
411.200	Temp Wages & Adjmts	28,587	34,590	34,858
411.300	Overtime Wages	0	250	250
Total Salaries & Wages		164,390	156,656	159,875
EX12-Benefits				
412.100	Insurance Contrib	46,600	45,308	46,620
412.190	Life Insurance	285	269	286
412.200	Unemployment Contrib	987	940	960
412.300	Medicare	2,384	2,272	2,319
412.400	Retirement Contrib. - DB Plan	51,429	43,553	55,045
412.600	Workers Compensation	1,941	5,376	5,990
412.700	Sbs Contribution	10,077	9,603	9,801
Total Benefits		113,703	107,321	121,021
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	518	400	750
Total Expenses Within Borough		518	400	750
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	220	100	100
414.200	Exp Reimb- Outside Boro	1,306	1,000	1,000
414.400	Travel Tickets	0	550	800
Total Expenses Outside Of Boro		1,526	1,650	1,900
EX21-Communications				
421.100	Telephone	7,226	2,850	7,300
421.200	Postage	965	1,200	1,500
421.300	Communication Network	0	4,400	0
Total Communications		8,191	8,450	8,800
EX22-Advertising				
422.000	Advertising	180	300	300
Total Advertising		180	300	300
EX23-Printing				
423.000	Printing	186	300	300
Total Printing		186	300	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,169	12,000	12,000
424.300	Natural Gas	6,537	12,500	12,500
424.500	Garbage Pickups	1,028	1,100	1,100
Total Utilities-Building Oprtns		17,734	25,600	25,600



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 200-NON AREA WIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX25-Rental/Lease				
425.300	Equipment Rental	579	490	1,980
Total Rental/Lease		579	490	1,980
EX26-Professional Charges				
426.300	Dues & Fees	690	629	700
426.600	Computer Software	270	1,000	4,720
426.900	Other Professional Chgs	0	3,104	0
Total Professional Charges		960	4,733	5,420
EX27-Insurance & Bond				
427.100	Property Insurance	3,817	4,390	4,390
427.500	Liability Insurance	342	400	400
Total Insurance & Bond		4,159	4,790	4,790
EX28-Maintenance Services				
428.100	Building Maint Services	1,675	840	1,700
428.200	Grounds Maint Services	0	1,625	3,500
428.300	Equipment Maint Services	513	513	600
Total Maintenance Services		2,188	2,978	5,800
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	237	1,000	1,000
429.710	Testing	308	600	600
429.900	Other Contractual	4,328	10,271	3,900
Total Other Contractual		4,873	11,871	5,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	162	1,000	1,000
430.200	Copier/Fax Supplies	0	150	150
Total Office Supplies		162	1,150	1,150
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,088	1,300	1,300
431.300	Equipment Maint Supplies	99	150	150
431.400	Grounds Maint Supplies	44	325	3,325
431.900	Other Maint. Supplies	1,407	2,750	1,850
Total Maintenance Supplies		2,638	4,525	6,625
EX33-Misc Supplies				
433.100	Personnel Supplies	146	420	400
433.110	Clothing	0	0	200
433.300	Books/Subscriptions	22,253	29,000	29,000
433.900	Other Supplies	982	1,560	1,560
Total Misc Supplies		23,381	30,980	31,160



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	<u>2013</u> <u>Actual</u> <u>Expense</u>	<u>2014</u> <u>Amended</u> <u>Budget</u>	<u>2015</u> <u>Assembly</u> <u>Approved</u>
FUND 200-NON AREAWIDE DEPARTMENT 170-Community Development DIVISION 508-Big Lake Library				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	3,000	10,700
434.100	Other Equip under \$5,000	797	1,000	0
Total	Equipment Under \$5,000	797	4,000	10,700
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	2	0	0
Total	Equipment Over \$5000	2	0	0
Division Total:	Big Lake Library	346,167	366,194	391,671
Department Total:	Community Development	1,336,576	1,450,327	1,596,104
Fund Total:	NON AREAWIDE	4,669,987	5,353,807	5,326,091

ENHANCED 911

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

RECONCILIATION OF FUND BALANCE: 202

ENHANCED 911

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	927,642	1,202,500	2,202,500
TOTAL EXPENDITURES	1,221,450	1,880,687	2,549,781

Audited fund balance 6/30/2013 1,852,643

 Estimated revenues 2013-2014 fiscal year 1,202,500

 Estimated expenditures 2013-2014 fiscal year (880,687)
 Capital (1,000,000)

 Estimated FY2013 adjustment to fund balance (678,187)

Estimated fund balance 6/30/2014 1,174,456

 Estimated revenues 2014-2015 fiscal year 2,202,500

 Estimated expenditures 2014-2015 fiscal year (1,549,781)
 Capital (1,000,000)

 Estimated FY2015 adjustment to fund balance (347,281)

Estimated fund balance 6/30/2015 827,175



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	27,079	0	0
Total	Other State Revenue	27,079	0	0
RE42-Public Safety				
342.700	Enhanced 911 Surcharge	897,034	1,200,000	2,200,000
Total	Public Safety	897,034	1,200,000	2,200,000
RE61-Interest Earnings				
361.100	Interest On Investments	3,529	2,500	2,500
Total	Interest Earnings	3,529	2,500	2,500
Division Total:	Non-Departmental	927,642	\$1,202,500	\$2,202,500
Department Total:	Non-Departmental	927,642	\$1,202,500	\$2,202,500
Fund Total:	ENHANCED 911	927,642	\$1,202,500	\$2,202,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 202-ENHANCED 911 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	500,000	1,000,000	1,000,000
Total	Capital Project Transfers	500,000	1,000,000	1,000,000
	Division Total: Non-Departmental	500,000	1,000,000	1,000,000
	Department Total: Non-Departmental	500,000	1,000,000	1,000,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX11-Salaries & Wages				
411.100	Permanent Wages	129,097	127,725	131,998
411.300	Overtime Wages	411	5,500	5,500
Total	Salaries & Wages	129,508	133,225	137,498
EX12-Benefits				
412.100	Insurance Contrib	34,950	36,150	34,966
412.190	Life Insurance	211	215	215
412.200	Unemployment Contrib	777	800	825
412.300	Medicare	1,878	1,932	1,994
412.400	Retirement Contrib. - DB Plan	54,897	47,535	60,541
412.600	Workers Compensation	1,670	4,640	5,238
412.700	Sbs Contribution	7,939	8,167	8,429
Total	Benefits	102,322	99,439	112,208
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	360	360
413.200	Expense Reimb-Within Boro	0	100	100
Total	Expenses Within Borough	0	460	460
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	1,320	1,320
414.200	Exp Reimb- Outside Boro	1,075	4,950	4,950
414.400	Travel Tickets	1,333	4,800	4,800
Total	Expenses Outside Of Boro	2,408	11,070	11,070
EX21-Communications				
421.100	Telephone	67,785	61,195	49,154
421.200	Postage	100	15,000	15,000
421.300	Communication Network	1,056	27,400	27,000
Total	Communications	68,941	103,595	91,154
EX22-Advertising				
422.000	Advertising	0	4,520	0
Total	Advertising	0	4,520	0
EX23-Printing				
423.000	Printing	0	1,100	6,000
Total	Printing	0	1,100	6,000
EX26-Professional Charges				
426.300	Dues & Fees	626	1,120	520
426.600	Computer Software	4,485	14,590	6,650
426.900	Other Professional Chgs	0	0	20,000
Total	Professional Charges	5,111	15,710	27,170



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 202-ENHANCED 911 DEPARTMENT 115-Information Technology DIVISION 121-Office of Information Technology				
EX27-Insurance & Bond				
427.500	Liability Insurance	225	260	300
Total	Insurance & Bond	225	260	300
EX28-Maintenance Services				
428.300	Equipment Maint Services	10,325	14,900	20,000
428.500	Commun Equip Maint Servic	0	0	15,000
Total	Maintenance Services	10,325	14,900	35,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,055	13,500	13,500
429.210	Training/Instructor Fees	0	7,500	7,500
429.900	Other Contractual	400,516	405,220	929,133
Total	Other Contractual	402,571	426,220	950,133
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	1,000	1,000
Total	Maintenance Supplies	0	1,000	1,000
EX33-Misc Supplies				
433.300	Books/Subscriptions	0	250	250
433.900	Other Supplies	0	6,500	16,000
Total	Misc Supplies	0	6,750	16,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	9,500	25,000
434.100	Other Equip under \$5,000	39	12,000	6,000
Total	Equipment Under \$5,000	39	21,500	31,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	6,400	96,000
Total	Equipment Over \$5000	0	6,400	96,000
EX53-Miscellaneous				
453.000	Miscellaneous	0	34,538	34,538
Total	Miscellaneous	0	34,538	34,538
Division Total:	Office of Information Technology	721,450	880,687	1,549,781
Department Total:	Information Technology	721,450	880,687	1,549,781
Fund Total:	ENHANCED 911	1,221,450	1,880,687	2,549,781

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	858,123	331,081	1,291,600
TOTAL EXPENDITURES	723,360	1,074,049	1,560,849

Audit balance as of 6/30/2013 6,895,307

Land Management Permanent Fund (5,914,633)

Interest Earnings on Permanent Fund (34,481)

Audited fund balance at 6/30/2013 946,193

Estimated revenues 2013-2014 fiscal year 331,081

Estimated Adjustment 2013-2014 fiscal year 500,000

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

Estimated contribution to Permanent Fund (179,125)

Estimated Interest Earnings on Permanent Fund (10,000)

Estimated Adjustment to Fund Balance (432,093)

Estimated fund balance 6/30/2014 514,100

Estimated revenues 2014-2015 fiscal year 1,291,600

Estimated expenditures 2014-2015 fiscal year (1,560,849)

Estimated contribution to Permanent Fund (219,375)

Estimated interest earnings on Permanent Fund (10,000)

Estimated FY2015 adjustment to fund balance (498,624)

Committed for leave and benefits (10,000)

Estimated fund balance 6/30/2015 5,476

(A Permanent Fund was established by M.S.B.23.05.070(B). Contributions at June 30, 2013 were \$5,914,633. The estimated contributions at June 30, 2014 and 2015 respectively is \$179,125 and \$219,375. The estimated Land Management Permanent fund balance at June 30, 2015 is \$6,313,133.)

FY 2013 REVENUE SUMMARY: FUND 203

LAND MANAGEMENT

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
STATE GRANTS AND OTHER STATE REVENUES	23,643	-	-
FEES	16,150	14,500	14,500
INTEREST EARNINGS	46,585	41,081	35,600
PROPERTY SALES AND USES	768,158	274,000	1,240,000
RECOVERIES & TRANSFERS	1,487	-	-
MISCELLANEOUS	2,100	1,500	1,500
TOTAL REVENUES	858,123	331,081	1,291,600

REVENUE DETAIL: FUND 203

LAND MANAGEMENT

ACCOUNT	CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
	OTHER STATE REVENUE:			
337.800	PERS Relief	23,643	-	-
	Total 337	23,643	-	
	GENERAL GOVERNMENT:			
341 800	Land Management Fees	5,425	5,000	5,000
341 xxx	Miscellaneous	7,725	7,000	7,000
	Total 341	13,150	12,000	12,000
	PARK FEES:			
343 360	Deshka Park Fees	3,000	2,500	2,500
	Total 343	3,000	2,500	2,500
	INTEREST EARNINGS:			
361 100	Interest on Investments	13,579	8,800	9,000
361 200	Interest on Loans	7,673	2,281	-
361 400	Interest on Borough Land Sales	18,732	20,000	20,000
361 450	Interest on Ag Sales	6,601	10,000	6,600
	Total 361	46,585	41,081	35,600
	PROPERTY SALES AND USES:			
366 250	Wetland Bank Proceeds	378,382	15,000	250,000
366 400	Land Sales	127,423	100,000	250,000
366 410	Gravel Sale Royalties	-	50,000	120,000
366 450	Ag Sales	8,694	9,000	160,000
366 500	Land Leases	35,623	50,000	60,000
366 600	Land Use Charges	218,036	50,000	400,000
	Total 366	768,158	274,000	1,240,000
	TRANSFER FROM OTHER FUNDS			
367 400	Capital Projects	1,487	-	-
	Total 3xxx	1,487	-	-
	MISCELLANEOUS:			
369 xxx	Other Revenue Sources	2,100	1,500	1,500
	Total 3xxx	2,100	1,500	1,500
	TOTAL REVENUES	858,123	331,081	1,291,600

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 2015 is \$12,000.

343 000 PARK FEES

343 360 PARK FEES - DESHKA PARK: In fiscal year 2015 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 \$9,000 for the fiscal year 2015.

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 2015.

361 450 INTEREST ON AG SALES: Estimated interest earnings from Agriculture sales is \$6,600.

366 000 PROPERTY SALES AND USES

366 250 WETLAND BANK PROCEEDS: Revenue from wetland mitigation is projected at \$250,000 for fiscal year 2015.

366 400 LAND SALES: The proceeds from land sales agreements are projected to be \$250,000 during fiscal year 2015.

366 410 GRAVEL SALE ROYALTIES: The royalties from gravel sales are projected to be \$120,000 during fiscal year 2015.

366 450 AG SALES: The agriculture sales program is expected to generate \$160,000 in income for fiscal year 2015.

366 500 LAND LEASES: Revenue from borough land leases is projected at \$60,000 for fiscal year 2015.

366 600 LAND USE CHARGES: Projected revenue from gravel and stumpage (timber) agreements is \$400,000.

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	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
000	Non Departmental	326,904	168,500	170,500
141	Land Management	294,379	640,350	1,025,102
145	Community Development Admin	102,077	265,199	365,247
	FUND 203 TOTAL	723,360	1,074,049	1,560,849



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Revenue	2014 Amend ed Budget	2015 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	23,643	0	0
Total	Other State Revenue	23,643	0	0
RE41-General Government				
341.450	Land Sales Brochures	5	0	0
341.800	Land Mgmt Fees	5,425	5,000	5,000
341.900	Miscellaneous Fees	328	0	0
341.905	Sale of Maps	10	0	0
341.945	Foreclosure Sale Fees	7,382	7,000	7,000
Total	General Government	13,150	12,000	12,000
RE43-Parks & Recreation Fees				
343.360	Park Fees-Deshka Park	3,000	2,500	2,500
Total	Parks & Recreation Fees	3,000	2,500	2,500
RE61-Interest Earnings				
361.100	Interest On Investments	13,579	8,800	9,000
361.200	Interest On Loans	7,673	2,281	0
361.400	Interest On Boro Lands	18,732	20,000	20,000
361.450	Interest On Ag Sales	6,601	10,000	6,600
Total	Interest Earnings	46,585	41,081	35,600
RE66-Property Sales & Uses				
366.250	Wetland Bank Proceeds	378,382	15,000	250,000
366.400	Land Sales	127,423	100,000	250,000
366.410	Gravel Sale Royalties	0	50,000	120,000
366.450	Ag Sales - Principal	8,694	9,000	160,000
366.500	Land Leases	35,623	50,000	60,000
366.600	Land Use Charges	218,036	50,000	400,000
Total	Property Sales & Uses	768,158	274,000	1,240,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	1,487	0	0
Total	Transfer From Other Funds	1,487	0	0
RE69-Other Revenue Sources				
369.800	Fines	2,100	1,500	1,500
Total	Other Revenue Sources	2,100	1,500	1,500
Division Total: Non-Departmental		858,123	\$331,081	\$1,291,600



Matanuska-Susitna Borough
Financial Management Budget Listing

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
Department Total:	Non-Departmental	858,123	\$331,081	\$1,291,600
Fund Total:	LAND MANAGEMENT	858,123	\$331,081	\$1,291,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	12,500	12,500	13,000
443.260	Computer - Admin & Audit	12,500	12,500	13,000
443.280	Finance - Admin & Audit	13,000	13,000	13,500
443.290	Legal - Admin & Audit	5,500	5,500	6,000
Total	Intra Govern/Recov Expens	43,500	43,500	45,500
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	50,000	125,000	125,000
446.700	Tfr415/425/430/435/440/47	233,404	0	0
Total	Capital Project Transfers	283,404	125,000	125,000
Division Total:	Non-Departmental	326,904	168,500	170,500
Department Total:	Non-Departmental	326,904	168,500	170,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/7/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 135-Economic Development				
Division Total:	Economic Development	0	0	0



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management				
EX11-Salaries & Wages				
411.100	Permanent Wages	91,482	108,131	268,058
411.200	Temp Wages & Adjmts	6,016	42,960	45,785
411.300	Overtime Wages	1,736	3,500	3,500
Total Salaries & Wages		99,234	154,591	317,343
EX12-Benefits				
412.100	Insurance Contrib	32,577	37,355	82,751
412.190	Life Insurance	198	222	509
412.200	Unemployment Contrib	596	928	1,904
412.300	Medicare	1,439	2,242	4,601
412.400	Retirement Contrib. - DB Plan	39,099	39,830	119,567
412.410	PERS Tier IV - DC Plan	603	0	0
412.411	PERS Tier IV - Health Plan	16	0	0
412.412	PERS Tier IV - HRA	73	0	0
412.413	PERS Tier IV - OD&D	5	0	0
412.600	Workers Compensation	3,955	7,867	19,626
412.700	Sbs Contribution	6,083	9,477	19,450
Total Benefits		84,644	97,921	248,408
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	117	500	500
Total Expenses Within Borough		117	500	500
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	51	500	500
414.800	Moving Expenses	250	0	0
Total Expenses Outside Of Boro		301	500	500
EX21-Communications				
421.100	Telephone	32	500	1,100
421.200	Postage	2,780	5,000	9,200
421.300	Communication Network	546	600	0
Total Communications		3,358	6,100	10,300
EX22-Advertising				
422.000	Advertising	1,499	3,500	6,500
422.010	Foreclosure Advertising	0	0	9,000
Total Advertising		1,499	3,500	15,500
EX23-Printing				
423.000	Printing	1,244	1,400	1,400
Total Printing		1,244	1,400	1,400



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management				
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	31	250	1,500
Total	Utilities-Building Oprtns	31	250	1,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	560	2,500
Total	Rental/Lease	0	560	2,500
EX26-Professional Charges				
426.300	Dues & Fees	2,152	8,265	9,540
426.500	Recording Fees	672	3,000	3,500
426.600	Computer Software	200	4,760	2,000
426.800	Brokers/Appraiser Fees	0	74,034	83,000
426.810	Taxes and LID Fees	4,445	7,500	7,500
426.900	Other Professional Chgs	69,569	106,037	119,911
Total	Professional Charges	77,038	203,596	225,451
EX27-Insurance & Bond				
427.100	Property Insurance	1,648	1,900	2,000
427.500	Liability Insurance	689	800	800
Total	Insurance & Bond	2,337	2,700	2,800
EX28-Maintenance Services				
428.200	Grounds Maint Services	0	1,500	1,500
428.300	Equipment Maint Services	631	700	1,200
428.600	Road Maintenance Services	568	10,000	10,000
428.920	Other Maintenance Service	358	0	0
Total	Maintenance Services	1,557	12,200	12,700
EX29-Other Contractual				
429.600	Vehicle and Junk Removal	900	15,000	20,000
429.710	Testing	0	700	700
429.900	Other Contractual	11,312	81,820	132,125
Total	Other Contractual	12,212	97,520	152,825
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,988	3,000	3,000
Total	Office Supplies	1,988	3,000	3,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	2,466	1,800
431.300	Equipment Maint Supplies	266	200	200
431.400	Grounds Maint Supplies	0	75	75
431.900	Other Maint. Supplies	44	500	500
Total	Maintenance Supplies	310	3,241	2,575



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 141-Land Management				
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	1,173	7,000	5,000
Total	Fuel/Oil-Vehicle Use	1,173	7,000	5,000
EX33-Misc Supplies				
433.100	Personnel Supplies	0	150	150
433.300	Books/Subscriptions	0	550	550
433.900	Other Supplies	2,343	13,140	15,000
Total	Misc Supplies	2,343	13,840	15,700
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,700	0	5,000
434.100	Other Equip under \$5,000	1,868	803	1,500
434.300	Furniture Under \$5,000	425	297	600
Total	Equipment Under \$5,000	4,993	1,100	7,100
EX51-Equipment Over \$5000				
451.200	Vehicles	0	30,526	0
Total	Equipment Over \$5000	0	30,526	0
EX55-Land Acquisitions				
455.000	Land Acquisitions	0	305	0
Total	Land Acquisitions	0	305	0
Division Total:	Land Management	294,379	640,350	1,025,102



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX11-Salaries & Wages				
411.100	Permanent Wages	56,280	58,229	103,947
411.200	Temp Wages & Adjmts	1,410	25,300	37,691
411.300	Overtime Wages	21	2,000	2,000
Total Salaries & Wages		57,711	85,529	143,638
EX12-Benefits				
412.100	Insurance Contrib	13,980	14,460	23,310
412.190	Life Insurance	86	86	143
412.200	Unemployment Contrib	347	514	862
412.300	Medicare	881	1,241	2,083
412.400	Retirement Contrib. - DB Plan	8,833	21,490	46,649
412.410	PERS Tier IV - DC Plan	7,150	0	0
412.411	PERS Tier IV - Health Plan	173	0	0
412.412	PERS Tier IV - HRA	535	0	0
412.413	PERS Tier IV - OD&D	52	0	0
412.600	Workers Compensation	762	1,242	2,292
412.700	Sbs Contribution	3,538	5,243	8,805
Total Benefits		36,337	44,276	84,144
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	1,000	1,000
Total Expenses Within Borough		0	1,000	1,000
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	400	400
414.200	Exp Reimb- Outside Boro	1,190	2,600	4,750
414.400	Travel Tickets	654	2,100	3,150
Total Expenses Outside Of Boro		1,844	5,100	8,300
EX23-Printing				
423.000	Printing	72	100	100
Total Printing		72	100	100
EX25-Rental/Lease				
425.300	Equipment Rental	1,582	2,000	2,000
Total Rental/Lease		1,582	2,000	2,000
EX26-Professional Charges				
426.200	Legal	0	4,590	5,000
426.300	Dues & Fees	100	600	600
426.600	Computer Software	0	612	2,000
426.900	Other Professional Chgs	0	64,737	80,000
Total Professional Charges		100	70,539	87,600



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 203-LAND MANAGEMENT DEPARTMENT 170-Community Development DIVISION 145-Community Develop-Admin				
EX27-Insurance & Bond				
427.500	Liability Insurance	142	170	170
Total Insurance & Bond		142	170	170
EX28-Maintenance Services				
428.300	Equipment Maint Services	373	1,500	1,500
Total Maintenance Services		373	1,500	1,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,105	3,375	5,595
429.900	Other Contractual	0	45,000	25,000
Total Other Contractual		1,105	48,375	30,595
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,682	4,600	4,600
Total Office Supplies		2,682	4,600	4,600
EX33-Misc Supplies				
433.100	Personnel Supplies	85	300	300
433.110	Clothing	0	410	0
433.300	Books/Subscriptions	44	500	500
433.900	Other Supplies	0	200	200
Total Misc Supplies		129	1,410	1,000
EX34-Equipment Under \$5,000				
434.300	Furniture Under \$5,000	0	600	600
Total Equipment Under \$5,000		0	600	600
Division Total: Community Develop-Admin		102,077	265,199	365,247
Department Total: Community Development		396,456	905,549	1,390,349
Fund Total: LAND MANAGEMENT		723,360	1,074,049	1,560,849

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 2015**

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	279,860		200	280,060	260,703	25,013	-	285,716
249	West Lakes FSA	2,058,510	24,500	1,000	2,084,010	1,716,483	176,038	225,000	2,117,521
250	Wasilla-Lakes FSA	8,084,590	23,500	104,000	8,212,090	6,724,969	591,955	1,936,000	9,252,924
251	Butte FSA	782,290		500	782,790	523,622	86,637	125,000	735,259
253	Sutton FSA	227,170	5,000	200	232,370	171,985	26,041	-	198,026
254	Talkeetna FSA	350,640	13,000	200	363,840	263,297	53,218	-	316,515
258	Willow FSA	404,540		300	404,840	419,696	57,891	-	477,587
259	Gr Palmer Cons FSA	1,035,680		2,000	1,037,680	448,216	41,983	60,000	550,199
	TOTALS	13,223,280	66,000	108,400	13,397,680	10,528,971	1,058,776	2,346,000	13,933,747

REVENUE DETAIL: FIRE SERVICE AREAS

FUND	SERVICE AREA NAME	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
248	Caswell Lakes FSA	266,096	267,510	280,060
249	West Lakes FSA	1,960,760	1,944,056	2,084,010
250	Wasilla-Lakes FSA	8,035,748	7,932,396	8,212,090
251	Butte FSA	750,392	738,083	782,790
253	Sutton FSA	208,449	230,231	232,370
254	Talkeetna FSA	321,323	313,463	363,840
258	Willow FSA	356,040	390,400	404,840
259	Greater Palmer Consolidated	1,014,125	999,051	1,037,680
	TOTAL FSA	12,912,933	12,815,190	13,397,680

EXPENDITURE DETAIL: FIRE SERVICE AREAS

Fund	Service Area Name	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
248	Caswell FSA	200,230	283,845	285,716
249	West Lakes FSA	2,217,286	2,275,903	2,117,521
250	Wasilla-Lakes FSA	7,772,346	9,770,282	9,252,924
251	Butte FSA	449,616	1,137,496	735,259
253	Sutton FSA	230,575	414,077	198,026
254	Talkeetna FSA	189,761	416,953	316,515
258	Willow FSA	309,983	628,463	477,587
259	Greater Palmer Consolidated	862,330	1,125,333	550,199
	TOTAL FSA	12,232,127	16,052,352	13,933,747

RECONCILIATION OF FUND BALANCE: 248

CASWELL FIRE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	266,096	267,510	280,060
TOTAL EXPENDITURES	200,230	283,845	285,716

Audit balance as of 06/30/2013 287,268

Estimated revenues 2013-2014 fiscal year 267,510

Estimated expenditures 2013-2014 fiscal year (283,845)
 Loan - Principal Payment (30,000)

Estimated adjustment to fund balance (46,335)

Estimated fund balance 06/30/2014 240,933

Estimated revenues 2014-2015 fiscal year 280,060

Estimated expenditures 2014-2015 fiscal year (285,716)
 Loan – Principal Payment (30,000)

Estimated FY2015 adjustment to fund balance (35,656)

Estimated fund balance 6/30/2015 205,277

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$97,807,150. 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	91,713,030	271,400	0	9,500	261,900
Sr Cit/Vet	6,094,120	18,000	18,000	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	97,807,150	289,400	18,000	9,500	261,900

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$261,900
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Tax/State Collected	2,960

361 000 INTEREST EARNINGS

361.100	Interest on Investments	<u>200</u>
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TOTAL ESTIMATED REVENUES \$280,060

**SCHEDULE OF LONG TERM DEBT:
FISCAL YEAR 2015**

**CASWELL FSA
REVOLVING LOAN, FUND 248**

FSA REVOLVING LOAN	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
Caswell FSA	90,000	30,000	30,000	48	30,048	-
TOTAL DEBT SERVICE REQUIREMENTS		30,000	30,000	48	30,048	-



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	229,226	249,400	261,900
311.102	Real Property-Delinquent	22,880	10,000	10,000
311.400	Penalty & Interest	8,791	5,000	5,000
311.500	Vehicle Tax State Collec	4,190	2,860	2,960
Total	General Property Taxes	265,087	267,260	279,860
RE37-Other State Revenue				
337.800	State PERS Relief	384	0	0
Total	Other State Revenue	384	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	556	250	200
Total	Interest Earnings	556	250	200
RE69-Other Revenue Sources				
369.100	Miscellaneous	69	0	0
Total	Other Revenue Sources	69	0	0
Division Total:	Non-Departmental	266,096	\$267,510	\$280,060
Department Total:	Non-Departmental	266,096	\$267,510	\$280,060
Fund Total:	CASWELL FSA #135	266,096	\$267,510	\$280,060



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,625	38,312	40,723
411.200	Temp Wages & Adjmts	0	6,500	2,000
411.300	Overtime Wages	318	500	500
411.400	Nonemployee Compensation	25,277	26,000	22,000
Total Salaries & Wages		28,220	71,312	65,223
EX12-Benefits				
412.100	Insurance Contrib	829	13,014	13,054
412.150	On-Call Health Insurance	12	1,248	994
412.190	Life Insurance	6	78	81
412.200	Unemployment Contrib	18	272	260
412.300	Medicare	409	1,034	946
412.400	Retirement Contrib. - DB Plan	778	13,848	18,151
412.410	PERS Tier IV - DC Plan	72	0	0
412.411	PERS Tier IV - Health Plan	5	0	0
412.412	PERS Tier IV - HRA	146	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	2,424	6,856	6,547
412.700	Sbs Contribution	1,728	4,372	3,999
Total Benefits		6,429	40,722	44,032
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	150
413.200	Expense Reimb-Within Boro	0	250	250
413.900	Other Exp - Within Boro	0	0	200
Total Expenses Within Borough		0	250	600
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	450	600
414.400	Travel Tickets	0	500	1,400
Total Expenses Outside Of Boro		0	950	2,000
EX21-Communications				
421.100	Telephone	1,253	3,000	6,800
421.200	Postage	0	250	500
421.300	Communication Network	0	2,400	0
Total Communications		1,253	5,650	7,300
EX22-Advertising				
422.000	Advertising	0	1,025	1,500
Total Advertising		0	1,025	1,500



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX23-Printing				
423.000	Printing	0	455	950
Total Printing		0	455	950
EX24-Utilities-Building Oprtns				
424.100	Electricity	691	7,000	9,000
424.400	Lp-Propane	0	100	100
424.500	Garbage Pickups	329	200	1,500
424.600	Heating Fuel-Oil	3,017	12,000	18,000
Total Utilities-Building Oprtns		4,037	19,300	28,600
EX25-Rental/Lease				
425.300	Equipment Rental	615	2,050	1,900
Total Rental/Lease		615	2,050	1,900
EX26-Professional Charges				
426.300	Dues & Fees	298	10,600	400
426.600	Computer Software	157	1,300	2,600
426.900	Other Professional Chgs	0	2,050	2,050
Total Professional Charges		455	13,950	5,050
EX27-Insurance & Bond				
427.200	Vehicle Insurance	1,149	1,330	1,300
427.500	Liability Insurance	58	70	150
Total Insurance & Bond		1,207	1,400	1,450
EX28-Maintenance Services				
428.100	Building Maint Services	0	1,300	1,000
428.200	Grounds Maint Services	1,234	3,550	3,600
428.300	Equipment Maint Services	0	425	1,000
428.400	Vehicle Maint Services	7,734	5,500	6,300
428.500	Commun Equip Maint Servic	0	1,300	1,300
428.920	Other Maintenance Service	0	400	400
Total Maintenance Services		8,968	12,475	13,600
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,250	1,150
429.210	Training/Instructor Fees	459	2,225	3,500
429.710	Testing	0	500	500
429.900	Other Contractual	2,686	4,775	4,500
Total Other Contractual		3,145	8,750	9,650
EX30-Office Supplies				
430.100	Office Supplies < \$500	71	600	500
430.200	Copier/Fax Supplies	0	150	150
Total Office Supplies		71	750	650



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	12,787	15,200	14,000
431.200	Building Maint Supplies	10	1,000	1,000
431.300	Equipment Maint Supplies	41	800	900
431.400	Grounds Maint Supplies	0	400	500
Total	Maintenance Supplies	12,838	17,400	16,400
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	247	800	800
432.200	Gas	1,577	4,500	5,000
Total	Fuel/Oil-Vehicle Use	1,824	5,300	5,800
EX33-Misc Supplies				
433.100	Personnel Supplies	268	500	750
433.110	Clothing	7,162	5,469	12,000
433.120	Tools under \$500	220	400	900
433.200	Medical Supplies	8	150	150
433.300	Books/Subscriptions	0	150	150
433.500	Training Supplies	0	300	300
433.900	Other Supplies	1,512	600	1,200
Total	Misc Supplies	9,170	7,569	15,450
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	495	2,500
434.100	Other Equip under \$5,000	547	9,231	20,000
434.300	Furniture Under \$5,000	245	2,000	8,000
Total	Equipment Under \$5,000	792	11,726	30,500
EX41-Debt Service				
441.210	Dbt Srv-Interest-Fire	0	96	48
Total	Debt Service	0	96	48
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	14,000	13,352	13,675
443.110	Telecomm-Admin & Audit	2,241	1,853	3,286
443.300	Maintenance	50	1,500	1,500
443.305	Fleet Maintenance	0	1,110	6,552
Total	Intra Govern/Recov Expens	16,291	17,815	25,013
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	946	2,600	0
Total	Capital Project Transfers	946	2,600	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	200	10,000
Total	Equipment Over \$5000	0	200	10,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 248-CASWELL FSA #135 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX56-Small Bldg Const/Imprv				
456.000	Small Blding Or Const Sup	103,969	42,100	0
Total	Small Bldg Const/Imprv	103,969	42,100	0
	Division Total: Non-Departmental	200,230	283,845	285,716
	Department Total: Non-Departmental	200,230	283,845	285,716
Fund Total:	CASWELL FSA #135	200,230	283,845	285,716

RECONCILIATION OF FUND BALANCE: 249

WEST LAKES FIRE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,960,760	1,944,056	2,084,010
TOTAL EXPENDITURES	2,217,286	2,275,903	2,117,521

Audit balance as of 06/30/2013 997,806

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

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

Estimated adjustment to fund balance (331,847)

Estimated fund balance 06/30/2014 665,959

Estimated revenues 2014-2015 fiscal year 2,084,010

Estimated expenditures 2014-2015 fiscal year (1,892,521)
 Capital Projects (225,000)

Estimated FY2015 adjustment to fund balance (33,511)

Estimated fund balance 6/30/2015 632,448

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$1,248,983,920. A mill rate of 1.78 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	1,138,448,310	2,026,400	0	71,500	1,954,900
Sr Cit/Vet	105,133,840	187,100	187,100	0	0
Farm	4,279,270	0	0	0	0
Personal	1,122,500	1,900	0	0	1,900
Total	1,248,983,920	2,215,400	187,100	71,500	1,956,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,954,900
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	1,900
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Tax/State Collected	31,710

342 000 RENTAL INCOME

342 400	Rent for one borough ambulance plus meeting area	24,500
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361 000 INTEREST

361 100	Interest on Investments	<u>1,000</u>
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TOTAL ESTIMATED REVENUES \$2,084,010



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,725,114	1,796,100	1,954,900
311.102	Real Property-Delinquent	64,700	50,000	50,000
311.200	Personal Property	1,814	2,423	1,900
311.400	Penalty & Interest	28,770	20,000	20,000
311.500	Vehicle Tax State Collec	45,060	30,733	31,710
Total	General Property Taxes	1,865,458	1,899,256	2,058,510
RE37-Other State Revenue				
337.800	State PERS Relief	3,875	0	0
Total	Other State Revenue	3,875	0	0
RE42-Public Safety				
342.400	Building Rental	23,000	43,000	24,500
Total	Public Safety	23,000	43,000	24,500
RE61-Interest Earnings				
361.100	Interest On Investments	2,264	1,800	1,000
Total	Interest Earnings	2,264	1,800	1,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	56,350	0	0
Total	Transfer From Other Funds	56,350	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	9,813	0	0
Total	Other Revenue Sources	9,813	0	0
Division Total:	Non-Departmental	1,960,760	\$1,944,056	\$2,084,010
Department Total:	Non-Departmental	1,960,760	\$1,944,056	\$2,084,010
Fund Total:	WEST LAKES FSA #136	1,960,760	\$1,944,056	\$2,084,010



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	142,965	205,187	188,440
411.200	Temp Wages & Adjmts	12,767	5,000	5,000
411.300	Overtime Wages	5,029	20,000	20,000
411.400	Nonemployee Compensation	462,342	500,000	500,000
Total Salaries & Wages		623,103	730,187	713,440
EX12-Benefits				
412.100	Insurance Contrib	50,083	77,120	68,532
412.150	On-Call Health Insurance	2,686	23,992	22,581
412.190	Life Insurance	306	458	421
412.200	Unemployment Contrib	966	1,380	1,281
412.300	Medicare	8,649	10,589	10,345
412.400	Retirement Contrib. - DB Plan	7,855	80,347	91,776
412.410	PERS Tier IV - DC Plan	22,408	0	0
412.411	PERS Tier IV - Health Plan	617	0	0
412.412	PERS Tier IV - HRA	4,648	0	0
412.413	PERS Tier IV - OD&D	694	0	0
412.600	Workers Compensation	54,305	70,213	71,673
412.700	Sbs Contribution	38,185	44,761	43,734
Total Benefits		191,402	308,860	310,343
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	0	500	0
Total Expenses Within Borough		0	500	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	400	0
414.200	Exp Reimb- Outside Boro	3,274	7,000	7,000
414.400	Travel Tickets	3,204	7,000	7,000
Total Expenses Outside Of Boro		6,478	14,400	14,000
EX21-Communications				
421.100	Telephone	15,171	17,200	32,200
421.200	Postage	678	5,000	5,000
421.300	Communication Network	0	10,800	0
Total Communications		15,849	33,000	37,200
EX22-Advertising				
422.000	Advertising	0	1,500	1,500
Total Advertising		0	1,500	1,500
EX23-Printing				
423.000	Printing	1,548	5,000	5,000
Total Printing		1,548	5,000	5,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	28,678	51,000	50,000
424.300	Natural Gas	8,651	32,000	32,000
424.400	Lp-Propane	0	300	300
424.500	Garbage Pickups	3,126	4,500	4,500
424.600	Heating Fuel-Oil	3,463	10,000	11,600
Total	Utilities-Building Oprtns	43,918	97,800	98,400
EX25-Rental/Lease				
425.200	Building Rental	650	1,000	2,500
425.300	Equipment Rental	612	2,500	2,500
Total	Rental/Lease	1,262	3,500	5,000
EX26-Professional Charges				
426.300	Dues & Fees	2,663	7,000	7,000
426.600	Computer Software	4,877	10,000	10,000
426.900	Other Professional Chgs	1,603	54,100	54,000
Total	Professional Charges	9,143	71,100	71,000
EX27-Insurance & Bond				
427.100	Property Insurance	7,547	8,680	8,500
427.200	Vehicle Insurance	25,323	29,130	26,000
427.500	Liability Insurance	1,200	1,380	1,500
Total	Insurance & Bond	34,070	39,190	36,000
EX28-Maintenance Services				
428.100	Building Maint Services	12,903	17,000	17,000
428.200	Grounds Maint Services	10,661	5,000	5,000
428.300	Equipment Maint Services	17,096	15,000	18,600
428.400	Vehicle Maint Services	18,621	30,000	30,000
428.500	Commun Equip Maint Servic	696	4,000	4,000
428.920	Other Maintenance Service	3,806	4,400	5,500
Total	Maintenance Services	63,783	75,400	80,100
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	3,191	13,700	10,000
429.210	Training/Instructor Fees	460	15,000	7,500
429.710	Testing	614	1,000	1,000
429.900	Other Contractual	16,680	18,000	18,000
Total	Other Contractual	20,945	47,700	36,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,706	5,500	6,000
430.200	Copier/Fax Supplies	1,198	3,000	3,000
Total	Office Supplies	2,904	8,500	9,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 249-WEST LAKES FSA #136 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	43,070	70,000	70,000
431.200	Building Maint Supplies	19,076	10,000	20,000
431.300	Equipment Maint Supplies	13,732	13,500	14,000
431.400	Grounds Maint Supplies	3,482	2,750	3,000
Total	Maintenance Supplies	79,360	96,250	107,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	362	3,000	3,000
432.200	Gas	51,584	70,000	70,000
Total	Fuel/Oil-Vehicle Use	51,946	73,000	73,000
EX33-Misc Supplies				
433.100	Personnel Supplies	14,550	15,000	15,000
433.110	Clothing	6,616	20,000	20,000
433.120	Tools under \$500	1,414	10,000	10,000
433.200	Medical Supplies	454	1,000	1,000
433.300	Books/Subscriptions	1,299	3,000	3,000
433.500	Training Supplies	13,101	15,000	15,000
433.900	Other Supplies	5,044	15,000	15,000
Total	Misc Supplies	42,478	79,000	79,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	9,407	18,000	15,000
434.100	Other Equip under \$5,000	5,191	15,000	15,000
434.300	Furniture Under \$5,000	1,912	10,000	10,000
Total	Equipment Under \$5,000	16,510	43,000	40,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	108,256	114,390	94,825
443.110	Telecomm-Admin & Audit	58,143	80,531	63,937
443.300	Maintenance	10,986	17,000	14,000
443.305	Fleet Maintenance	0	11,095	3,276
Total	Intra Govern/Recov Expens	177,385	223,016	176,038
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	832,500	325,000	225,000
Total	Capital Project Transfers	832,500	325,000	225,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	2,702	0	0
Total	Equipment Over \$5000	2,702	0	0
Division Total: Non-Departmental		2,217,286	2,275,903	2,117,521
Department Total: Non-Departmental		2,217,286	2,275,903	2,117,521
Fund Total: WEST LAKES FSA #136		2,217,286	2,275,903	2,117,521

RECONCILIATION OF FUND BALANCE: 250

WASILLA-LAKES FIRE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	8,035,748	7,932,396	8,212,090
TOTAL EXPENDITURES	7,772,346	9,770,282	9,252,924

Audit balance as of 06/30/2013 5,906,359

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

Estimated expenditures 2013-2014 fiscal year (6,675,582)
 Capital Projects (3,094,700)

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

Estimated fund balance 6/30/2014 4,068,473

Estimated revenues 2014-2015 fiscal year 8,212,090

Estimated expenditures 2014-2015 fiscal year (6,739,581)
 Capital Projects (1,936,000)
 Debt Service (577,343)

Estimated FY2015 adjustment to fund balance (1,040,834)

Estimated fund balance 6/30/2015 3,027,639

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$4,416,409,680. 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	4,013,712,120	7,987,200	0	281,900	7,705,300
Sr Cit/Vet	329,871,460	656,400	656,400	0	0
Farm	25,052,600	0	0	0	0
Personal	47,773,500	95,000	0	3,300	91,700
Total	4,416,409,680	8,738,600	656,400	285,200	7,797,000

311 000 GENERAL PROPERTY TAXES

, 311 100	Real Property Taxes - Current	\$7,705,300
311 102	Real Property Taxes - Delinquent	150,000
311 200	Personal Property Taxes	91,700
311 400	Penalty & Interest on Delinquent Taxes	50,000
311 500	Vehicle Tax/State Collected	87,590

341 000 FEES

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

342.400	Building Rental	23,500
342 900	Fire-False Alarms	500
342 910	Fire-Illegal Burns	500

361 000 INTEREST

361 100	Interest on Investments	<u>3,000</u>
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TOTAL ESTIMATED REVENUES \$8,212,090



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	7,304,196	7,396,200	7,705,300
311.102	Real Property-Delinquent	151,236	150,000	150,000
311.200	Personal Property	81,043	109,316	91,700
311.202	Personal Property-Delinq	23	0	0
311.400	Penalty & Interest	69,434	60,000	50,000
311.500	Vehicle Tax State Collec	124,460	84,880	87,590
Total	General Property Taxes	7,730,392	7,800,396	8,084,590
RE37-Other State Revenue				
337.800	State PERS Relief	129,513	0	0
Total	Other State Revenue	129,513	0	0
RE41-General Government				
341.900	Miscellaneous Fees	1,335	0	0
341.971	Fire Plan Review Fees	141,343	100,000	100,000
Total	General Government	142,678	100,000	100,000
RE42-Public Safety				
342.400	Building Rental	2,170	24,500	23,500
342.900	Fire - False Alarms	300	500	500
342.910	Fire - Illegal Burns	181	500	500
342.920	Fire - Vehicles	0	500	0
Total	Public Safety	2,651	26,000	24,500
RE61-Interest Earnings				
361.100	Interest On Investments	11,686	6,000	3,000
Total	Interest Earnings	11,686	6,000	3,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	10,469	0	0
Total	Transfer From Other Funds	10,469	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	8,359	0	0
Total	Other Revenue Sources	8,359	0	0
Division Total:	Non-Departmental	8,035,748	\$7,932,396	\$8,212,090
Department Total:	Non-Departmental	8,035,748	\$7,932,396	\$8,212,090
Fund Total:	WASILLA-LAKES FSA #130	8,035,748	\$7,932,396	\$8,212,090



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	521,555	789,246	799,810
411.200	Temp Wages & Adjmts	0	81,475	84,733
411.300	Overtime Wages	57,222	97,500	97,500
411.400	Nonemployee Compensation	687,963	938,336	938,336
Total Salaries & Wages		1,266,740	1,906,557	1,920,379
EX12-Benefits				
412.100	Insurance Contrib	165,067	301,732	288,578
412.150	On-Call Health Insurance	3,053	45,024	42,378
412.190	Life Insurance	1,007	1,791	1,771
412.200	Unemployment Contrib	3,473	5,810	5,893
412.300	Medicare	18,357	27,646	27,846
412.400	Retirement Contrib. - DB Plan	189,948	316,391	395,086
412.410	PERS Tier IV - DC Plan	16,143	0	0
412.411	PERS Tier IV - Health Plan	488	0	0
412.412	PERS Tier IV - HRA	5,654	0	0
412.413	PERS Tier IV - OD&D	144	0	0
412.600	Workers Compensation	105,591	177,814	187,145
412.700	Sbs Contribution	77,655	116,872	117,720
Total Benefits		586,580	993,080	1,066,417
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	100	0	0
414.200	Exp Reimb- Outside Boro	8,280	27,540	27,430
414.400	Travel Tickets	3,836	22,500	22,600
Total Expenses Outside Of Boro		12,216	50,040	50,030
EX21-Communications				
421.100	Telephone	48,623	78,660	119,364
421.200	Postage	305	1,850	3,050
421.300	Communication Network	1,637	11,904	0
Total Communications		50,565	92,414	122,414
EX22-Advertising				
422.000	Advertising	885	17,300	17,300
Total Advertising		885	17,300	17,300
EX23-Printing				
423.000	Printing	741	12,250	12,250
Total Printing		741	12,250	12,250



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	37,905	64,272	64,272
424.300	Natural Gas	23,184	37,600	37,600
424.400	Lp-Propane	13	3,600	5,440
424.500	Garbage Pickups	2,988	5,287	4,912
424.550	Recycling Pickups	0	0	400
424.600	Heating Fuel-Oil	8,300	10,000	10,000
Total	Utilities-Building Oprtns	72,390	120,759	122,624
EX25-Rental/Lease				
425.200	Building Rental	25,195	52,808	51,308
425.300	Equipment Rental	3,662	6,385	6,035
Total	Rental/Lease	28,857	59,193	57,343
EX26-Professional Charges				
426.300	Dues & Fees	4,032	9,650	10,200
426.600	Computer Software	13,664	29,600	36,600
426.900	Other Professional Chgs	1,303	62,910	80,410
Total	Professional Charges	18,999	102,160	127,210
EX27-Insurance & Bond				
427.100	Property Insurance	41,516	47,750	37,000
427.200	Vehicle Insurance	63,786	73,360	85,000
427.500	Liability Insurance	3,259	3,750	4,000
427.900	Insurance Deductible	1,066	0	0
Total	Insurance & Bond	109,627	124,860	126,000
EX28-Maintenance Services				
428.100	Building Maint Services	12,711	26,885	26,885
428.200	Grounds Maint Services	1,760	6,600	6,600
428.300	Equipment Maint Services	22,020	38,900	67,500
428.400	Vehicle Maint Services	42,448	126,500	126,500
428.500	Commun Equip Maint Servic	4,343	15,400	15,400
428.920	Other Maintenance Service	2,587	5,000	5,000
Total	Maintenance Services	85,869	219,285	247,885
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	9,805	62,200	61,895
429.210	Training/Instructor Fees	460	9,000	9,000
429.710	Testing	1,886	10,700	8,700
429.900	Other Contractual	13,130	9,000	31,800
Total	Other Contractual	25,281	90,900	111,395



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,473	9,250	9,250
430.200	Copier/Fax Supplies	615	3,000	3,000
Total	Office Supplies	3,088	12,250	12,250
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	108,269	116,500	116,500
431.200	Building Maint Supplies	26,435	28,200	28,200
431.300	Equipment Maint Supplies	41,812	64,750	64,750
431.400	Grounds Maint Supplies	2,798	8,200	9,200
431.900	Other Maint. Supplies	0	2,200	2,200
Total	Maintenance Supplies	179,314	219,850	220,850
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	3,468	4,500	4,800
432.200	Gas	103,118	113,400	123,740
Total	Fuel/Oil-Vehicle Use	106,586	117,900	128,540
EX33-Misc Supplies				
433.100	Personnel Supplies	31,871	73,800	88,500
433.110	Clothing	13,970	182,300	187,100
433.120	Tools under \$500	8,676	20,800	20,800
433.200	Medical Supplies	1,187	5,400	5,400
433.300	Books/Subscriptions	4,260	15,140	15,140
433.500	Training Supplies	29,487	32,000	32,000
433.900	Other Supplies	130,562	145,000	146,000
Total	Misc Supplies	220,013	474,440	494,940
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,519	24,000	21,000
434.100	Other Equip under \$5,000	51,341	141,000	170,950
434.300	Furniture Under \$5,000	20,075	47,000	48,500
Total	Equipment Under \$5,000	72,935	212,000	240,450
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	191,053	194,651	292,536
443.110	Telecomm-Admin & Audit	261,957	302,029	216,453
443.300	Maintenance	13,327	20,000	15,000
443.305	Fleet Maintenance	0	25,518	58,966
Total	Intra Govern/Recov Expens	466,337	542,198	582,955
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	3,420,000	3,094,700	1,936,000
Total	Capital Project Transfers	3,420,000	3,094,700	1,936,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	39,812	101,250	137,900
451.200	Vehicles	27,271	10,000	0
451.300	Furniture over \$5,000	0	11,000	0
Total	Equipment Over \$5000	67,083	122,250	137,900
Division Total:	Non-Departmental	6,794,106	8,584,386	7,735,132
Department Total:	Non-Departmental	6,794,106	8,584,386	7,735,132



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment				
EX11-Salaries & Wages				
411.100	Permanent Wages	193,561	187,975	195,622
411.200	Temp Wages & Adjmts	3,692	57,460	59,816
411.300	Overtime Wages	22,206	24,000	30,000
Total	Salaries & Wages	219,459	269,435	285,438
EX12-Benefits				
412.100	Insurance Contrib	62,217	65,070	62,937
412.190	Life Insurance	380	387	387
412.200	Unemployment Contrib	1,317	1,617	1,713
412.300	Medicare	3,183	3,907	4,139
412.400	Retirement Contrib. - DB Plan	72,615	75,633	99,342
412.410	PERS Tier IV - DC Plan	5,985	0	0
412.411	PERS Tier IV - Health Plan	163	0	0
412.412	PERS Tier IV - HRA	1,245	0	0
412.413	PERS Tier IV - OD&D	47	0	0
412.600	Workers Compensation	15,524	23,283	25,824
412.700	Sbs Contribution	13,453	16,517	17,498
Total	Benefits	176,129	186,414	211,840
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	301	7,350	8,350
414.400	Travel Tickets	0	5,200	6,200
Total	Expenses Outside Of Boro	301	12,550	14,550
EX21-Communications				
421.100	Telephone	0	0	2,400
421.200	Postage	0	1,200	700
Total	Communications	0	1,200	3,100
EX22-Advertising				
422.000	Advertising	0	400	200
Total	Advertising	0	400	200
EX23-Printing				
423.000	Printing	0	1,000	1,500
Total	Printing	0	1,000	1,500
EX25-Rental/Lease				
425.300	Equipment Rental	5,120	5,600	5,600
Total	Rental/Lease	5,120	5,600	5,600
EX26-Professional Charges				
426.300	Dues & Fees	115	750	750
426.600	Computer Software	2,877	10,000	10,000
Total	Professional Charges	2,992	10,750	10,750



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 320-Fire Code Deferment				
EX27-Insurance & Bond				
427.500	Liability Insurance	456	530	550
Total Insurance & Bond		456	530	550
EX28-Maintenance Services				
428.300	Equipment Maint Services	851	1,750	1,750
Total Maintenance Services		851	1,750	1,750
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,370	6,300	6,400
429.210	Training/Instructor Fees	0	1,000	1,000
429.900	Other Contractual	0	5,400	1,200
Total Other Contractual		1,370	12,700	8,600
EX30-Office Supplies				
430.100	Office Supplies < \$500	226	2,700	2,700
430.200	Copier/Fax Supplies	0	1,000	1,500
Total Office Supplies		226	3,700	4,200
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	170	1,100	500
Total Maintenance Supplies		170	1,100	500
EX33-Misc Supplies				
433.100	Personnel Supplies	0	1,130	1,200
433.110	Clothing	0	4,930	4,930
433.120	Tools under \$500	0	0	500
433.300	Books/Subscriptions	608	2,000	2,000
433.500	Training Supplies	0	500	600
433.900	Other Supplies	0	2,350	2,350
Total Misc Supplies		608	10,910	11,580
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	5,000	4,800
434.100	Other Equip under \$5,000	1,609	4,000	6,000
434.300	Furniture Under \$5,000	0	3,000	3,000
Total Equipment Under \$5,000		1,609	12,000	13,800
EX51-Equipment Over \$5000				
451.300	Furniture over \$5,000	0	0	40,000
Total Equipment Over \$5000		0	0	40,000
Division Total: Fire Code Deferment		409,291	530,039	613,958



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX21-Communications				
421.100	Telephone	13,916	12,059	33,550
421.300	Communication Network	0	15,600	0
Total Communications		13,916	27,659	33,550
EX24-Utilities-Building Oprtns				
424.100	Electricity	23,801	44,318	44,318
424.200	Water & Sewer	4,250	5,646	5,646
424.300	Natural Gas	26,397	45,490	45,490
424.500	Garbage Pickups	1,774	3,501	3,501
424.550	Recycling Pickups	419	663	663
Total Utilities-Building Oprtns		56,641	99,618	99,618
EX25-Rental/Lease				
425.300	Equipment Rental	198	550	550
Total Rental/Lease		198	550	550
EX26-Professional Charges				
426.300	Dues & Fees	61	0	0
426.600	Computer Software	0	2,266	2,266
426.900	Other Professional Chgs	1,355	1,489	1,489
Total Professional Charges		1,416	3,755	3,755
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	550
Total Insurance & Bond		0	0	550
EX28-Maintenance Services				
428.100	Building Maint Services	7,501	14,855	9,105
428.200	Grounds Maint Services	413	2,420	2,420
428.300	Equipment Maint Services	1,459	3,300	3,300
Total Maintenance Services		9,373	20,575	14,825
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	62	72	0
429.900	Other Contractual	2,299	2,820	1,303
Total Other Contractual		2,361	2,892	1,303
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	1,439	5,713	6,713
431.300	Equipment Maint Supplies	280	370	1,595
431.400	Grounds Maint Supplies	0	525	825
Total Maintenance Supplies		1,719	6,608	9,133
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	340	956	1,320
Total Fuel/Oil-Vehicle Use		340	956	1,320



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 350-Emergency Services Bldg				
EX33-Misc Supplies				
433.120	Tools under \$500	0	405	605
433.900	Other Supplies	175	858	858
Total Misc Supplies		175	1,263	1,463
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,760	1,760
434.100	Other Equip under \$5,000	1,102	2,640	2,640
434.300	Furniture Under \$5,000	0	2,223	3,448
Total Equipment Under \$5,000		1,102	6,623	7,848
EX43-Intra Govern/Recov Expens				
443.300	Maintenance	6,356	9,000	9,000
Total Intra Govern/Recov Expens		6,356	9,000	9,000
EX45-Operating Fund Transfers				
445.142	Trnfr To- Debt Svc (COPs)	475,352	476,358	577,343
Total Operating Fund Transfers		475,352	476,358	577,343
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	3,300
Total Equipment Over \$5000		0	0	3,300
Division Total:	Emergency Services Bldg	568,949	655,857	763,558



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station !				
EX21-Communications				
421.100	Telephone	0	0	24,778
Total	Communications	0	0	24,778
EX24-Utilities-Building Oprtns				
424.100	Electricity	0	0	37,066
424.300	Natural Gas	0	0	38,046
424.500	Garbage Pickups	0	0	2,928
424.550	Recycling Pickups	0	0	555
Total	Utilities-Building Oprtns	0	0	78,595
EX25-Rental/Lease				
425.300	Equipment Rental	0	0	460
Total	Rental/Lease	0	0	460
EX26-Professional Charges				
426.600	Computer Software	0	0	1,895
426.900	Other Professional Chgs	0	0	1,246
Total	Professional Charges	0	0	3,141
EX27-Insurance & Bond				
427.500	Liability Insurance	0	0	850
Total	Insurance & Bond	0	0	850
EX28-Maintenance Services				
428.100	Building Maint Services	0	0	7,615
428.200	Grounds Maint Services	0	0	2,024
428.300	Equipment Maint Services	0	0	2,760
Total	Maintenance Services	0	0	12,399
EX29-Other Contractual				
429.900	Other Contractual	0	0	1,090
Total	Other Contractual	0	0	1,090
EX31-Maintenance Supplies				
431.200	Building Maint Supplies	0	0	5,614
431.300	Equipment Maint Supplies	0	0	1,334
431.400	Grounds Maint Supplies	0	0	690
Total	Maintenance Supplies	0	0	7,638
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	0	0	800
Total	Fuel/Oil-Vehicle Use	0	0	800



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 250-WASILLA-LAKES FSA #130 DEPARTMENT 160-Emergency Services DIVISION 351-Emergency Services Station 1				
EX33-Misc Supplies				
433.120	Tools under \$500	0	0	483
433.900	Other Supplies	0	0	718
Total Misc Supplies		0	0	1,201
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	0	1,472
434.100	Other Equip under \$5,000	0	0	2,208
434.300	Furniture Under \$5,000	0	0	2,884
Total Equipment Under \$5,000		0	0	6,564
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	2,760
Total Equipment Over \$5000		0	0	2,760
Division Total: Emergency Services Station 51		0	0	140,276
Department Total: Emergency Services		978,240	1,185,896	1,517,792
Fund Total: WASILLA-LAKES FSA #130		7,772,346	9,770,282	9,252,924

RECONCILIATION OF FUND BALANCE: 251

BUTTE FIRE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	750,392	738,083	782,790
TOTAL EXPENDITURES	449,616	1,137,496	735,259

Audit balance as of 06/30/2013 975,652

Estimated revenues 2013-2014 fiscal year 738,083

Estimated expenditures 2013-2014 fiscal year (625,496)
 Capital Projects (512,000)

Estimated adjustment to fund balance (399,413)

Estimated fund balance 06/30/2014 576,239

Estimated revenues 2014-2015 fiscal year 782,790

Estimated expenditures 2014-2015 fiscal year (610,259)
 Capital Projects (125,000)

Estimated FY2015 adjustment to fund balance 47,531

Estimated fund balance 6/30/2015 623,770

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$278,573,980. A mill rate of 3.24 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	238,987,220	774,300	0	27,300	747,000
Sr Cit/Vet	37,712,400	122,100	122,100	0	0
Farm	1,874,360	0	0	0	0
Personal	0	0	0	0	0
Total	278,573,980	896,400	122,100	27,300	747,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$747,000
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Tax/State Collected	8,290

361 000 INTEREST

361 100	Interest on Investments	<u>500</u>
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TOTAL ESTIMATED REVENUES \$782,790



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	693,790	699,300	747,000
311.102	Real Property-Delinquent	23,138	20,000	20,000
311.400	Penalty & Interest	10,421	10,000	7,000
311.500	Vehicle Tax State Collec	11,780	8,033	8,290
Total	General Property Taxes	739,129	737,333	782,290
RE37-Other State Revenue				
337.800	State PERS Relief	1,543	0	0
Total	Other State Revenue	1,543	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	1,608	750	500
Total	Interest Earnings	1,608	750	500
RE67-Transfer From Other Funds				
367.400	Capital Projects	3,104	0	0
Total	Transfer From Other Funds	3,104	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	5,008	0	0
Total	Other Revenue Sources	5,008	0	0
Division Total:	Non-Departmental	750,392	\$738,083	\$782,790
Department Total:	Non-Departmental	750,392	\$738,083	\$782,790
Fund Total:	BUTTE FSA #2	750,392	\$738,083	\$782,790



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	10,498	11,905	13,937
411.200	Temp Wages & Adjmts	10	0	0
411.300	Overtime Wages	1,271	200	2,000
411.400	Nonemployee Compensation	142,704	113,800	120,600
Total Salaries & Wages		154,483	125,905	136,537
EX12-Benefits				
412.100	Insurance Contrib	3,338	3,856	4,196
412.150	On-Call Health Insurance	312	5,460	5,447
412.190	Life Insurance	21	23	26
412.200	Unemployment Contrib	71	73	96
412.300	Medicare	2,238	1,826	1,980
412.400	Retirement Contrib. - DB Plan	3,127	4,319	7,017
412.410	PERS Tier IV - DC Plan	290	0	0
412.411	PERS Tier IV - Health Plan	20	0	0
412.412	PERS Tier IV - HRA	585	0	0
412.413	PERS Tier IV - OD&D	6	0	0
412.600	Workers Compensation	13,382	11,964	13,573
412.700	Sbs Contribution	9,469	7,718	8,370
Total Benefits		32,859	35,239	40,705
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	450
413.200	Expense Reimb-Within Boro	0	0	300
413.900	Other Exp - Within Boro	0	0	300
Total Expenses Within Borough		0	0	1,050
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	250
414.200	Exp Reimb- Outside Boro	0	250	270
414.400	Travel Tickets	0	150	270
Total Expenses Outside Of Boro		0	600	790
EX21-Communications				
421.100	Telephone	3,416	6,300	10,500
421.200	Postage	0	100	100
421.300	Communication Network	0	1,850	0
Total Communications		3,416	8,250	10,600
EX22-Advertising				
422.000	Advertising	0	250	300
Total Advertising		0	250	300



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX23-Printing				
423.000	Printing	0	300	300
Total Printing		0	300	300
EX24-Utilities-Building Oprtns				
424.100	Electricity	13,857	24,500	25,500
424.300	Natural Gas	6,097	18,500	22,500
424.500	Garbage Pickups	392	600	1,400
424.600	Heating Fuel-Oil	5,260	8,600	9,400
Total Utilities-Building Oprtns		25,606	52,200	58,800
EX25-Rental/Lease				
425.300	Equipment Rental	572	500	500
Total Rental/Lease		572	500	500
EX26-Professional Charges				
426.300	Dues & Fees	1,670	1,320	1,640
426.600	Computer Software	2,340	2,600	3,000
426.900	Other Professional Chgs	102	2,355	2,140
Total Professional Charges		4,112	6,275	6,780
EX27-Insurance & Bond				
427.100	Property Insurance	26,192	30,130	30,000
427.200	Vehicle Insurance	11,418	13,140	15,500
427.500	Liability Insurance	192	220	260
Total Insurance & Bond		37,802	43,490	45,760
EX28-Maintenance Services				
428.100	Building Maint Services	380	4,500	3,600
428.200	Grounds Maint Services	0	200	825
428.300	Equipment Maint Services	4,000	5,500	7,700
428.400	Vehicle Maint Services	8,712	23,400	31,500
428.500	Commun Equip Maint Servic	1,359	1,250	2,100
428.920	Other Maintenance Service	0	195	195
Total Maintenance Services		14,451	35,045	45,920
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,085	1,000	1,200
429.210	Training/Instructor Fees	459	450	800
429.710	Testing	360	1,600	1,600
429.900	Other Contractual	611	2,450	600
Total Other Contractual		3,515	5,500	4,200



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	185	1,600	1,600
430.200	Copier/Fax Supplies	440	800	1,000
Total Office Supplies		625	2,400	2,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	11,423	36,700	28,100
431.200	Building Maint Supplies	4,072	4,000	4,000
431.300	Equipment Maint Supplies	2,286	15,600	6,000
431.400	Grounds Maint Supplies	284	250	800
431.900	Other Maint. Supplies	0	250	250
Total Maintenance Supplies		18,065	56,800	39,150
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	257	1,800	1,800
432.200	Gas	24,295	27,500	29,500
Total Fuel/Oil-Vehicle Use		24,552	29,300	31,300
EX33-Misc Supplies				
433.100	Personnel Supplies	3,130	3,800	4,000
433.110	Clothing	15,310	61,055	30,000
433.120	Tools under \$500	619	1,200	900
433.200	Medical Supplies	330	150	600
433.300	Books/Subscriptions	30	200	400
433.500	Training Supplies	1,118	700	680
433.900	Other Supplies	16,242	8,745	10,000
Total Misc Supplies		36,779	75,850	46,580
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	4,053	5,000	2,500
434.100	Other Equip under \$5,000	11,505	14,700	35,000
434.300	Furniture Under \$5,000	0	250	250
Total Equipment Under \$5,000		15,558	19,950	37,750
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	53,286	61,473	44,311
443.110	Telecomm-Admin & Audit	19,423	36,631	20,947
443.300	Maintenance	2,290	7,000	5,000
443.305	Fleet Maintenance	0	4,438	16,379
Total Intra Govern/Recov Expens		74,999	109,542	86,637
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	2,222	512,000	125,000
Total Capital Project Transfers		2,222	512,000	125,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 251-BUTTE FSA #2 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	0	14,000
451.200	Vehicles	0	12,100	0
451.300	Furniture over \$5,000	0	6,000	0
Total	Equipment Over \$5000	0	18,100	14,000
Division Total: Non-Departmental		449,616	1,137,496	735,259
Department Total: Non-Departmental		449,616	1,137,496	735,259
Fund Total:	BUTTE FSA #2	449,616	1,137,496	735,259

RECONCILIATION OF FUND BALANCE: 253

SUTTON FIRE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	208,449	230,231	232,370
TOTAL EXPENDITURES	230,575	414,077	198,026

Audit balance as of 06/30/2013			246,166
Estimated revenues 2013-2014 fiscal year	230,231		
Estimated expenditures 2013-2014 fiscal year	(192,047)		
Capital Projects	(222,030)		
Estimated adjustment to fund balance		(183,846)	
Estimated fund balance 06/30/2014			62,320
Estimated revenues 2014-2015 fiscal year	232,370		
Estimated expenditures 2014-2015 fiscal year	(198,026)		
Estimated FY2015 adjustment to fund balance		34,344	
Estimated fund balance 6/30/2015			96,664

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$55,822,800. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	47,165,840	216,400	0	7,600	208,800
Sr Cit/Vet	8,492,200	38,900	38,900	0	0
Farm	164,760	0	0	0	0
Personal	0	0	0	0	0
Total	55,822,800	255,300	38,900	7,600	208,800

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$208,800
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	4,370

342 000 RENTAL INCOME

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

361 100	Interest on Investments	<u>200</u>
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TOTAL ESTIMATED REVENUES \$232,370



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	177,131	200,700	208,800
311.102	Real Property-Delinquent	13,925	10,000	10,000
311.400	Penalty & Interest	4,847	4,000	4,000
311.500	Vehicle Tax State Collec	6,210	4,231	4,370
Total	General Property Taxes	202,113	218,931	227,170
RE37-Other State Revenue				
337.800	State PERS Relief	384	0	0
Total	Other State Revenue	384	0	0
RE42-Public Safety				
342.400	Building Rental	5,000	11,000	5,000
Total	Public Safety	5,000	11,000	5,000
RE61-Interest Earnings				
361.100	Interest On Investments	510	300	200
Total	Interest Earnings	510	300	200
RE69-Other Revenue Sources				
369.100	Miscellaneous	442	0	0
Total	Other Revenue Sources	442	0	0
Division Total:	Non-Departmental	208,449	\$230,231	\$232,370
Department Total:	Non-Departmental	208,449	\$230,231	\$232,370
Fund Total:	SUTTON FSA #4	208,449	\$230,231	\$232,370



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,625	2,977	3,108
411.300	Overtime Wages	318	500	500
411.400	Nonemployee Compensation	30,547	32,000	32,000
Total Salaries & Wages		33,490	35,477	35,608
EX12-Benefits				
412.100	Insurance Contrib	829	964	933
412.150	On-Call Health Insurance	10	1,535	1,445
412.190	Life Insurance	6	6	6
412.200	Unemployment Contrib	18	21	22
412.300	Medicare	485	515	517
412.400	Retirement Contrib. - DB Plan	778	1,241	1,589
412.410	PERS Tier IV - DC Plan	72	0	0
412.411	PERS Tier IV - Health Plan	5	0	0
412.412	PERS Tier IV - HRA	146	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	2,889	3,379	3,543
412.700	Sbs Contribution	2,051	2,175	2,183
Total Benefits		7,291	9,836	10,238
EX21-Communications				
421.100	Telephone	915	4,000	4,600
421.200	Postage	0	200	200
421.300	Communication Network	0	600	0
Total Communications		915	4,800	4,800
EX22-Advertising				
422.000	Advertising	0	400	400
Total Advertising		0	400	400
EX23-Printing				
423.000	Printing	0	100	100
Total Printing		0	100	100
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,762	11,000	11,000
424.500	Garbage Pickups	500	800	800
424.600	Heating Fuel-Oil	10,948	17,000	17,000
Total Utilities-Building Oprtns		17,210	28,800	28,800
EX25-Rental/Lease				
425.300	Equipment Rental	1,939	2,300	2,300
Total Rental/Lease		1,939	2,300	2,300



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.300	Dues & Fees	830	870	870
426.600	Computer Software	1,946	2,234	2,234
426.900	Other Professional Chgs	17	725	725
Total Professional Charges		2,793	3,829	3,829
EX27-Insurance & Bond				
427.100	Property Insurance	2,834	3,260	3,200
427.200	Vehicle Insurance	3,283	3,780	3,600
427.500	Liability Insurance	56	70	0
Total Insurance & Bond		6,173	7,110	6,800
EX28-Maintenance Services				
428.100	Building Maint Services	0	700	1,000
428.200	Grounds Maint Services	1,593	4,200	4,200
428.300	Equipment Maint Services	2,090	4,000	5,000
428.400	Vehicle Maint Services	40	7,000	7,700
428.500	Commun Equip Maint Servic	0	600	600
Total Maintenance Services		3,723	16,500	18,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	300	300
429.210	Training/Instructor Fees	459	0	800
429.710	Testing	360	1,000	1,000
429.900	Other Contractual	165	1,100	1,100
Total Other Contractual		984	2,400	3,200
EX30-Office Supplies				
430.100	Office Supplies < \$500	259	1,100	1,100
430.200	Copier/Fax Supplies	124	210	210
Total Office Supplies		383	1,310	1,310
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	5,326	8,100	9,200
431.200	Building Maint Supplies	315	2,500	2,000
431.300	Equipment Maint Supplies	873	1,500	1,600
431.400	Grounds Maint Supplies	0	300	300
Total Maintenance Supplies		6,514	12,400	13,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	406	1,000	1,000
432.200	Gas	2,795	11,500	11,500
Total Fuel/Oil-Vehicle Use		3,201	12,500	12,500



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 253-SUTTON FSA #4 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.100	Personnel Supplies	747	1,300	1,300
433.110	Clothing	8,750	8,100	8,800
433.120	Tools under \$500	71	700	700
433.200	Medical Supplies	330	100	600
433.300	Books/Subscriptions	29	100	100
433.500	Training Supplies	0	1,000	1,000
433.900	Other Supplies	5,918	400	1,000
Total Misc Supplies		15,845	11,700	13,500
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	2,290	3,350	0
434.100	Other Equip under \$5,000	0	3,670	5,000
434.300	Furniture Under \$5,000	0	2,000	2,000
Total Equipment Under \$5,000		2,290	9,020	7,000
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	24,057	16,686	12,235
443.110	Telecomm-Admin & Audit	10,398	7,269	7,530
443.300	Maintenance	1,652	3,500	3,000
443.305	Fleet Maintenance	0	1,110	3,276
Total Intra Govern/Recov Expens		36,107	28,565	26,041
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	91,717	222,030	0
Total Capital Project Transfers		91,717	222,030	0
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,000	10,000
Total Equipment Over \$5000		0	5,000	10,000
Division Total: Non-Departmental		230,575	414,077	198,026
Department Total: Non-Departmental		230,575	414,077	198,026
Fund Total: SUTTON FSA #4		230,575	414,077	198,026

RECONCILIATION OF FUND BALANCE: 254

TALKEETNA FIRE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	321,323	313,463	363,840
TOTAL EXPENDITURES	189,761	416,953	316,515

Audit balance as of 06/30/2013			375,728
Estimated revenues 2013-2014 fiscal year	313,463		
Estimated expenditures 2013-2014 fiscal year	(316,953)		
Capital Project	(100,000)		
Estimated adjustment to fund balance		(103,490)	
Estimated fund balance 06/30/2014			272,238
Estimated revenues 2014-2015 fiscal year	363,840		
Estimated expenditures 2014-2015 fiscal year	(316,515)		
Estimated FY2015 adjustment to fund balance		47,325	
Estimated fund balance 6/30/2015			319,563

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$170,660,370. A mill rate of 2.04 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	169,266,260	345,300	0	12,100	333,200
Sr Cit/Vet	1,344,140	2,700	2,700	0	0
Farm	0	0	0	0	0
Personal	49,970	100	0	0	100
Total	170,660,370	348,100	2,700	12,100	333,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$333,200
311 102	Real Property Taxes - Delinquent	9,000
311 200	Personal Property Taxes	100
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Tax/State Collected	4,340

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>200</u>
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TOTAL ESTIMATED REVENUES \$363,840



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	281,394	283,000	333,200
311.102	Real Property-Delinquent	11,316	9,000	9,000
311.200	Personal Property	75	0	100
311.400	Penalty & Interest	4,908	4,000	4,000
311.500	Vehicle Tax State Collec	6,180	4,213	4,340
Total	General Property Taxes	303,873	300,213	350,640
RE37-Other State Revenue				
337.800	State PERS Relief	770	0	0
Total	Other State Revenue	770	0	0
RE42-Public Safety				
342.400	Building Rental	13,000	13,000	13,000
Total	Public Safety	13,000	13,000	13,000
RE61-Interest Earnings				
361.100	Interest On Investments	611	250	200
Total	Interest Earnings	611	250	200
RE67-Transfer From Other Funds				
367.400	Capital Projects	2,845	0	0
Total	Transfer From Other Funds	2,845	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	224	0	0
Total	Other Revenue Sources	224	0	0
Division Total:	Non-Departmental	321,323	\$313,463	\$363,840
Department Total:	Non-Departmental	321,323	\$313,463	\$363,840
Fund Total:	TALKEETNA FSA #24	321,323	\$313,463	\$363,840



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	5,249	5,953	6,968
411.200	Temp Wages & Adjmts	0	12,250	13,000
411.300	Overtime Wages	636	780	1,000
411.400	Nonemployee Compensation	37,363	40,000	42,000
Total Salaries & Wages		43,248	58,983	62,968
EX12-Benefits				
412.100	Insurance Contrib	1,664	1,928	2,098
412.150	On-Call Health Insurance	44	1,919	1,897
412.190	Life Insurance	11	12	13
412.200	Unemployment Contrib	36	114	126
412.300	Medicare	626	856	914
412.400	Retirement Contrib. - DB Plan	1,560	2,403	3,509
412.410	PERS Tier IV - DC Plan	145	0	0
412.411	PERS Tier IV - Health Plan	10	0	0
412.412	PERS Tier IV - HRA	292	0	0
412.413	PERS Tier IV - OD&D	3	0	0
412.600	Workers Compensation	3,688	5,597	6,249
412.700	Sbs Contribution	2,649	3,616	3,860
Total Benefits		10,728	16,445	18,666
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	400	400
413.200	Expense Reimb-Within Boro	72	300	300
Total Expenses Within Borough		72	700	700
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	150	150
414.200	Exp Reimb- Outside Boro	0	330	330
414.400	Travel Tickets	0	700	800
Total Expenses Outside Of Boro		0	1,180	1,280
EX21-Communications				
421.100	Telephone	6,366	9,200	10,553
421.200	Postage	70	300	400
421.300	Communication Network	886	2,500	0
Total Communications		7,322	12,000	10,953
EX22-Advertising				
422.000	Advertising	0	2,800	3,000
Total Advertising		0	2,800	3,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX23-Printing				
423.000	Printing	0	1,500	1,500
Total Printing		0	1,500	1,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,733	16,000	17,000
424.200	Water & Sewer	1,557	4,000	4,500
424.400	Lp-Propane	0	160	160
424.500	Garbage Pickups	178	450	450
424.600	Heating Fuel-Oil	10,378	15,000	16,000
Total Utilities-Building Oprtns		19,846	35,610	38,110
EX25-Rental/Lease				
425.300	Equipment Rental	0	500	400
Total Rental/Lease		0	500	400
EX26-Professional Charges				
426.300	Dues & Fees	525	700	910
426.600	Computer Software	2,041	2,300	2,800
426.900	Other Professional Chgs	20	1,620	2,300
Total Professional Charges		2,586	4,620	6,010
EX27-Insurance & Bond				
427.100	Property Insurance	10,324	11,880	13,000
427.200	Vehicle Insurance	5,380	6,190	5,500
427.500	Liability Insurance	105	130	150
Total Insurance & Bond		15,809	18,200	18,650
EX28-Maintenance Services				
428.100	Building Maint Services	1,180	4,000	3,250
428.200	Grounds Maint Services	5,097	6,900	7,500
428.300	Equipment Maint Services	8,212	12,000	10,000
428.400	Vehicle Maint Services	2,090	9,600	10,300
428.500	Commun Equip Maint Servic	0	2,300	2,000
428.920	Other Maintenance Service	51	100	600
Total Maintenance Services		16,630	34,900	33,650
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,900	1,760
429.210	Training/Instructor Fees	459	300	800
429.710	Testing	360	1,600	1,200
429.900	Other Contractual	1,540	1,900	500
Total Other Contractual		2,359	5,700	4,260



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX30-Office Supplies				
430.100	Office Supplies < \$500	47	400	350
430.200	Copier/Fax Supplies	61	400	350
Total Office Supplies		108	800	700
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,803	17,600	18,250
431.200	Building Maint Supplies	802	2,500	2,500
431.300	Equipment Maint Supplies	1,588	3,000	3,000
431.400	Grounds Maint Supplies	55	250	350
Total Maintenance Supplies		9,248	23,350	24,100
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	902	2,500	2,500
432.200	Gas	1,862	15,000	14,000
Total Fuel/Oil-Vehicle Use		2,764	17,500	16,500
EX33-Misc Supplies				
433.100	Personnel Supplies	380	800	800
433.110	Clothing	0	6,500	8,000
433.120	Tools under \$500	313	850	500
433.200	Medical Supplies	330	225	600
433.300	Books/Subscriptions	69	250	350
433.500	Training Supplies	0	1,500	1,000
433.900	Other Supplies	4,187	5,000	5,000
Total Misc Supplies		5,279	15,125	16,250
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,351	4,000	0
434.100	Other Equip under \$5,000	1,445	5,100	5,100
434.300	Furniture Under \$5,000	0	1,000	500
Total Equipment Under \$5,000		2,796	10,100	5,600
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	29,827	33,099	23,279
443.110	Telecomm-Admin & Audit	15,439	9,122	17,387
443.300	Maintenance	5,700	7,500	6,000
443.305	Fleet Maintenance	0	2,219	6,552
Total Intra Govern/Recov Expens		50,966	51,940	53,218
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	100,000	0
Total Capital Project Transfers		0	100,000	0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 254-TALKEETNA FSA #24 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	5,000	0
Total	Equipment Over \$5000	0	5,000	0
Division Total:	Non-Departmental	189,761	416,953	316,515
Department Total:	Non-Departmental	189,761	416,953	316,515
Fund Total:	TALKEETNA FSA #24	189,761	416,953	316,515

RECONCILIATION OF FUND BALANCE: 258

WILLOW FIRE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	356,040	390,400	404,840
TOTAL EXPENDITURES	309,983	628,463	477,587

Audit balance as of 06/30/2013 469,090

Estimated revenues 2013-2014 fiscal year 390,400

Estimated expenditures 2013-2014 fiscal year (628,463)
 Loan - Principal Payment (8,334)

Estimated adjustment to fund balance (246,397)

Estimated fund balance 06/30/2014 222,693

Estimated revenues 2014-2015 fiscal year 404,840

Estimated expenditures 2014-2015 fiscal year (477,587)
 Loan - Principal Payment (8,334)

Estimated FY2015 adjustment to fund balance (81,081)

Estimated fund balance 6/30/2015 141,612

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$321,430,100. A Mill rate of 1.34 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	291,904,760	391,100	0	13,800	377,300
Sr Cit/Vet	29,485,140	39,500	39,500	0	0
Farm	40,200	0	0	0	0
Personal	0	0	0	0	0
Total	321,430,100	430,600	39,500	13,800	377,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$377,300
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Tax/State Collected	9,240

361 000 INTEREST

361 100	Interest on Investments	<u>300</u>
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TOTAL ESTIMATED REVENUES	<u>\$404,840</u>
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**SCHEDULE OF LONG TERM DEBT:
FISCAL YEAR 2015**

**WILLOW FSA
REVOLVING LOAN, FUND 258**

FSA REVOLVING LOAN	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
Willow FSA	25,000	8,334	8,334	13	8,347	-
TOTAL DEBT SERVICE REQUIREMENTS		8,334	8,334	13	8,347	-



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Revenue</u>	<u>2014 Amend ed Budget</u>	<u>2015 Assembly Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	322,585	350,700	377,300
311.102	Real Property-Delinquent	12,702	12,000	12,000
311.400	Penalty & Interest	5,993	6,000	6,000
311.500	Vehicle Tax State Collec	13,130	8,952	9,240
Total	General Property Taxes	354,410	377,652	404,540
RE37-Other State Revenue				
337.800	State PERS Relief	384	0	0
Total	Other State Revenue	384	0	0
RE61-Interest Earnings				
361.100	Interest On Investments	935	600	300
Total	Interest Earnings	935	600	300
RE69-Other Revenue Sources				
369.100	Miscellaneous	311	0	0
369.900	Donations	0	12,148	0
Total	Other Revenue Sources	311	12,148	0
Division Total:	Non-Departmental	356,040	\$390,400	\$404,840
Department Total:	Non-Departmental	356,040	\$390,400	\$404,840
Fund Total:	WILLOW FSA #35	356,040	\$390,400	\$404,840



Matanuska-Susitna Borough
Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	2,625	23,312	41,476
411.200	Temp Wages & Adjmts	0	0	2,000
411.300	Overtime Wages	318	500	500
411.400	Nonemployee Compensation	120,305	110,000	115,000
Total Salaries & Wages		123,248	133,812	158,976
EX12-Benefits				
412.100	Insurance Contrib	829	8,014	13,287
412.150	On-Call Health Insurance	587	5,278	5,194
412.190	Life Insurance	6	78	82
412.200	Unemployment Contrib	18	233	264
412.300	Medicare	1,783	2,158	2,306
412.400	Retirement Contrib. - DB Plan	778	7,848	18,482
412.410	PERS Tier IV - DC Plan	72	0	0
412.411	PERS Tier IV - Health Plan	5	0	0
412.412	PERS Tier IV - HRA	146	0	0
412.413	PERS Tier IV - OD&D	2	0	0
412.600	Workers Compensation	10,829	14,375	16,056
412.700	Sbs Contribution	7,546	9,123	9,746
Total Benefits		22,601	47,107	65,417
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	0	1,275	1,300
414.400	Travel Tickets	0	800	1,000
Total Expenses Outside Of Boro		0	2,075	2,300
EX21-Communications				
421.100	Telephone	3,207	6,300	12,600
421.200	Postage	218	600	600
421.300	Communication Network	418	1,300	0
Total Communications		3,843	8,200	13,200
EX22-Advertising				
422.000	Advertising	0	500	500
Total Advertising		0	500	500
EX23-Printing				
423.000	Printing	194	1,000	1,000
Total Printing		194	1,000	1,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,839	14,000	17,000
424.400	Lp-Propane	5,028	10,500	13,000
424.500	Garbage Pickups	1,509	1,800	2,300
424.600	Heating Fuel-Oil	5,030	8,200	10,200
Total	Utilities-Building Oprtns	20,406	34,500	42,500
EX25-Rental/Lease				
425.300	Equipment Rental	2,617	2,700	2,600
Total	Rental/Lease	2,617	2,700	2,600
EX26-Professional Charges				
426.300	Dues & Fees	935	925	925
426.600	Computer Software	2,327	2,500	2,500
426.900	Other Professional Chgs	2,951	1,180	1,180
Total	Professional Charges	6,213	4,605	4,605
EX27-Insurance & Bond				
427.100	Property Insurance	2,546	2,930	3,000
427.200	Vehicle Insurance	4,683	5,390	5,000
427.500	Liability Insurance	0	0	310
Total	Insurance & Bond	7,229	8,320	8,310
EX28-Maintenance Services				
428.100	Building Maint Services	10,895	7,200	12,800
428.200	Grounds Maint Services	0	1,100	1,400
428.300	Equipment Maint Services	5,918	5,000	8,200
428.400	Vehicle Maint Services	1,942	7,050	8,200
428.500	Commun Equip Maint Servic	993	1,000	1,600
428.920	Other Maintenance Service	0	250	250
Total	Maintenance Services	19,748	21,600	32,450
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	0	1,275	1,375
429.210	Training/Instructor Fees	459	350	800
429.710	Testing	360	575	600
429.900	Other Contractual	466	1,300	1,200
Total	Other Contractual	1,285	3,500	3,975
EX30-Office Supplies				
430.100	Office Supplies < \$500	46	900	950
430.200	Copier/Fax Supplies	124	1,500	1,500
Total	Office Supplies	170	2,400	2,450



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 258-WILLOW FSA #35 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	9,134	14,700	15,200
431.200	Building Maint Supplies	351	2,100	2,100
431.300	Equipment Maint Supplies	6,035	7,000	7,500
431.400	Grounds Maint Supplies	20	350	350
Total	Maintenance Supplies	15,540	24,150	25,150
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	557	1,200	1,200
432.200	Gas	8,640	18,000	18,500
Total	Fuel/Oil-Vehicle Use	9,197	19,200	19,700
EX33-Misc Supplies				
433.100	Personnel Supplies	2,094	4,700	3,000
433.110	Clothing	13,098	40,148	15,000
433.120	Tools under \$500	388	1,000	1,500
433.200	Medical Supplies	330	450	450
433.300	Books/Subscriptions	59	500	600
433.500	Training Supplies	1,270	1,400	2,000
433.900	Other Supplies	2,380	3,000	4,000
Total	Misc Supplies	19,619	51,198	26,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,405	2,500
434.100	Other Equip under \$5,000	0	7,000	7,500
Total	Equipment Under \$5,000	0	9,405	10,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	27	13
Total	Loan Payments	0	27	13
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	27,267	38,129	26,624
443.110	Telecomm-Admin & Audit	24,403	32,925	19,715
443.300	Maintenance	5,083	6,000	5,000
443.305	Fleet Maintenance	0	1,110	6,552
Total	Intra Govern/Recov Expens	56,753	78,164	57,891
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,320	150,000	0
Total	Capital Project Transfers	1,320	150,000	0
EX51-Equipment Over \$5000				
451.200	Vehicles	0	26,000	0
Total	Equipment Over \$5000	0	26,000	0
Division Total:	Non-Departmental	309,983	628,463	477,587



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
Department Total:	Non-Departmental	<u>309,983</u>	<u>628,463</u>	<u>477,587</u>
Fund Total:	WILLOW FSA #35	309,983	628,463	477,587

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,014,125	999,051	1,037,680
TOTAL EXPENDITURES	862,330	1,125,333	550,199

Audit Balance as of 06/30/2013			3,054,715
Estimated revenues 2013-2014 fiscal year	999,051		
Estimated expenditures 2013-2014 fiscal year	(478,333)		
Capital Projects	(647,000)		
Estimated adjustment to fund balance		(126,282)	
Estimated fund balance 06/30/2014			2,928,433
Estimated revenues 2014-2015 fiscal year	1,037,680		
Estimated expenditures 2014-2015 fiscal year	(490,199)		
Capital Projects	(60,000)		
Estimated FY2015 adjustment to fund balance		487,481	
Estimated fund balance 6/30/2015			3,415,914

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$1,279,277,180. 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	1,132,686,710	1,019,400	0	35,900	983,500
Sr Cit/Vet	113,803,800	102,400	102,400	0	0
Farm	31,004,190	0	0	0	0
Personal	1,782,480	1,600	0	0	1,600
Total	1,279,277,180	1,123,400	102,400	35,900	985,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$983,500
311 102	Real Property-Delinquent	15,000
311 200	Personal Property Taxes	1,600
311 400	Penalty & Interest on Delinquent Taxes	6,000
311 500	Vehicle Tax/State Collected	29,580

361 000 INTEREST

361 100	Interest on Investments	<u>2,000</u>
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TOTAL ESTIMATED REVENUES \$1,037,680



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	921,828	949,500	983,500
311.102	Real Property-Delinquent	20,517	10,000	15,000
311.200	Personal Property	1,375	1,885	1,600
311.400	Penalty & Interest	9,277	5,000	6,000
311.500	Vehicle Tax State Collec	42,030	28,666	29,580
Total	General Property Taxes	995,027	995,051	1,035,680
RE61-Interest Earnings				
361.100	Interest On Investments	5,946	4,000	2,000
Total	Interest Earnings	5,946	4,000	2,000
RE67-Transfer From Other Funds				
367.400	Capital Projects	12,776	0	0
Total	Transfer From Other Funds	12,776	0	0
RE69-Other Revenue Sources				
369.100	Miscellaneous	376	0	0
Total	Other Revenue Sources	376	0	0
Division Total:	Non-Departmental	1,014,125	\$999,051	\$1,037,680
Department Total:	Non-Departmental	1,014,125	\$999,051	\$1,037,680
Fund Total:	GR PALMER CONS. FSA #132	1,014,125	\$999,051	\$1,037,680



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX21-Communications				
421.100	Telephone	0	0	6,000
421.300	Communication Network	0	1,700	0
Total	Communications	0	1,700	6,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,191	21,300	23,460
424.300	Natural Gas	2,778	12,700	12,954
Total	Utilities-Building Oprtns	12,969	34,000	36,414
EX26-Professional Charges				
426.300	Dues & Fees	280	300	300
426.900	Other Professional Chgs	0	400	0
Total	Professional Charges	280	700	300
EX27-Insurance & Bond				
427.100	Property Insurance	4,100	4,720	4,500
427.200	Vehicle Insurance	16,180	18,610	18,000
427.500	Liability Insurance	0	0	400
Total	Insurance & Bond	20,280	23,330	22,900
EX28-Maintenance Services				
428.100	Building Maint Services	29,290	33,000	34,700
428.300	Equipment Maint Services	0	0	1,000
428.400	Vehicle Maint Services	290	4,800	5,000
Total	Maintenance Services	29,580	37,800	40,700
EX29-Other Contractual				
429.710	Testing	0	900	900
429.900	Other Contractual	267,047	331,793	318,202
Total	Other Contractual	267,047	332,693	319,102
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,786	10,500	6,100
431.200	Building Maint Supplies	2,503	3,000	3,000
431.300	Equipment Maint Supplies	94	0	200
Total	Maintenance Supplies	9,383	13,500	9,300
EX33-Misc Supplies				
433.110	Clothing	0	5,500	11,000
Total	Misc Supplies	0	5,500	11,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	0	5,100	2,500
Total	Equipment Under \$5,000	0	5,100	2,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 259-GR PALMER CONS. FSA #132 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.100	Admin. & Audit Fsa	10,512	12,949	12,613
443.110	Telecomm-Admin & Audit	9,462	4,561	24,370
443.300	Maintenance	2,817	6,500	5,000
Total	Intra Govern/Recov Expens	22,791	24,010	41,983
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	500,000	647,000	60,000
Total	Capital Project Transfers	500,000	647,000	60,000
Division Total: Non-Departmental		862,330	1,125,333	550,199
Department Total: Non-Departmental		862,330	1,125,333	550,199
Fund Total:	GR PALMER CONS. FSA #132	862,330	1,125,333	550,199

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 2015**

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	1,551,160	400	1,551,560	533,039	832,500	189,878	1,555,417
271	Fairview	54.60	926,240	300	926,540	524,454	286,900	117,550	928,904
272	Caswell Lakes	76.37	632,200	150	632,350	426,541	92,100	117,223	635,864
273	South Colony	94.48	1,403,760	500	1,404,260	975,275	262,150	167,756	1,405,181
274	Knik	165.72	2,508,280	350	2,508,630	1,252,367	905,150	362,015	2,519,532
275	Lazy Mountain	13.99	246,780	150	246,930	180,075	42,150	25,386	247,611
276	Greater Willow	65.73	935,680	150	935,830	540,328	269,450	129,935	939,713
277	Big Lake	102.01	1,249,000	350	1,249,350	785,942	287,150	181,697	1,254,789
278	North Colony	14.36	180,200	50	180,250	152,836	7,000	20,460	180,296
279	Bogard	85.12	1,553,010	350	1,553,360	845,670	515,300	193,616	1,554,586
280	Greater Butte	45.29	907,080	350	907,430	420,516	372,250	117,973	910,739
281	Meadow Lakes	94.51	1,791,210	400	1,791,610	882,191	684,300	232,120	1,798,611
282	Gold Trails	105.84	1,664,240	300	1,664,540	949,755	499,750	219,324	1,668,829
283	Greater Talkeetna	65.15	545,500	100	545,600	472,872		88,130	561,002
284	Trapper Creek	21.19	227,000	50	227,050	156,628	37,100	34,310	228,038
285	Alpine	19.45	277,250	75	277,325	231,709	17,380	28,987	278,076
	TOTALS	1070.41	16,598,590	4,025	16,602,615	9,330,198	5,110,630	2,226,360	16,667,188

REVENUE DETAIL: ROAD SERVICE AREAS

FUND	SERVICE AREA NAME	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
266	Grid Roller Maintenance	70	10,050	5,020
270	Midway RSA	1,490,257	1,480,230	1,551,560
271	Fairview RSA	801,828	839,765	926,540
272	Caswell Lake RSA	565,536	596,785	632,350
273	South Colony RSA	1,287,119	1,332,095	1,404,260
274	Knik RSA	2,277,672	2,379,013	2,508,630
275	Lazy Mountain RSA	237,941	237,485	246,930
276	Greater Willow RSA	846,671	857,505	935,830
277	Big Lake RSA	1,127,864	1,203,100	1,249,350
278	North Colony RSA	160,062	165,875	180,250
279	Bogard RSA	1,445,692	1,474,967	1,553,360
280	Greater Butte RSA	869,627	886,230	907,430
281	Meadow Lakes RSA	1,694,760	1,741,557	1,791,610
282	Gold Trails RSA	1,501,470	1,574,035	1,664,540
283	Greater Talkeetna	512,191	524,045	545,600
284	Trapper Creek RSA	210,548	220,080	227,050
285	Alpine RSA	253,119	267,840	277,325
	TOTAL RSA	15,282,427	15,790,657	16,607,635

EXPENDITURE DETAIL: ROAD SERVICE AREAS

Fund	Service Area Name	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
266	Grid Roller Maintenance	5,217	15,000	15,000
270	Midway RSA	2,465,339	1,656,608	1,555,417
271	Fairview RSA	873,269	1,062,094	928,904
272	Caswell Lake RSA	495,530	729,936	635,864
273	South Colony RSA	2,083,988	1,477,266	1,405,181
274	Knik RSA	2,303,376	2,887,258	2,519,532
275	Lazy Mountain RSA	478,983	309,896	247,611
276	Greater Willow RSA	966,744	910,941	939,713
277	Big Lake RSA	1,580,314	1,322,516	1,254,789
278	North Colony RSA	193,004	201,278	180,296
279	Bogard RSA	1,871,457	2,042,445	1,554,586
280	Greater Butte RSA	1,344,552	1,215,000	910,739
281	Meadow Lakes RSA	2,406,569	2,081,251	1,798,611
282	Gold Trails RSA	1,767,048	2,014,602	1,668,829
283	Greater Talkeetna	490,320	635,205	561,002
284	Trapper Creek RSA	206,992	214,084	228,038
285	Alpine RSA	337,156	324,391	278,076
	TOTAL RSA	19,869,858	19,099,771	16,682,188

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

Fund		2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
265	Admin-Road Service	1,818,094	2,185,239	2,226,360

SCHEDULE OF LONG TERM DEBT: FUNDS 270, 271, 273, 275, 278, 279, 280, 282, 285
 FISCAL YEAR 2015

ROAD SERVICE AREA DEBT SERVICE

SALTED SAND STORAGE BUILDING	SHARE OF DEC LOAN	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
Midway RSA #9	39,908	29,157	1,887	437	2,324	27,270
Fairview RSA #14	23,449	17,132	1,109	257	1,366	16,023
South Colony RSA #16	86,039	62,870	4,069	943	5,012	58,801
Lazy Mountatin RSA #1	472	344	22	5	27	322
North Colony RSA #23	10,619	7,757	502	116	618	7,255
Bogard Road RSA #25	79,757	58,270	3,772	874	4,646	54,498
Greater Butte RSA #26	4,483	3,275	212	49	261	3,063
Gold Trail RSA #28	48,079	35,126	2,273	527	2,800	32,853
Alpine RSA #31	2,152	1,572	102	24	126	1,470
TOTAL DEBT SERVICE REQUIREMENTS	294,958	215,503	13,948	3,232	17,180	201,555

RECONCILIATION OF FUND BALANCE: 265 ROAD SERVICE AREA ADMINISTRATION

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,818,075	2,271,008	2,226,360
TOTAL EXPENDITURES	1,818,094	2,185,239	2,226,360

Audit balance as of 6/30/2013 -0-

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

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

Capital Projects (307,000)

Annual Adjustment to Allocation (85,769)

Estimated adjustment to fund balance -0-

Estimated fund balance 6/30/2014 -0-

Estimated revenues 2014-2015 fiscal year 2,226,360

Estimated expenditures 2014-2015 fiscal year (2,151,360)

Capital Projects (75,000)

Estimated FY 2015 adjustment to fund balance -0-

Estimated fund balance 6/30/2015 -0-



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Revenue</u>	<u>2014 Amend ed Budget</u>	<u>2015 Assembly Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	95,000	0	0
Total	Other State Revenue	95,000	0	0
RE41-General Government				
341.900	Miscellaneous Fees	188	0	0
Total	General Government	188	0	0
RE68-Recovery Wage,Fringe,Exp				
368.220	Service Areas	1,722,887	2,271,008	2,226,360
Total	Recovery Wage,Fringe,Exp	1,722,887	2,271,008	2,226,360
Division Total:	Non-Departmental	1,818,075	\$2,271,008	\$2,226,360
Department Total:	Non-Departmental	1,818,075	\$2,271,008	\$2,226,360
Fund Total:	ADM-ROAD SERVICE AREAS	1,818,075	\$2,271,008	\$2,226,360



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

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	609,072	689,786	777,939
411.200	Temp Wages & Adjmts	54,035	70,000	72,050
411.300	Overtime Wages	97,394	65,000	66,900
Total Salaries & Wages		760,501	824,786	916,889
EX12-Benefits				
412.100	Insurance Contrib	193,914	239,795	252,914
412.190	Life Insurance	1,183	1,423	1,553
412.200	Unemployment Contrib	4,564	4,949	5,501
412.300	Medicare	11,078	11,960	13,296
412.400	Retirement Contrib. - DB Plan	192,594	269,308	371,982
412.410	PERS Tier IV - DC Plan	40,629	0	0
412.411	PERS Tier IV - Health Plan	1,019	0	0
412.412	PERS Tier IV - HRA	5,081	0	0
412.413	PERS Tier IV - OD&D	298	0	0
412.600	Workers Compensation	65,322	81,828	98,769
412.700	Sbs Contribution	46,604	50,560	56,206
Total Benefits		562,286	659,823	800,221
EX13-Expenses Within Borough				
413.200	Expense Reimb-Within Boro	225	0	500
413.300	Exp Allowance-Within Boro	150	0	500
Total Expenses Within Borough		375	0	1,000
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	443	1,000	1,000
414.400	Travel Tickets	429	1,500	1,500
Total Expenses Outside Of Boro		872	2,500	2,500
EX21-Communications				
421.100	Telephone	24,093	17,797	35,000
421.200	Postage	320	500	600
421.300	Communication Network	0	3,740	0
Total Communications		24,413	22,037	35,600
EX22-Advertising				
422.000	Advertising	5,671	4,173	5,000
Total Advertising		5,671	4,173	5,000
EX23-Printing				
423.000	Printing	0	1,209	1,000
Total Printing		0	1,209	1,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,214	13,305	18,000
424.200	Water & Sewer	1,255	1,210	2,500
424.300	Natural Gas	2,453	3,420	6,000
424.400	Lp-Propane	1,401	3,000	3,000
424.500	Garbage Pickups	1,819	1,100	1,100
Total	Utilities-Building Oprtns	18,142	22,035	30,600
EX25-Rental/Lease				
425.300	Equipment Rental	0	6,430	12,000
Total	Rental/Lease	0	6,430	12,000
EX26-Professional Charges				
426.200	Legal	0	12,000	0
426.300	Dues & Fees	822	600	500
426.500	Recording Fees	0	175	100
426.600	Computer Software	886	1,546	10,000
426.900	Other Professional Chgs	0	2,382	0
Total	Professional Charges	1,708	16,703	10,600
EX27-Insurance & Bond				
427.100	Property Insurance	2,506	2,890	2,900
427.200	Vehicle Insurance	3,342	3,850	3,700
427.500	Liability Insurance	1,768	2,040	1,800
427.900	Insurance Deductible	546	0	0
Total	Insurance & Bond	8,162	8,780	8,400
EX28-Maintenance Services				
428.300	Equipment Maint Services	6,357	5,632	15,000
428.400	Vehicle Maint Services	12,755	26,162	12,000
Total	Maintenance Services	19,112	31,794	27,000
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	2,939	6,000	5,000
429.210	Training/Instructor Fees	610	0	2,000
429.710	Testing	0	1,996	5,000
429.900	Other Contractual	918	(2,050)	1,000
Total	Other Contractual	4,467	5,946	13,000
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,576	3,068	3,000
Total	Office Supplies	1,576	3,068	3,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	13,033	26,683	10,000
431.200	Building Maint Supplies	0	100	1,000
431.300	Equipment Maint Supplies	15,395	24,498	30,000
431.400	Grounds Maint Supplies	0	0	500
431.900	Other Maint. Supplies	0	0	500
Total	Maintenance Supplies	28,428	51,281	42,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	1,850	2,000
432.200	Gas	82,835	84,632	110,000
Total	Fuel/Oil-Vehicle Use	82,835	86,482	112,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,544	1,419	4,000
433.110	Clothing	3,088	4,571	5,000
433.120	Tools under \$500	2,152	3,775	3,500
433.200	Medical Supplies	0	300	300
433.300	Books/Subscriptions	549	750	750
433.500	Training Supplies	0	860	0
433.900	Other Supplies	44,236	64,448	45,000
Total	Misc Supplies	51,569	76,123	58,550
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	6,680	3,439	4,500
434.100	Other Equip under \$5,000	12,102	21,067	15,000
434.300	Furniture Under \$5,000	6,995	3,870	4,000
Total	Equipment Under \$5,000	25,777	28,376	23,500
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	3,500	3,600	3,975
443.260	Computer - Admin & Audit	3,200	3,300	3,675
443.280	Finance - Admin & Audit	7,400	7,500	7,875
443.290	Legal - Admin & Audit	2,500	2,600	2,975
Total	Intra Govern/Recov Expens	16,600	17,000	18,500
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	175,600	0	0
446.500	Transfer To- Fund 480	30,000	0	0
446.700	Tfr415/425/430/435/440/47	0	307,000	75,000
Total	Capital Project Transfers	205,600	307,000	75,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 265-ADM-ROAD SERVICE AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	4,680	30,000
451.200	Vehicles	0	10,177	0
451.300	Furniture over \$5,000	0	(5,164)	0
Total	Equipment Over \$5000	0	9,693	30,000
Division Total: Non-Departmental		1,818,094	2,185,239	2,226,360
Department Total: Non-Departmental		1,818,094	2,185,239	2,226,360
Fund Total:	ADM-ROAD SERVICE AREAS	1,818,094	2,185,239	2,226,360

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	70	10,050	5,020
TOTAL EXPENDITURES	5,217	15,000	15,000

Audit balance as of 6/30/2013			32,371
Estimated revenues 2013-2014 fiscal year	10,050		
Estimated expenditures 2013-2014 fiscal year	(15,000)		
Estimated adjustment to fund balance		(4,950)	
Estimated fund balance 6/30/2014			27,421
Estimated revenues 2014-2015 fiscal year	5,020		
Estimated expenditures 2014-2015 fiscal year	(15,000)		
Estimated FY 2015 adjustment to fund balance		(9,980)	
Estimated fund balance 6/30/2015			17,441

<u>341 760</u>	<u>GRID ROLLER MAINTENANCE FEES</u>	
341 760	Grid Roller Maintenance Fees	<u>5,000</u>
<u>361 000</u>	<u>INTEREST</u>	
361 100	Interest earnings	<u>20</u>
	TOTAL ESTIMATED REVENUES	<u>\$5,020</u>



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE41-General Government				
341.760	Grid Roller Maintenance Fees	0	10,000	5,000
Total	General Government	0	10,000	5,000
RE61-Interest Earnings				
361.100	Interest On Investments	70	50	20
Total	Interest Earnings	70	50	20
Division Total:	Non-Departmental	70	\$10,050	\$5,020
Department Total:	Non-Departmental	70	\$10,050	\$5,020
Fund Total:	RSA GRID ROLLER MAINTENANCE	70	\$10,050	\$5,020



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 266-RSA GRID ROLLER MAINTENANCE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX28-Maintenance Services				
428.400	Vehicle Maint Services	5,217	9,000	9,000
Total	Maintenance Services	5,217	9,000	9,000
EX29-Other Contractual				
429.900	Other Contractual	0	5,000	5,000
Total	Other Contractual	0	5,000	5,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,000	1,000
Total	Maintenance Supplies	0	1,000	1,000
Division Total:	Non-Departmental	5,217	15,000	15,000
Department Total:	Non-Departmental	5,217	15,000	15,000
Fund Total:	RSA GRID ROLLER MAINTENANCE	5,217	15,000	15,000

RECONCILIATION OF FUND BALANCE: 270

MIDWAY ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,490,257	1,480,230	1,551,560
TOTAL EXPENDITURES	2,465,339	1,656,608	1,555,417

Audit balance as of 6/30/2013 317,400

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

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

Capital Projects (942,500)

Loan – Principal payment (1,859)

Estimated adjustment to fund balance (178,237)

Estimated fund balance 6/30/2014 139,163

Estimated revenues 2014-2015 fiscal year 1,551,560

Estimated expenditures 2014-2015 fiscal year (722,917)

Capital projects (832,500)

Loan - Principal payment (1,887)

Estimated FY 2015 adjustment to fund balance (5,744)

Estimated fund balance 6/30/2015 133,419

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$596,100,620. 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	548,859,360	1,525,800	0	53,800	1,472,000
Sr Cit/Vet	41,986,800	116,700	116,700	0	0
Farm	5,132,700	0	0	0	0
Personal	121,760	300	0	0	300
Total	596,100,620	1,642,800	116,700	53,800	1,472,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,472,000
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	300
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	48,860

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES \$1,551,560



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Revenue	2014 Amend ed Budget	2015 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,422,182	1,415,000	1,472,000
311.102	Real Property-Delinquent	39,292	20,000	20,000
311.200	Personal Property	130	0	300
311.202	Personal Property-Delinq	31	0	0
311.400	Penalty & Interest	14,312	10,000	10,000
311.500	Vehicle Tax State Collec	12,620	34,430	48,860
Total	General Property Taxes	1,488,567	1,479,430	1,551,160
RE61-Interest Earnings				
361.100	Interest On Investments	1,690	800	400
Total	Interest Earnings	1,690	800	400
Division Total:	Non-Departmental	1,490,257	\$1,480,230	\$1,551,560
Department Total:	Non-Departmental	1,490,257	\$1,480,230	\$1,551,560
Fund Total:	MIDWAY RSA #9	1,490,257	\$1,480,230	\$1,551,560



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,510	20,000	20,600
411.300	Overtime Wages	751	375	375
Total	Salaries & Wages	16,261	20,375	20,975
EX12-Benefits				
412.200	Unemployment Contrib	98	123	126
412.300	Medicare	236	296	305
412.600	Workers Compensation	1,730	2,385	2,700
412.700	Sbs Contribution	997	1,249	1,286
Total	Benefits	3,061	4,053	4,417
EX22-Advertising				
422.000	Advertising	0	250	250
Total	Advertising	0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,535	9,000	9,000
424.500	Garbage Pickups	0	250	250
Total	Utilities-Building Oprtns	8,535	9,250	9,250
EX25-Rental/Lease				
425.200	Building Rental	0	(1,500)	0
425.300	Equipment Rental	0	2,354	20,000
Total	Rental/Lease	0	854	20,000
EX26-Professional Charges				
426.900	Other Professional Chgs	5,435	995	2,000
Total	Professional Charges	5,435	995	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	139	160	160
427.500	Liability Insurance	35	40	50
Total	Insurance & Bond	174	200	210
EX28-Maintenance Services				
428.600	Road Maintenance Services	283,209	309,000	380,000
Total	Maintenance Services	283,209	309,000	380,000
EX29-Other Contractual				
429.900	Other Contractual	653	15,230	5,000
Total	Other Contractual	653	15,230	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total	Maintenance Supplies	0	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 270-MIDWAY RSA #9 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	48,489	145,921	90,000
Total	Misc Supplies	48,489	145,921	90,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	493	465	437
Total	Loan Payments	493	465	437
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	174,029	207,015	189,878
Total	Intra Govern/Recov Expens	174,029	207,015	189,878
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,925,000	942,500	832,500
Total	Capital Project Transfers	1,925,000	942,500	832,500
	Division Total: Non-Departmental	2,465,339	1,656,608	1,555,417
	Department Total: Non-Departmental	2,465,339	1,656,608	1,555,417
Fund Total:	MIDWAY RSA #9	2,465,339	1,656,608	1,555,417

RECONCILIATION OF FUND BALANCE: 271

FAIRVIEW ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	801,828	839,765	926,540
TOTAL EXPENDITURES	873,269	1,062,094	928,904

Audit balance as of 6/30/2013 307,883

Estimated revenues 2013-2014 fiscal year 839,765

Estimated expenditures 2013-2014 fiscal year (619,094)

Capital Projects (443,000)

Loan – Principal payment (1,092)

Estimated adjustment to fund balance (223,421)

Estimated fund balance 6/30/2014 84,462

Estimated revenues 2014-2015 fiscal year 926,540

Estimated expenditures 2014-2015 fiscal year (642,004)

Capital projects (286,900)

Loan - principal payment (1,109)

Estimated FY 2015 adjustment to fund balance (3,473)

Estimated fund balance 6/30/2015 80,989

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$549,392,740. 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	498,607,930	882,500	0	31,100	851,400
Sr Cit/Vet	48,857,150	86,400	86,400	0	0
Farm	1,927,660	0	0	0	0
Personal	0	0	0	0	0
Total	549,392,740	968,900	86,400	31,100	851,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$851,400
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	59,840

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$926,540



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	769,524	784,200	851,400
311.102	Real Property-Delinquent	10,273	8,000	10,000
311.400	Penalty & Interest	5,804	5,000	5,000
311.500	Vehicle Tax State Collec	15,450	42,165	59,840
Total	General Property Taxes	801,051	839,365	926,240
RE61-Interest Earnings				
361.100	Interest On Investments	777	400	300
Total	Interest Earnings	777	400	300
Division Total:	Non-Departmental	801,828	\$839,765	\$926,540
Department Total:	Non-Departmental	801,828	\$839,765	\$926,540
Fund Total:	FAIRVIEW RSA #14	801,828	\$839,765	\$926,540



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,579	25,000	25,750
411.300	Overtime Wages	251	375	375
Total	Salaries & Wages	14,830	25,375	26,125
EX12-Benefits				
412.200	Unemployment Contrib	89	153	158
412.300	Medicare	215	368	379
412.600	Workers Compensation	1,577	2,970	3,363
412.700	Sbs Contribution	909	1,556	1,602
Total	Benefits	2,790	5,047	5,502
EX22-Advertising				
422.000	Advertising	307	250	250
Total	Advertising	307	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,344	5,700	5,700
424.500	Garbage Pickups	0	200	200
Total	Utilities-Building Oprtns	3,344	5,900	5,900
EX25-Rental/Lease				
425.300	Equipment Rental	0	16,805	20,000
Total	Rental/Lease	0	16,805	20,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	968	2,000
Total	Professional Charges	3,192	4,468	5,500
EX27-Insurance & Bond				
427.100	Property Insurance	82	100	100
427.500	Liability Insurance	277	320	320
Total	Insurance & Bond	359	420	420
EX28-Maintenance Services				
428.600	Road Maintenance Services	298,595	350,000	375,000
Total	Maintenance Services	298,595	350,000	375,000
EX29-Other Contractual				
429.900	Other Contractual	2,402	7,295	5,000
Total	Other Contractual	2,402	7,295	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total	Maintenance Supplies	0	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 271-FAIRVIEW RSA #14 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	46,632	81,932	80,000
Total	Misc Supplies	46,632	81,932	80,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	290	273	257
Total	Loan Payments	290	273	257
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	80,528	120,829	117,550
Total	Intra Govern/Recov Expens	80,528	120,829	117,550
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	420,000	443,000	286,900
Total	Capital Project Transfers	420,000	443,000	286,900
Division Total: Non-Departmental		873,269	1,062,094	928,904
Department Total: Non-Departmental		873,269	1,062,094	928,904
Fund Total: FAIRVIEW RSA #14		873,269	1,062,094	928,904

RECONCILIATION OF FUND BALANCE: 272

CASWELL LAKES ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	565,536	596,785	632,350
TOTAL EXPENDITURES	495,530	729,936	635,864

Audit balance as of 6/30/2013 173,137

Estimated revenues 2013-2014 fiscal year 596,785

Estimated expenditures 2013-2014 fiscal year (569,936)
 Capital Projects (160,000)

Estimated adjustment to fund balance (133,151)

Estimated fund balance 6/30/2014 39,986

Estimated revenues 2014-2015 fiscal year 632,350

Estimated expenditures 2014-2015 fiscal year (543,764)
 Capital projects (92,100)

Estimated FY 2015 adjustment to fund balance (3,514)

Estimated fund balance 6/30/2015 36,472

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$152,139,500. 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	141,866,870	581,600	0	20,500	561,100
Sr Cit/Vet	10,272,630	42,100	42,100	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	152,139,500	623,700	42,100	20,500	561,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$561,100
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	26,100

361 000 INTEREST

361 100	Interest earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES \$632,350



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	491,302	533,100	561,100
311.102	Real Property-Delinquent	47,468	30,000	30,000
311.400	Penalty & Interest	19,717	15,000	15,000
311.500	Vehicle Tax State Collec	6,740	18,385	26,100
Total	General Property Taxes	565,227	596,485	632,200
RE61-Interest Earnings				
361.100	Interest On Investments	309	300	150
Total	Interest Earnings	309	300	150
Division Total:	Non-Departmental	565,536	\$596,785	\$632,350
Department Total:	Non-Departmental	565,536	\$596,785	\$632,350
Fund Total:	CASWELL LAKE RSA #15	565,536	\$596,785	\$632,350



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,726	14,158	10,000
411.300	Overtime Wages	209	375	375
Total	Salaries & Wages	5,935	14,533	10,375
EX12-Benefits				
412.200	Unemployment Contrib	36	88	63
412.300	Medicare	86	211	151
412.600	Workers Compensation	631	1,617	1,336
412.700	Sbs Contribution	364	891	636
Total	Benefits	1,117	2,807	2,186
EX22-Advertising				
422.000	Advertising	0	0	500
Total	Advertising	0	0	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	304	400	600
424.500	Garbage Pickups	0	0	100
Total	Utilities-Building Oprtns	304	400	700
EX25-Rental/Lease				
425.300	Equipment Rental	0	21	1,000
Total	Rental/Lease	0	21	1,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,192	3,500
426.900	Other Professional Chgs	0	5,450	500
Total	Professional Charges	3,192	8,642	4,000
EX27-Insurance & Bond				
427.500	Liability Insurance	243	280	280
Total	Insurance & Bond	243	280	280
EX28-Maintenance Services				
428.600	Road Maintenance Services	339,670	415,133	400,000
Total	Maintenance Services	339,670	415,133	400,000
EX29-Other Contractual				
429.900	Other Contractual	2,227	2,227	2,500
Total	Other Contractual	2,227	2,227	2,500
EX33-Misc Supplies				
433.900	Other Supplies	3,510	7,377	5,000
Total	Misc Supplies	3,510	7,377	5,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 272-CASWELL LAKE RSA #15 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	0	1,003	0
Total	Loan Payments	0	1,003	0
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	89,332	117,513	117,223
Total	Intra Govern/Recov Expens	89,332	117,513	117,223
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	50,000	160,000	92,100
Total	Capital Project Transfers	50,000	160,000	92,100
Division Total:	Non-Departmental	495,530	729,936	635,864
Department Total:	Non-Departmental	495,530	729,936	635,864
Fund Total:	CASWELL LAKE RSA #15	495,530	729,936	635,864

RECONCILIATION OF FUND BALANCE: 273

SOUTH COLONY ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,287,119	1,332,095	1,404,260
TOTAL EXPENDITURES	2,083,988	1,477,266	1,405,181

Audit balance as of 6/30/2013 493,569

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

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

 Capital Projects (377,500)

 Loan – principal payment (4,008)

Estimated adjustment to fund balance (149,179)

Estimated fund balance 6/30/2014 344,390

 Estimated revenues 2014-2015 fiscal year 1,404,260

 Estimated expenditures 2014-2015 fiscal year (1,143,031)

 Capital projects (262,150)

 Loan - principal payment (4,069)

 Estimated FY 2015 adjustment to fund balance (4,990)

Estimated fund balance 6/30/2015 339,400

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$997,533,650. 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	869,641,160	1,304,400	0	46,000	1,258,400
Sr Cit/Vet	89,212,790	133,800	133,800	0	0
Farm	38,664,800	0	0	0	0
Personal	14,900	0	0	0	0
Total	997,533,650	1,438,200	133,800	46,000	1,258,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,258,400
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	115,360

361 000 INTEREST

361 100	Interest earnings	<u>500</u>
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TOTAL ESTIMATED REVENUES	<u>\$1,404,260</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing**

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,222,828	1,219,800	1,258,400
311.102	Real Property-Delinquent	22,107	20,000	20,000
311.400	Penalty & Interest	10,375	10,000	10,000
311.500	Vehicle Tax State Collec	29,800	81,295	115,360
Total	General Property Taxes	1,285,110	1,331,095	1,403,760
RE61-Interest Earnings				
361.100	Interest On Investments	2,009	1,000	500
Total	Interest Earnings	2,009	1,000	500
Division Total:	Non-Departmental	1,287,119	\$1,332,095	\$1,404,260
Department Total:	Non-Departmental	1,287,119	\$1,332,095	\$1,404,260
Fund Total:	SOUTH COLONY RSA #16	1,287,119	\$1,332,095	\$1,404,260



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	15,515	50,000	50,000
411.300	Overtime Wages	626	375	500
Total Salaries & Wages		16,141	50,375	50,500
EX12-Benefits				
412.200	Unemployment Contrib	97	303	303
412.300	Medicare	234	731	733
412.600	Workers Compensation	1,717	5,896	6,500
412.700	Sbs Contribution	989	3,088	3,096
Total Benefits		3,037	10,018	10,632
EX22-Advertising				
422.000	Advertising	307	250	250
Total Advertising		307	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	24,015	24,200	28,000
424.500	Garbage Pickups	0	16	250
Total Utilities-Building Oprtns		24,015	24,216	28,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	2,000	15,000
Total Rental/Lease		0	2,000	15,000
EX26-Professional Charges				
426.900	Other Professional Chgs	1,750	6,860	4,000
Total Professional Charges		1,750	6,860	4,000
EX27-Insurance & Bond				
427.100	Property Insurance	300	350	350
427.500	Liability Insurance	322	370	350
Total Insurance & Bond		622	720	700
EX28-Maintenance Services				
428.600	Road Maintenance Services	544,986	679,178	735,000
Total Maintenance Services		544,986	679,178	735,000
EX29-Other Contractual				
429.900	Other Contractual	4,261	19,246	5,000
Total Other Contractual		4,261	19,246	5,000
EX33-Misc Supplies				
433.900	Other Supplies	99,277	143,750	125,000
Total Misc Supplies		99,277	143,750	125,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 273-SOUTH COLONY RSA #16 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,063	1,003	943
Total	Loan Payments	1,063	1,003	943
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	138,529	162,150	167,756
Total	Intra Govern/Recov Expens	138,529	162,150	167,756
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,250,000	377,500	262,150
Total	Capital Project Transfers	1,250,000	377,500	262,150
Division Total: Non-Departmental		2,083,988	1,477,266	1,405,181
Department Total: Non-Departmental		2,083,988	1,477,266	1,405,181
Fund Total: SOUTH COLONY RSA #16		2,083,988	1,477,266	1,405,181

RECONCILIATION OF FUND BALANCE: 274

KNIK ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	2,277,672	2,379,013	2,508,630
TOTAL EXPENDITURES	2,303,376	2,887,258	2,519,532

Audit balance as of 6/30/2013 608,652

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

Estimated expenditures 2013-2014 fiscal year (1,627,758)

Capital Projects (1,259,500)

Estimated adjustment to fund balance (508,245)

Estimated fund balance 6/30/2014 100,407

Estimated revenues 2014-2015 fiscal year 2,508,630

Estimated expenditures 2014-2015 fiscal year (1,614,382)

Capital projects (905,150)

Estimated FY 2015 adjustment to fund balance (10,902)

Estimated fund balance 6/30/2015 89,505

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$879,838,837. 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	811,651,080	2,370,000	0	83,600	2,286,400
Sr Cit/Vet	65,721,490	191,900	191,900	0	0
Farm	950,130	0	0	0	0
Personal	1,516,137	4,400	0	100	4,300
Total	879,838,837	2,566,300	191,900	83,700	2,198,408

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	2,286,400
311 102	Real Property Taxes - Delinquent	65,000
311 200	Personal Property	4,300
311 400	Penalty & Interest on Delinquent Taxes	25,000
311 500	Vehicle Taxes	127,580

361 000 INTEREST

361 100	Interest earnings	<u>350</u>
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TOTAL ESTIMATED REVENUES \$2,508,630



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	2,145,523	2,194,100	2,286,400
311.102	Real Property-Delinquent	65,884	65,000	65,000
311.200	Personal Property	3,358	4,308	4,300
311.400	Penalty & Interest	28,595	25,000	25,000
311.500	Vehicle Tax State Collec	32,960	89,905	127,580
Total	General Property Taxes	2,276,320	2,378,313	2,508,280
RE61-Interest Earnings				
361.100	Interest On Investments	1,352	700	350
Total	Interest Earnings	1,352	700	350
Division Total:	Non-Departmental	2,277,672	\$2,379,013	\$2,508,630
Department Total:	Non-Departmental	2,277,672	\$2,379,013	\$2,508,630
Fund Total:	KNIK RSA #17	2,277,672	\$2,379,013	\$2,508,630



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	31,205	60,000	60,000
411.300	Overtime Wages	2,544	375	500
Total	Salaries & Wages	33,749	60,375	60,500
EX12-Benefits				
412.200	Unemployment Contrib	203	363	363
412.300	Medicare	490	876	878
412.600	Workers Compensation	3,590	7,067	7,787
412.700	Sbs Contribution	2,068	3,701	3,709
Total	Benefits	6,351	12,007	12,737
EX22-Advertising				
422.000	Advertising	74	0	250
Total	Advertising	74	0	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	8,372	8,500	11,000
424.500	Garbage Pickups	643	149	250
Total	Utilities-Building Oprtns	9,015	8,649	11,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,378	25,000
Total	Rental/Lease	0	1,378	25,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	22,515	3,000
Total	Professional Charges	0	22,515	3,000
EX27-Insurance & Bond				
427.500	Liability Insurance	113	130	130
Total	Insurance & Bond	113	130	130
EX28-Maintenance Services				
428.300	Equipment Maint Services	103	0	0
428.600	Road Maintenance Services	846,157	1,026,414	997,500
Total	Maintenance Services	846,260	1,026,414	997,500
EX29-Other Contractual				
429.710	Testing	50	0	0
429.900	Other Contractual	7,749	1,411	5,000
Total	Other Contractual	7,799	1,411	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	0	500
Total	Maintenance Supplies	0	0	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 274-KNIK RSA #17 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	135,128	129,633	136,500
Total	Misc Supplies	135,128	129,633	136,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	239,887	365,246	362,015
Total	Intra Govern/Recov Expens	239,887	365,246	362,015
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,025,000	1,259,500	905,150
Total	Capital Project Transfers	1,025,000	1,259,500	905,150
Division Total:	Non-Departmental	2,303,376	2,887,258	2,519,532
Department Total:	Non-Departmental	2,303,376	2,887,258	2,519,532
Fund Total:	KNIK RSA #17	2,303,376	2,887,258	2,519,532

RECONCILIATION OF FUND BALANCE: 275 LAZY MOUNTAIN ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	237,941	237,485	246,930
TOTAL EXPENDITURES	478,983	309,896	247,611

Audit balance as of 6/30/2013 130,317

Estimated revenues 2013-2014 fiscal year 237,485

Estimated expenditures 2013-2014 fiscal year (220,896)

Capital Projects (89,000)

Loan - principal payment (22)

Estimated adjustment to fund balance (72,433)

Estimated fund balance 6/30/2014 57,884

Estimated revenues 2014-2015 fiscal year 246,930

Estimated expenditures 2014-2015 fiscal year (205,461)

Capital projects (42,150)

Loan - principal payment (22)

Estimated FY 2015 adjustment to fund balance (703)

Estimated fund balance 6/30/2015 57,181

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$106,919,830. A mill rate of 2.51 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	92,167,100	231,300	0	8,100	223,200
Sr Cit/Vet	12,460,540	31,200	31,200	0	0
Farm	2,292,190	0	0	0	0
Personal	0	0	0	0	0
Total	106,919,830	262,500	31,200	8,100	223,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$223,200
311 102	Real Property Taxes - Delinquent	5,000
311 400	Penalty & Interest on Delinquent Taxes	2,000
311 500	Vehicle Taxes	16,580

361 000 INTEREST

361 100	Interest earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES \$246,930



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	220,211	220,500	223,200
311.102	Real Property-Delinquent	8,942	3,000	5,000
311.400	Penalty & Interest	3,971	2,000	2,000
311.500	Vehicle Tax State Collec	4,280	11,685	16,580
Total	General Property Taxes	237,404	237,185	246,780
RE61-Interest Earnings				
361.100	Interest On Investments	537	300	150
Total	Interest Earnings	537	300	150
Division Total:	Non-Departmental	237,941	\$237,485	\$246,930
Department Total:	Non-Departmental	237,941	\$237,485	\$246,930
Fund Total:	LAZY MOUNTAIN RSA #19	237,941	\$237,485	\$246,930



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	5,541	7,500	7,500
411.300	Overtime Wages	126	375	375
Total	Salaries & Wages	5,667	7,875	7,875
EX12-Benefits				
412.200	Unemployment Contrib	34	48	48
412.300	Medicare	83	115	115
412.600	Workers Compensation	603	922	1,014
412.700	Sbs Contribution	348	483	483
Total	Benefits	1,068	1,568	1,660
EX22-Advertising				
422.000	Advertising	307	250	250
Total	Advertising	307	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	4,861	4,990	5,000
424.500	Garbage Pickups	0	250	250
Total	Utilities-Building Oprtns	4,861	5,240	5,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	11	5,000
Total	Rental/Lease	0	11	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	2,800	0	2,000
Total	Professional Charges	2,800	0	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	2	10	10
427.500	Liability Insurance	15	17	25
Total	Insurance & Bond	17	27	35
EX28-Maintenance Services				
428.600	Road Maintenance Services	113,088	140,261	155,000
Total	Maintenance Services	113,088	140,261	155,000
EX29-Other Contractual				
429.900	Other Contractual	0	4,239	500
Total	Other Contractual	0	4,239	500
EX33-Misc Supplies				
433.900	Other Supplies	3,022	30,499	2,500
Total	Misc Supplies	3,022	30,499	2,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 275-LAZY MOUNTAIN RSA #19 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	6	6	5
Total	Loan Payments	6	6	5
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	23,147	30,920	25,386
Total	Intra Govern/Recov Expens	23,147	30,920	25,386
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	325,000	89,000	42,150
Total	Capital Project Transfers	325,000	89,000	42,150
	Division Total: Non-Departmental	478,983	309,896	247,611
	Department Total: Non-Departmental	478,983	309,896	247,611
Fund Total:	LAZY MOUNTAIN RSA #19	478,983	309,896	247,611

RECONCILIATION OF FUND BALANCE: 276

GR. WILLOW ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	846,671	857,505	935,830
TOTAL EXPENDITURES	966,744	910,941	939,713

Audit balance as of 6/30/2013 176,000

 Estimated revenues 2013-2014 fiscal year 857,505

 Estimated expenditures 2013-2014 fiscal year (661,441)
 Capital Projects (249,500)

 Estimated adjustment to fund balance (53,436)

Estimated fund balance 6/30/2014 122,564

 Estimated revenues 2014-2015 fiscal year 935,830

 Estimated expenditures 2014-2015 fiscal year (670,263)
 Capital projects (269,450)

 Estimated FY 2015 adjustment to fund balance (3,883)

Estimated fund balance 6/30/2015 118,681

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$280,619,000. A mill rate of 3.50 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	255,612,640	894,600	0	31,500	863,100
Sr Cit/Vet	24,966,160	87,300	87,300	0	0
Farm	40,200	0	0	0	0
Personal	0	0	0	0	0
Total	280,619,000	981,900	87,300	31,500	863,100

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$863,100
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	42,580

361 000 INTEREST

361 100	Interest earnings	<u>150</u>
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TOTAL ESTIMATED REVENUES	<u>\$935,830</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing**

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	789,701	797,200	863,100
311.102	Real Property-Delinquent	27,034	20,000	20,000
311.400	Penalty & Interest	13,413	10,000	10,000
311.500	Vehicle Tax State Collec	11,000	30,005	42,580
Total	General Property Taxes	841,148	857,205	935,680
RE61-Interest Earnings				
361.100	Interest On Investments	523	300	150
Total	Interest Earnings	523	300	150
RE69-Other Revenue Sources				
369.100	Miscellaneous	5,000	0	0
Total	Other Revenue Sources	5,000	0	0
Division Total:	Non-Departmental	846,671	\$857,505	\$935,830
Department Total:	Non-Departmental	846,671	\$857,505	\$935,830
Fund Total:	GREATER WILLOW RSA #20	846,671	\$857,505	\$935,830



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	14,746	25,000	25,750
411.300	Overtime Wages	1,008	375	500
Total Salaries & Wages		15,754	25,375	26,250
EX12-Benefits				
412.200	Unemployment Contrib	95	153	158
412.300	Medicare	229	368	381
412.600	Workers Compensation	1,676	2,970	3,379
412.700	Sbs Contribution	966	1,556	1,610
Total Benefits		2,966	5,047	5,528
EX22-Advertising				
422.000	Advertising	0	285	500
Total Advertising		0	285	500
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,646	4,500	4,500
424.500	Garbage Pickups	11	0	250
Total Utilities-Building Oprtns		3,657	4,500	4,750
EX25-Rental/Lease				
425.200	Building Rental	60	0	0
425.300	Equipment Rental	0	468	10,000
Total Rental/Lease		60	468	10,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,907	3,500
426.900	Other Professional Chgs	6,500	3,500	3,500
Total Professional Charges		9,692	7,407	7,000
EX27-Insurance & Bond				
427.500	Liability Insurance	738	850	800
Total Insurance & Bond		738	850	800
EX28-Maintenance Services				
428.600	Road Maintenance Services	336,377	420,423	435,000
Total Maintenance Services		336,377	420,423	435,000
EX29-Other Contractual				
429.900	Other Contractual	2,629	1,700	5,000
Total Other Contractual		2,629	1,700	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	175	500
Total Maintenance Supplies		0	175	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 276-GREATER WILLOW RSA #20 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	19,383	58,792	45,000
Total	Misc Supplies	19,383	58,792	45,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	100,488	136,419	129,935
Total	Intra Govern/Recov Expens	100,488	136,419	129,935
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	475,000	249,500	269,450
Total	Capital Project Transfers	475,000	249,500	269,450
Division Total:	Non-Departmental	966,744	910,941	939,713
Department Total:	Non-Departmental	966,744	910,941	939,713
Fund Total:	GREATER WILLOW RSA #20	966,744	910,941	939,713

RECONCILIATION OF FUND BALANCE: 277

BIG LAKE ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,127,864	1,203,100	1,249,350
TOTAL EXPENDITURES	1,580,314	1,322,516	1,254,789

Audit balance as of 6/30/2013 222,599

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

 Estimated expenditures 2013-2014 fiscal year (916,516)

 Capital Projects (406,000)

 Estimated adjustment to fund balance (119,416)

Estimated fund balance 6/30/2014 103,183

 Estimated revenues 2014-2015 fiscal year 1,249,350

 Estimated expenditures 2014-2015 fiscal year (967,639)

 Capital projects (287,150)

 Estimated FY 2015 adjustment to fund balance (5,439)

Estimated fund balance 6/30/2015 97,744

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$497,434,200. A mill rate of 2.57 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	458,050,580	1,177,100	0	41,500	1,135,600
Sr Cit/Vet	39,121,480	100,500	100,500	0	0
Farm	262,140	0	0	0	0
Personal	0	0	0	0	0
Total	497,434,200	1,277,600	100,500	41,500	1,135,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,135,600
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	15,000
311 500	Vehicle Taxes	68,400

361 000 INTEREST

361 100	Interest earnings	<u>350</u>
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TOTAL ESTIMATED REVENUES \$1,249,350



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,044,743	1,109,200	1,135,600
311.102	Real Property-Delinquent	43,964	30,000	30,000
311.400	Penalty & Interest	20,518	15,000	15,000
311.500	Vehicle Tax State Collec	17,670	48,200	68,400
Total	General Property Taxes	1,126,895	1,202,400	1,249,000
RE61-Interest Earnings				
361.100	Interest On Investments	969	700	350
Total	Interest Earnings	969	700	350
Division Total:	Non-Departmental	1,127,864	\$1,203,100	\$1,249,350
Department Total:	Non-Departmental	1,127,864	\$1,203,100	\$1,249,350
Fund Total:	BIG LAKE RSA #21	1,127,864	\$1,203,100	\$1,249,350



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	13,741	20,000	20,600
411.300	Overtime Wages	452	375	375
Total	Salaries & Wages	14,193	20,375	20,975
EX12-Benefits				
412.200	Unemployment Contrib	86	123	126
412.300	Medicare	206	296	305
412.600	Workers Compensation	1,510	2,385	2,700
412.700	Sbs Contribution	870	1,249	1,286
Total	Benefits	2,672	4,053	4,417
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	366	0	0
Total	Expenses Within Borough	366	0	0
EX22-Advertising				
422.000	Advertising	0	0	5,000
Total	Advertising	0	0	5,000
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,047	3,000	3,250
424.500	Garbage Pickups	0	0	250
Total	Utilities-Building Oprtns	3,047	3,000	3,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	598	5,000
Total	Rental/Lease	0	598	5,000
EX26-Professional Charges				
426.900	Other Professional Chgs	3,340	0	2,000
Total	Professional Charges	3,340	0	2,000
EX27-Insurance & Bond				
427.500	Liability Insurance	35	40	50
Total	Insurance & Bond	35	40	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	553,272	581,400	630,000
Total	Maintenance Services	553,272	581,400	630,000
EX29-Other Contractual				
429.900	Other Contractual	26,416	1,300	5,000
Total	Other Contractual	26,416	1,300	5,000
EX33-Misc Supplies				
433.900	Other Supplies	102,469	114,702	110,000
Total	Misc Supplies	102,469	114,702	110,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 277-BIG LAKE RSA #21 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	149,504	191,048	181,697
Total	Intra Govern/Recov Expens	149,504	191,048	181,697
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	725,000	406,000	287,150
Total	Capital Project Transfers	725,000	406,000	287,150
Division Total: Non-Departmental		1,580,314	1,322,516	1,254,789
Department Total: Non-Departmental		1,580,314	1,322,516	1,254,789
Fund Total:	BIG LAKE RSA #21	1,580,314	1,322,516	1,254,789

RECONCILIATION OF FUND BALANCE: 278

NORTH COLONY ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	160,062	165,875	180,250
TOTAL EXPENDITURES	193,004	201,278	180,296

Audit balance as of 6/30/2013 91,457

Estimated revenues 2013-2014 fiscal year 165,875

Estimated expenditures 2013-2014 fiscal year (165,278)

Capital Projects (36,000)

Loan – principal payment (495)

Estimated adjustment to fund balance (35,898)

Estimated fund balance 6/30/2014 55,559

Estimated revenues 2014-2015 fiscal year 180,250

Estimated expenditures 2014-2015 fiscal year (173,296)

Capital projects (7,000)

Loan - principal payment (502)

Estimated FY 2015 adjustment to fund balance (548)

Estimated fund balance 6/30/2015 55,011

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$40,567,850. A mill rate of 4.59 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	35,923,720	164,800	0	5,800	159,000
Sr Cit/Vet	3,984,050	18,200	18,200	0	0
Farm	660,080	0	0	0	0
Personal	0	0	0	0	0
Total	40,567,850	183,000	18,200	5,800	159,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$159,000
311 102	Real Property Taxes - Delinquent	10,000
311 400	Penalty & Interest on Delinquent Taxes	3,000
311 500	Vehicle Taxes	8,200

361 000 INTEREST

361 100	Interest earnings	<u>50</u>
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TOTAL ESTIMATED REVENUES \$180,250



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	144,287	152,000	159,000
311.102	Real Property-Delinquent	10,041	6,000	10,000
311.400	Penalty & Interest	3,369	2,000	3,000
311.500	Vehicle Tax State Collec	2,120	5,775	8,200
Total	General Property Taxes	159,817	165,775	180,200
RE61-Interest Earnings				
361.100	Interest On Investments	245	100	50
Total	Interest Earnings	245	100	50
Division Total:	Non-Departmental	160,062	\$165,875	\$180,250
Department Total:	Non-Departmental	160,062	\$165,875	\$180,250
Fund Total:	NORTH COLONY RSA #23	160,062	\$165,875	\$180,250



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	797	8,000	8,000
411.300	Overtime Wages	0	375	375
Total Salaries & Wages		797	8,375	8,375
EX12-Benefits				
412.200	Unemployment Contrib	5	51	51
412.300	Medicare	12	122	122
412.600	Workers Compensation	85	981	1,078
412.700	Sbs Contribution	49	514	514
Total Benefits		151	1,668	1,765
EX22-Advertising				
422.000	Advertising	307	250	250
Total Advertising		307	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	304	500	500
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		304	750	750
EX25-Rental/Lease				
425.200	Building Rental	0	(140)	0
425.300	Equipment Rental	0	1,500	1,500
Total Rental/Lease		0	1,360	1,500
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,000	2,500
Total Professional Charges		0	1,000	2,500
EX27-Insurance & Bond				
427.100	Property Insurance	37	50	50
427.500	Liability Insurance	16	20	30
Total Insurance & Bond		53	70	80
EX28-Maintenance Services				
428.600	Road Maintenance Services	85,180	108,242	125,000
Total Maintenance Services		85,180	108,242	125,000
EX29-Other Contractual				
429.900	Other Contractual	59	640	500
Total Other Contractual		59	640	500
EX33-Misc Supplies				
433.900	Other Supplies	11,578	21,758	12,000
Total Misc Supplies		11,578	21,758	12,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013</u> <u>Actual</u> <u>Expense</u>	<u>2014</u> <u>Amended</u> <u>Budget</u>	<u>2015</u> <u>Assembly</u> <u>Approved</u>
FUND 278-NORTH COLONY RSA #23 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	132	124	116
Total	Loan Payments	132	124	116
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	19,443	21,041	20,460
Total	Intra Govern/Recov Expens	19,443	21,041	20,460
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	75,000	36,000	7,000
Total	Capital Project Transfers	75,000	36,000	7,000
Division Total:	Non-Departmental	193,004	201,278	180,296
Department Total:	Non-Departmental	193,004	201,278	180,296
Fund Total:	NORTH COLONY RSA #23	193,004	201,278	180,296

RECONCILIATION OF FUND BALANCE: 279

BOGARD ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,445,692	1,474,967	1,553,360
TOTAL EXPENDITURES	1,871,457	2,042,445	1,554,586

Audit balance as of 6/30/2013 672,780

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

Estimated expenditures 2013-2014 fiscal year (983,945)

Capital Projects (1,058,500)

Loan – Principal Payment (3,716)

Estimated adjustment to fund balance (571,194)

Estimated fund balance 6/30/2014 101,586

Estimated revenues 2014-2015 fiscal year 1,553,360

Estimated expenditures 2014-2015 fiscal year (1,039,286)

Capital projects (515,300)

Loan - principal payment (3,772)

Estimated FY 2015 adjustment to fund balance (4,998)

Estimated fund balance 6/30/2015 96,588

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$935,879,680. A mill rate of 1.73 has been approved to fund the budget.

NET TAX LEVY REQUIREMENT

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

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBL E TAXES	NET TAX
Real	846,153,620	1,463,800	0	51,600	1,412,200
Sr Cit/Vet	81,082,830	140,200	140,200	0	0
Farm	5,117,960	0	0	0	0
Personal	3,525,270	6,000	0	200	5,800
Total	935,879,680	1,610,000	140,200	51,800	1,418,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,412,200
311 102	Real Property Taxes - Delinquent	20,000
311 200	Personal Property Taxes	5,800
311 400	Penalty & Interest on Delinquent Taxes	9,000
311 500	Vehicle Taxes	106,010

361 000 INTEREST

361 100	Interest earnings	<u>350</u>
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TOTAL ESTIMATED REVENUES		<u>\$1,553,360</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing**

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,383,639	1,368,100	1,412,200
311.102	Real Property-Delinquent	18,261	16,000	20,000
311.200	Personal Property	4,947	6,462	5,800
311.400	Penalty & Interest	9,483	9,000	9,000
311.500	Vehicle Tax State Collec	27,390	74,705	106,010
Total	General Property Taxes	1,443,720	1,474,267	1,553,010
RE61-Interest Earnings				
361.100	Interest On Investments	1,972	700	350
Total	Interest Earnings	1,972	700	350
Division Total:	Non-Departmental	1,445,692	\$1,474,967	\$1,553,360
Department Total:	Non-Departmental	1,445,692	\$1,474,967	\$1,553,360
Fund Total:	BOGARD RSA #25	1,445,692	\$1,474,967	\$1,553,360



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	16,377	40,000	40,000
411.300	Overtime Wages	390	375	375
Total	Salaries & Wages	16,767	40,375	40,375
EX12-Benefits				
412.200	Unemployment Contrib	101	243	243
412.300	Medicare	244	586	586
412.600	Workers Compensation	1,783	4,726	5,197
412.700	Sbs Contribution	1,028	2,475	2,475
Total	Benefits	3,156	8,030	8,501
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	50	0	0
Total	Expenses Within Borough	50	0	0
EX22-Advertising				
422.000	Advertising	307	0	250
Total	Advertising	307	0	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	25,250	27,300	27,500
424.500	Garbage Pickups	8	0	250
Total	Utilities-Building Oprtns	25,258	27,300	27,750
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,768	20,000
Total	Rental/Lease	0	1,768	20,000
EX26-Professional Charges				
426.900	Other Professional Chgs	2,200	0	2,000
Total	Professional Charges	2,200	0	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	278	320	320
427.500	Liability Insurance	68	80	100
Total	Insurance & Bond	346	400	420
EX28-Maintenance Services				
428.600	Road Maintenance Services	525,034	585,000	615,000
Total	Maintenance Services	525,034	585,000	615,000
EX29-Other Contractual				
429.900	Other Contractual	706	13,130	5,000
Total	Other Contractual	706	13,130	5,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 279-BOGARD RSA #25 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total	Maintenance Supplies	0	500	500
EX33-Misc Supplies				
433.900	Other Supplies	78,329	132,802	125,000
Total	Misc Supplies	78,329	132,802	125,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	985	930	874
Total	Loan Payments	985	930	874
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	143,319	173,710	193,616
Total	Intra Govern/Recov Expens	143,319	173,710	193,616
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,075,000	1,058,500	515,300
Total	Capital Project Transfers	1,075,000	1,058,500	515,300
Division Total:	Non-Departmental	1,871,457	2,042,445	1,554,586
Department Total:	Non-Departmental	1,871,457	2,042,445	1,554,586
Fund Total:	BOGARD RSA #25	1,871,457	2,042,445	1,554,586

RECONCILIATION OF FUND BALANCE: 280

GREATER BUTTE ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	869,627	886,230	907,430
TOTAL EXPENDITURES	1,344,552	1,215,000	910,739

Audit balance as of 6/30/2013 390,993

Estimated revenues 2013-2014 fiscal year 886,230

Estimated expenditures 2013-2014 fiscal year (713,500)

Capital Projects (501,500)

Loan – principal payment (209)

Estimated adjustment to fund balance (328,979)

Estimated fund balance 6/30/2014 62,014

Estimated revenues 2014-2015 fiscal year 907,430

Estimated expenditures 2014-2015 fiscal year (538,489)

Capital Projects (372,250)

Loan principal payment (212)

Estimated FY 2015 adjustment to fund balance (3,521)

Estimated fund balance 6/30/2015 58,493

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$290,737,580. 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	249,522,060	860,800	0	30,300	830,500
Sr Cit/Vet	39,405,420	135,900	135,900	0	0
Farm	1,810,100	0	0	0	0
Personal	0	0	0	0	0
Total	290,737,580	996,700	135,900	30,300	830,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$830,500
311 102	Real Property Taxes - Delinquent	20,000
311 400	Penalty & Interest on Delinquent Taxes	10,000
311 500	Vehicle Taxes	46,580

361 000 INTEREST

361 100	Interest earnings	<u>350</u>
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TOTAL ESTIMATED REVENUES \$907,430



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	818,236	822,700	830,500
311.102	Real Property-Delinquent	26,202	20,000	20,000
311.400	Penalty & Interest	11,877	10,000	10,000
311.500	Vehicle Tax State Collec	12,030	32,830	46,580
Total	General Property Taxes	868,345	885,530	907,080
RE61-Interest Earnings				
361.100	Interest On Investments	1,282	700	350
Total	Interest Earnings	1,282	700	350
Division Total:	Non-Departmental	869,627	\$886,230	\$907,430
Department Total:	Non-Departmental	869,627	\$886,230	\$907,430
Fund Total:	GREATER BUTTE RSA #26	869,627	\$886,230	\$907,430



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	6,708	20,000	20,600
411.300	Overtime Wages	251	375	375
Total Salaries & Wages		6,959	20,375	20,975
EX12-Benefits				
412.200	Unemployment Contrib	42	123	126
412.300	Medicare	101	296	305
412.600	Workers Compensation	740	2,385	2,700
412.700	Sbs Contribution	427	1,249	1,286
Total Benefits		1,310	4,053	4,417
EX22-Advertising				
422.000	Advertising	0	250	250
Total Advertising		0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	11,850	12,000	12,000
424.500	Garbage Pickups	0	250	250
Total Utilities-Building Oprtns		11,850	12,250	12,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,455	10,000
Total Rental/Lease		0	1,455	10,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	1,100	2,000
Total Professional Charges		0	1,100	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	16	20	25
427.500	Liability Insurance	35	40	50
Total Insurance & Bond		51	60	75
EX28-Maintenance Services				
428.600	Road Maintenance Services	234,093	258,242	315,000
Total Maintenance Services		234,093	258,242	315,000
EX29-Other Contractual				
429.900	Other Contractual	118	7,045	5,000
Total Other Contractual		118	7,045	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total Maintenance Supplies		0	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 280-GREATER BUTTE RSA #26 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	17,096	79,158	50,000
Total	Misc Supplies	17,096	79,158	50,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	56	52	49
Total	Loan Payments	56	52	49
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	93,019	128,960	117,973
Total	Intra Govern/Recov Expens	93,019	128,960	117,973
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	980,000	701,500	372,250
Total	Capital Project Transfers	980,000	701,500	372,250
	Division Total: Non-Departmental	1,344,552	1,215,000	910,739
	Department Total: Non-Departmental	1,344,552	1,215,000	910,739
Fund Total:	GREATER BUTTE RSA #26	1,344,552	1,215,000	910,739

RECONCILIATION OF FUND BALANCE: 281

MEADOW LAKES ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,694,760	1,741,557	1,791,610
TOTAL EXPENDITURES	2,406,569	2,081,251	1,798,611

Audit balance as of 6/30/2013 415,786

Estimated revenues 2013-2014 fiscal year 1,741,557

Estimated expenditures 2013-2014 fiscal year (1,089,251)
 Capital Projects (992,000)

Estimated adjustment to fund balance (339,694)

Estimated fund balance 6/30/2014 76,092

Estimated revenues 2014-2015 fiscal year 1,791,610

Estimated expenditures 2014-2015 fiscal year (1,114,311)
 Capital projects (684,300)

Estimated FY 2015 adjustment to fund balance (7,001)

Estimated fund balance 6/30/2015 69,091

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$537,532,700. 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	488,861,440	1,701,200	0	60,000	1,641,200
Sr Cit/Vet	47,382,190	164,800	164,800	0	0
Farm	166,570	0	0	0	0
Personal	1,122,500	3,900	0	100	3,800
Total	537,532,700	1,869,900	164,800	60,100	1,645,000

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,641,200
311 102	Real Property Taxes - Delinquent	50,000
311 200	Personal Property Taxes	3,800
311 400	Penalty & Interest on Delinquent Taxes	20,000
311 500	Vehicle Taxes	76,210

361 000 INTEREST

361 100	Interest earnings	<u>400</u>
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TOTAL ESTIMATED REVENUES \$1,791,610



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,576,679	1,612,200	1,641,200
311.102	Real Property-Delinquent	65,091	50,000	50,000
311.200	Personal Property	3,780	4,847	3,800
311.400	Penalty & Interest	27,919	20,000	20,000
311.500	Vehicle Tax State Collec	19,680	53,710	76,210
Total	General Property Taxes	1,693,149	1,740,757	1,791,210
RE61-Interest Earnings				
361.100	Interest On Investments	1,611	800	400
Total	Interest Earnings	1,611	800	400
Division Total:	Non-Departmental	1,694,760	\$1,741,557	\$1,791,610
Department Total:	Non-Departmental	1,694,760	\$1,741,557	\$1,791,610
Fund Total:	MEADOW LAKES RSA #27	1,694,760	\$1,741,557	\$1,791,610



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	19,281	30,000	30,900
411.300	Overtime Wages	1,015	375	375
Total	Salaries & Wages	20,296	30,375	31,275
EX12-Benefits				
412.200	Unemployment Contrib	122	183	188
412.300	Medicare	295	441	454
412.600	Workers Compensation	2,159	3,556	4,026
412.700	Sbs Contribution	1,244	1,862	1,918
Total	Benefits	3,820	6,042	6,586
EX22-Advertising				
422.000	Advertising	0	250	250
Total	Advertising	0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	5,655	6,500	6,500
424.500	Garbage Pickups	25	250	250
Total	Utilities-Building Oprtns	5,680	6,750	6,750
EX25-Rental/Lease				
425.300	Equipment Rental	0	19,978	40,000
Total	Rental/Lease	0	19,978	40,000
EX26-Professional Charges				
426.300	Dues & Fees	3,192	3,500	3,500
426.900	Other Professional Chgs	0	10,932	3,000
Total	Professional Charges	3,192	14,432	6,500
EX27-Insurance & Bond				
427.500	Liability Insurance	279	330	330
Total	Insurance & Bond	279	330	330
EX28-Maintenance Services				
428.600	Road Maintenance Services	458,696	625,000	660,000
Total	Maintenance Services	458,696	625,000	660,000
EX29-Other Contractual				
429.710	Testing	50	0	0
429.900	Other Contractual	3,676	5,000	5,000
Total	Other Contractual	3,726	5,000	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total	Maintenance Supplies	0	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 281-MEADOW LAKES RSA #27 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	92,951	131,090	125,000
Total	Misc Supplies	92,951	131,090	125,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	192,929	249,504	232,120
Total	Intra Govern/Recov Expens	192,929	249,504	232,120
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	1,625,000	992,000	684,300
Total	Capital Project Transfers	1,625,000	992,000	684,300
Division Total:	Non-Departmental	2,406,569	2,081,251	1,798,611
Department Total:	Non-Departmental	2,406,569	2,081,251	1,798,611
Fund Total:	MEADOW LAKES RSA #27	2,406,569	2,081,251	1,798,611

RECONCILIATION OF FUND BALANCE: 282

GOLD TRAIL ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1,501,470	1,574,035	1,664,540
TOTAL EXPENDITURES	1,767,048	2,014,602	1,668.829

Audit balance as of 6/30/2013 503,259

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

Estimated expenditures 2013-2014 fiscal year (1,118,102)

Capital Projects (896,500)

Loan – principal payment (2,240)

Estimated adjustment to fund balance (442,807)

Estimated fund balance 6/30/2014 60,452

Estimated revenues 2014-2015 fiscal year 1,664,540

Estimated expenditures 2014-2015 fiscal year (1,169,079)

Capital projects (499,750)

Loan - principal payment (2,273)

Estimated FY 2015 adjustment to fund balance (6,562)

Estimated fund balance 6/30/2015 53,890

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$846,278,900. 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	773,924,570	1,547,800	0	54,600	1,493,200
Sr Cit/Vet	68,116,960	136,200	136,200	0	0
Farm	4,237,370	0	0	0	0
Personal	0	0	0	0	0
Total	846,278,900	1,684,000	136,200	54,600	1,493,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$1,493,200
311 102	Real Property Taxes - Delinquent	30,000
311 400	Penalty & Interest on Delinquent Taxes	12,000
311 500	Vehicle Taxes	129,040

361 000 INTEREST

361 100	Interest earnings	<u>300</u>
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TOTAL ESTIMATED REVENUES \$1,664,540



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	1,420,680	1,447,500	1,493,200
311.102	Real Property-Delinquent	31,931	25,000	30,000
311.400	Penalty & Interest	14,023	10,000	12,000
311.500	Vehicle Tax State Collec	33,330	90,935	129,040
Total	General Property Taxes	1,499,964	1,573,435	1,664,240
RE61-Interest Earnings				
361.100	Interest On Investments	1,506	600	300
Total	Interest Earnings	1,506	600	300
Division Total:	Non-Departmental	1,501,470	\$1,574,035	\$1,664,540
Department Total:	Non-Departmental	1,501,470	\$1,574,035	\$1,664,540
Fund Total:	GOLD TRAIL RSA #28	1,501,470	\$1,574,035	\$1,664,540



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	30,900	45,000	45,000
411.300	Overtime Wages	2,613	375	375
Total	Salaries & Wages	33,513	45,375	45,375
EX12-Benefits				
412.190	Life Insurance	0	273	273
412.200	Unemployment Contrib	202	658	658
412.300	Medicare	486	0	0
412.600	Workers Compensation	3,569	5,311	5,840
412.700	Sbs Contribution	2,056	2,782	2,782
Total	Benefits	6,313	9,024	9,553
EX22-Advertising				
422.000	Advertising	0	250	250
Total	Advertising	0	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	21,530	26,000	26,000
424.500	Garbage Pickups	0	250	250
Total	Utilities-Building Oprtns	21,530	26,250	26,250
EX25-Rental/Lease				
425.300	Equipment Rental	0	6,247	20,000
Total	Rental/Lease	0	6,247	20,000
EX26-Professional Charges				
426.900	Other Professional Chgs	0	10,770	2,000
Total	Professional Charges	0	10,770	2,000
EX27-Insurance & Bond				
427.100	Property Insurance	168	200	200
427.500	Liability Insurance	80	100	100
Total	Insurance & Bond	248	300	300
EX28-Maintenance Services				
428.600	Road Maintenance Services	626,242	680,000	715,000
Total	Maintenance Services	626,242	680,000	715,000
EX29-Other Contractual				
429.710	Testing	51	0	0
429.900	Other Contractual	25,640	3,930	5,000
Total	Other Contractual	25,691	3,930	5,000
EX31-Maintenance Supplies				
431.300	Equipment Maint Supplies	0	500	500
Total	Maintenance Supplies	0	500	500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 282-GOLD TRAIL RSA #28 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX33-Misc Supplies				
433.900	Other Supplies	92,137	126,053	125,000
Total	Misc Supplies	92,137	126,053	125,000
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	594	561	527
Total	Loan Payments	594	561	527
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	160,780	208,842	219,324
Total	Intra Govern/Recov Expens	160,780	208,842	219,324
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	800,000	896,500	499,750
Total	Capital Project Transfers	800,000	896,500	499,750
Division Total:	Non-Departmental	1,767,048	2,014,602	1,668,829
Department Total:	Non-Departmental	1,767,048	2,014,602	1,668,829
Fund Total:	GOLD TRAIL RSA #28	1,767,048	2,014,602	1,668,829

RECONCILIATION OF FUND BALANCE: 283

GR. TALKEETNA ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	512,191	524,045	545,600
TOTAL EXPENDITURES	490,320	635,205	561,002

Audit balance as of 6/30/2013 176,658

 Estimated revenues 2013-2014 fiscal year 524,045

 Estimated expenditures 2013-2014 fiscal year (575,205)
 Capital Project (60,000)

 Estimated adjustment to fund balance (111,160)

Estimated fund balance 6/30/2014 65,498

 Estimated revenues 2014-2015 fiscal year 545,600

 Estimated expenditures 2014-2015 fiscal year (561,002)

 Estimated FY 2015 adjustment to fund balance (15,402)

Estimated fund balance 6/30/2015 50,096

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$194,008,200. 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	176,523,140	510,100	0	18,000	492,100
Sr Cit/Vet	17,435,160	50,300	50,300	0	0
Farm	0	0	0	0	0
Personal	49,900	100	0	0	100
Total	194,008,200	560,500	50,300	18,000	492,200

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$492,100
311 102	Real Property Taxes - Delinquent	18,000
311 400	Penalty & Interest on Delinquent Taxes	7,000
311 500	Vehicle Taxes	28,400

361 000 INTEREST

361 100	Interest earnings	<u>100</u>
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TOTAL ESTIMATED REVENUES \$545,600



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	474,794	478,700	492,100
311.102	Real Property-Delinquent	20,411	18,000	18,000
311.200	Personal Property	111	135	0
311.400	Penalty & Interest	9,153	7,000	7,000
311.500	Vehicle Tax State Collec	7,330	20,010	28,400
Total	General Property Taxes	511,799	523,845	545,500
RE61-Interest Earnings				
361.100	Interest On Investments	392	200	100
Total	Interest Earnings	392	200	100
Division Total:	Non-Departmental	512,191	\$524,045	\$545,600
Department Total:	Non-Departmental	512,191	\$524,045	\$545,600
Fund Total:	GREATER TALKEETNA RSA #29	512,191	\$524,045	\$545,600



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	12,587	12,500	12,500
411.300	Overtime Wages	1,156	375	375
Total	Salaries & Wages	13,743	12,875	12,875
EX12-Benefits				
412.200	Unemployment Contrib	83	78	78
412.300	Medicare	200	187	187
412.600	Workers Compensation	1,466	1,507	1,657
412.700	Sbs Contribution	845	790	790
Total	Benefits	2,594	2,562	2,712
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	57	0	0
Total	Expenses Within Borough	57	0	0
EX22-Advertising				
422.000	Advertising	0	285	500
Total	Advertising	0	285	500
EX25-Rental/Lease				
425.300	Equipment Rental	0	42	250
Total	Rental/Lease	0	42	250
EX26-Professional Charges				
426.900	Other Professional Chgs	3,000	0	1,000
Total	Professional Charges	3,000	0	1,000
EX27-Insurance & Bond				
427.500	Liability Insurance	24	30	35
Total	Insurance & Bond	24	30	35
EX28-Maintenance Services				
428.600	Road Maintenance Services	398,049	452,782	450,000
Total	Maintenance Services	398,049	452,782	450,000
EX29-Other Contractual				
429.900	Other Contractual	59	0	500
Total	Other Contractual	59	0	500
EX33-Misc Supplies				
433.900	Other Supplies	3,921	16,141	5,000
Total	Misc Supplies	3,921	16,141	5,000
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	68,873	90,488	88,130
Total	Intra Govern/Recov Expens	68,873	90,488	88,130



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 283-GREATER TALKEETNA RSA #29 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	0	60,000	0
Total	Capital Project Transfers	0	60,000	0
	Division Total: Non-Departmental	490,320	635,205	561,002
	Department Total: Non-Departmental	490,320	635,205	561,002
Fund Total:	GREATER TALKEETNA RSA #29	490,320	635,205	561,002

RECONCILIATION OF FUND BALANCE: 284 TRAPPER CREEK ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	210,548	220,080	227,050
TOTAL EXPENDITURES	206,992	214,084	228,038

Audit balance as of 6/30/2013 99,234

Estimated revenues 2013-2014 fiscal year 220,080

Estimated expenditures 2013-2014 fiscal year (184,584)
Capital Projects (29,500)

Estimated adjustment to fund balance 5,996

Estimated fund balance 6/30/2014 105,230

Estimated revenues 2014-2015 fiscal year 227,050

Estimated expenditures 2014-2015 fiscal year (190,938)
Capital Projects (37,100)

Estimated FY 2015 adjustment to fund balance (988)

Estimated fund balance 6/30/2015 104,242

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$51,365,600. 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	47,325,710	208,700	0	7,300	201,400
Sr Cit/Vet	4,039,890	17,800	17,800	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	51,365,600	226,500	17,800	7,300	201,400

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$201,400
311 102	Real Property Taxes - Delinquent	9,000
311 400	Penalty & Interest on Delinquent Taxes	4,000
311 500	Vehicle Taxes	12,600

361 000 INTEREST

361 100	Interest earnings	<u>50</u>
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TOTAL ESTIMATED REVENUES	<u>\$227,050</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing**

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	193,815	198,600	201,400
311.102	Real Property-Delinquent	8,744	9,000	9,000
311.400	Penalty & Interest	4,505	3,500	4,000
311.500	Vehicle Tax State Collec	3,250	8,880	12,600
Total	General Property Taxes	210,314	219,980	227,000
RE61-Interest Earnings				
361.100	Interest On Investments	234	100	50
Total	Interest Earnings	234	100	50
Division Total:	Non-Departmental	210,548	\$220,080	\$227,050
Department Total:	Non-Departmental	210,548	\$220,080	\$227,050
Fund Total:	TRAPPER CREEK RSA #30	210,548	\$220,080	\$227,050



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 284-TRAPPER CREEK RSA #30 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	3,387	5,000	5,000
411.300	Overtime Wages	285	375	375
Total Salaries & Wages		3,672	5,375	5,375
EX12-Benefits				
412.200	Unemployment Contrib	23	33	33
412.300	Medicare	54	78	78
412.600	Workers Compensation	393	630	692
412.700	Sbs Contribution	226	330	330
Total Benefits		696	1,071	1,133
EX22-Advertising				
422.000	Advertising	0	0	500
Total Advertising		0	0	500
EX24-Utilities-Building Oprtns				
424.500	Garbage Pickups	0	0	100
Total Utilities-Building Oprtns		0	0	100
EX26-Professional Charges				
426.900	Other Professional Chgs	0	5,400	0
Total Professional Charges		0	5,400	0
EX27-Insurance & Bond				
427.500	Liability Insurance	11	20	20
Total Insurance & Bond		11	20	20
EX28-Maintenance Services				
428.600	Road Maintenance Services	156,050	137,600	147,000
Total Maintenance Services		156,050	137,600	147,000
EX29-Other Contractual				
429.900	Other Contractual	0	0	1,000
Total Other Contractual		0	0	1,000
EX33-Misc Supplies				
433.900	Other Supplies	888	100	1,500
Total Misc Supplies		888	100	1,500
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	20,675	35,018	34,310
Total Intra Govern/Recov Expens		20,675	35,018	34,310
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	25,000	29,500	37,100
Total Capital Project Transfers		25,000	29,500	37,100
Division Total: Non-Departmental		206,992	214,084	228,038



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
Department Total:	Non-Departmental	<u>206,992</u>	<u>214,084</u>	<u>228,038</u>
Fund Total:	TRAPPER CREEK RSA #30	206,992	214,084	228,038

RECONCILIATION OF FUND BALANCE: 285

ALPINE ROAD SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	253,119	267,840	277,325
TOTAL EXPENDITURES	337,156	324,391	278,076

Audit balance as of 6/30/2013 98,726

Estimated revenues 2013-2014 fiscal year	267,840
Estimated expenditures 2013-2014 fiscal year	(253,891)
Capital Projects	(70,500)
Loan – principal payment	(100)

Estimated adjustment to fund balance (56,651)

Estimated fund balance 6/30/2014 42,075

Estimated revenues 2014-2015 fiscal year	277,325
Estimated expenditures 2014-2015 fiscal year	(260,696)
Capital projects	(17,380)
Loan - principal payment	(102)

Estimated FY 2015 adjustment to fund balance (853)

Estimated fund balance 6/30/2015 41,222

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$76,282,690. 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	64,957,440	239,000	0	8,400	230,600
Sr Cit/Vet	11,151,590	41,000	41,000	0	0
Farm	173,660	0	0	0	0
Personal	0	0	0	0	0
Total	76,282,690	280,000	41,000	8,400	230,600

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$230,600
311 102	Real Property Taxes - Delinquent	12,000
311 400	Penalty & Interest on Delinquent Taxes	5,000
311 500	Vehicle Taxes	29,650

361 000 INTEREST

361 100	Interest earnings	<u>75</u>
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TOTAL ESTIMATED REVENUES 277,325



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	221,090	231,800	230,600
311.102	Real Property-Delinquent	18,018	10,000	12,000
311.400	Penalty & Interest	6,042	5,000	5,000
311.500	Vehicle Tax State Collec	7,650	20,890	29,650
Total	General Property Taxes	252,800	267,690	277,250
RE61-Interest Earnings				
361.100	Interest On Investments	319	150	75
Total	Interest Earnings	319	150	75
Division Total:	Non-Departmental	253,119	\$267,840	\$277,325
Department Total:	Non-Departmental	253,119	\$267,840	\$277,325
Fund Total:	ALPINE RSA #31	253,119	\$267,840	\$277,325



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	2,877	9,000	9,000
411.300	Overtime Wages	487	375	375
Total	Salaries & Wages	3,364	9,375	9,375
EX12-Benefits				
412.200	Unemployment Contrib	21	57	57
412.300	Medicare	49	136	136
412.600	Workers Compensation	360	1,098	1,207
412.700	Sbs Contribution	208	575	575
Total	Benefits	638	1,866	1,975
EX22-Advertising				
422.000	Advertising	307	250	250
Total	Advertising	307	250	250
EX24-Utilities-Building Oprtns				
424.100	Electricity	1,902	2,500	2,500
424.500	Garbage Pickups	12	250	250
Total	Utilities-Building Oprtns	1,914	2,750	2,750
EX25-Rental/Lease				
425.300	Equipment Rental	0	300	500
Total	Rental/Lease	0	300	500
EX26-Professional Charges				
426.900	Other Professional Chgs	2,375	1,200	1,000
Total	Professional Charges	2,375	1,200	1,000
EX27-Insurance & Bond				
427.100	Property Insurance	8	10	10
427.500	Liability Insurance	262	310	325
Total	Insurance & Bond	270	320	335
EX28-Maintenance Services				
428.600	Road Maintenance Services	140,140	195,000	205,000
Total	Maintenance Services	140,140	195,000	205,000
EX29-Other Contractual				
429.900	Other Contractual	0	681	500
Total	Other Contractual	0	681	500
EX33-Misc Supplies				
433.900	Other Supplies	9,710	9,819	10,000
Total	Misc Supplies	9,710	9,819	10,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 285-ALPINE RSA #31 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	27	25	24
Total	Loan Payments	27	25	24
EX43-Intra Govern/Recov Expens				
443.130	Admin. & Audit Rsa	28,411	32,305	28,987
Total	Intra Govern/Recov Expens	28,411	32,305	28,987
EX46-Capital Project Transfers				
446.400	Transfer To- Fund 405/410	150,000	70,500	17,380
Total	Capital Project Transfers	150,000	70,500	17,380
Division Total: Non-Departmental		337,156	324,391	278,076
Department Total: Non-Departmental		337,156	324,391	278,076
Fund Total: ALPINE RSA #31		337,156	324,391	278,076

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**

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	15,384	15,765	16,260
TOTAL EXPENDITURES	1,352	22,647	22,718

Audit balance as of 6/30/2013			55,271
Estimated revenues 2013-2014 fiscal year	15,765		
Estimated expenditures 2013-2014 fiscal year	(22,647)		
Estimated adjustment to fund balance		(6,882)	
Estimated fund balance 6/30/2014			48,389
Estimated revenues 2014-2015 fiscal year	16,260		
Estimated expenditures 2014-2015 fiscal year	(22,718)		
Estimated FY2015 adjustment to fund balance		(6,458)	
Estimated fund balance 6/30/2015			41,931

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$12,490,280. 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	11,423,300	15,800	0	500	15,300
Sr Cit/Vet	1,066,980	1,400	1,400	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	12,490,280	17,200	1,400	500	15,300

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$15,300
311 102	Real Property Taxes - Delinquent	250
311 400	Penalty & Interest on Delinquent Taxes	100
311 500	Vehicle Taxes	560

361 000 INTEREST

361 100	Interest Earnings	<u>50</u>
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TOTAL ESTIMATED REVENUES \$16,260



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	14,498	15,100	15,300
311.102	Real Property-Delinquent	117	50	250
311.400	Penalty & Interest	142	50	100
311.500	Vehicle Tax State Collec	530	540	560
Total	General Property Taxes	<u>15,287</u>	<u>15,740</u>	<u>16,210</u>
RE61-Interest Earnings				
361.100	Interest On Investments	97	25	50
Total	Interest Earnings	<u>97</u>	<u>25</u>	<u>50</u>
Division Total:	Non-Departmental	<u>15,384</u>	<u>\$15,765</u>	<u>\$16,260</u>
Department Total:	Non-Departmental	<u>15,384</u>	<u>\$15,765</u>	<u>\$16,260</u>
Fund Total:	TALKEETNA FLOOD SA #7	<u>15,384</u>	<u>\$15,765</u>	<u>\$16,260</u>



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 290-TALKEETNA FLOOD SA #7 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	0	5,000	5,000
Total	Salaries & Wages	0	5,000	5,000
EX12-Benefits				
412.200	Unemployment Contrib	0	30	30
412.300	Medicare	0	73	73
412.600	Workers Compensation	0	757	833
412.700	Sbs Contribution	0	307	307
Total	Benefits	0	1,167	1,243
EX26-Professional Charges				
426.300	Dues & Fees	200	200	200
426.900	Other Professional Chgs	0	1,000	1,000
Total	Professional Charges	200	1,200	1,200
EX27-Insurance & Bond				
427.500	Liability Insurance	242	280	275
Total	Insurance & Bond	242	280	275
EX29-Other Contractual				
429.900	Other Contractual	910	15,000	15,000
Total	Other Contractual	910	15,000	15,000
Division Total:	Non-Departmental	1,352	22,647	22,718
Department Total:	Non-Departmental	1,352	22,647	22,718
Fund Total:	TALKEETNA FLOOD SA #7	1,352	22,647	22,718

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	34,766	33,080	-
TOTAL EXPENDITURES	1,310	81,400	-

Audit balance as of 6/30/2013 195,758

Estimated revenues 2013-2014 fiscal year 33,080

Estimated expenditures 2013-2014 fiscal year (81,400)
Ordinance 14-061 (44,000)

Estimated adjustment to fund balance (92,320)

Estimated fund balance 6/30/2014** 103,438

** Conveyance of the water system to the City of Wasilla is pending at this time.

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$9,111,100. A mill rate of 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	8,212,840	0	0	0	0
Sr Cit/Vet	898,260	0	0	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	9,111,100	0	0	0	0

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	0
311 102	Real Property Taxes - Delinquent	0
311 400	Penalty & Interest on Delinquent Taxes	0
311 500	Vehicle Tax/State Collected	0

361 000 INTEREST

361 100	Interest Earnings	0
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TOTAL ESTIMATED REVENUES \$0



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	31,352	32,000	0
311.102	Real Property-Delinquent	2,072	250	0
311.400	Penalty & Interest	499	200	0
311.500	Vehicle Tax State Collec	460	470	0
Total	General Property Taxes	34,383	32,920	0
RE61-Interest Earnings				
361.100	Interest On Investments	383	160	0
Total	Interest Earnings	383	160	0
Division Total:	Non-Departmental	34,766	\$33,080	\$0
Department Total:	Non-Departmental	34,766	\$33,080	\$0
Fund Total:	GARDEN TERRACE SA #8	34,766	\$33,080	\$0



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

5/23/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 291-GARDEN TERRACE SA #8 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmen				
EX24-Utilities-Building Oprtns				
424.200	Water & Sewer	0	29,900	0
Total Utilities-Building Oprtns		0	29,900	0
EX26-Professional Charges				
426.300	Dues & Fees	100	100	0
Total Professional Charges		100	100	0
EX27-Insurance & Bond				
427.100	Property Insurance	1,210	1,400	0
Total Insurance & Bond		1,210	1,400	0
EX29-Other Contractual				
429.900	Other Contractual	0	50,000	0
Total Other Contractual		0	50,000	0
Division Total: Non-Departmental		1,310	81,400	0
Department Total: Non-Departmental		1,310	81,400	0
Fund Total: GARDEN TERRACE SA #8		1,310	81,400	0

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	64,667	58,900	61,900
TOTAL EXPENDITURES	22,200	73,547	73,775

Audit balance as of 6/30/2013			391,127
Estimated revenues 2013-2014 fiscal year	58,900		
Estimated expenditures 2013-2014 fiscal year	(73,547)		
Estimated adjustment to fund balance		(14,647)	
Estimated fund balance 6/30/2014			376,480
Estimated revenues 2014-2015 fiscal year	61,900		
Estimated expenditures 2014-2015 fiscal year	(73,775)		
Estimated FY2015 adjustment to fund balance		(11,875)	
Estimated fund balance 6/30/2015			364,605



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	63,928	58,500	61,200
Total	General Property Taxes	63,928	58,500	61,200
RE61-Interest Earnings				
361.100	Interest On Investments	739	400	700
Total	Interest Earnings	739	400	700
Division Total:	Non-Departmental	64,667	\$58,900	\$61,900
Department Total:	Non-Departmental	64,667	\$58,900	\$61,900
Fund Total:	PT. MACKENZIE SA #69	64,667	\$58,900	\$61,900



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 292-PT. MACKENZIE SA #69 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.200	Temp Wages & Adjmts	1,798	15,000	15,000
411.300	Overtime Wages	14	0	0
Total	Salaries & Wages	1,812	15,000	15,000
EX12-Benefits				
412.200	Unemployment Contrib	11	90	90
412.300	Medicare	27	218	218
412.600	Workers Compensation	194	2,269	2,497
412.700	Sbs Contribution	112	920	920
Total	Benefits	344	3,497	3,725
EX27-Insurance & Bond				
427.500	Liability Insurance	23	50	50
Total	Insurance & Bond	23	50	50
EX28-Maintenance Services				
428.600	Road Maintenance Services	10,920	40,000	40,000
Total	Maintenance Services	10,920	40,000	40,000
EX29-Other Contractual				
429.900	Other Contractual	9,101	15,000	15,000
Total	Other Contractual	9,101	15,000	15,000
Division Total: Non-Departmental		22,200	73,547	73,775
Department Total: Non-Departmental		22,200	73,547	73,775
Fund Total: PT. MACKENZIE SA #69		22,200	73,547	73,775

RECONCILIATION OF FUND BALANCE: 293

TALKEETNA WATER/SEWER

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	209,083	307,800	245,000
TOTAL EXPENDITURES	265,591	329,480	331,597

Audit balance as of 6/30/2013			(184,690)
Estimated revenues 2013-2014 fiscal year	307,800		
Estimated expenditures 2013-2014 fiscal year	(329,480)		
Loan – Principal Payment	(16,859)		
Estimated adjustment to fund balance		(38,539)	
Estimated fund balance 6/30/2014			(223,229)
Estimated revenues 2014-2015 fiscal year	245,000		
Estimated expenditures 2014-2015 fiscal year	(331,597)		
Loan – Principal Payment	(10,678)		
Estimated FY2015 adjustment to fund balance		(97,275)	
Estimated deficit fund balance 6/30/2015			(320,504)

**SCHEDULE OF LONG TERM DEBT: FUND 293
FISCAL YEAR 2015**

TALKEETNA SEWER & WATER

LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
Scata System	30,000	12,000	6,000	19	6,019	6,000
Arsenic Treatment	105,000	95,850	4,678	1,438	6,116	91,172
TOTAL DEBT SERVICE REQUIREMENTS		107,850	10,678	1,457	12,135	97,172



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE21-Special Assessmnt Revenue				
321.300	Penalty	(9)	0	0
Total	Special Assessmnt Revenue	(9)	0	0
RE35-State Shared Revenue				
335.350	State Shared A/W	0	75,000	0
Total	State Shared Revenue	0	75,000	0
RE37-Other State Revenue				
337.800	State PERS Relief	3,587	0	0
Total	Other State Revenue	3,587	0	0
RE49-Water & Sewer Fees				
349.100	Water Charges	87,851	107,500	115,000
349.150	Other Water Charges	11,997	12,300	12,000
349.500	Sewer Charges	105,657	113,000	118,000
Total	Water & Sewer Fees	205,505	232,800	245,000
Division Total:	Non-Departmental	209,083	\$307,800	\$245,000
Department Total:	Non-Departmental	209,083	\$307,800	\$245,000
Fund Total:	TALKEETNA WATER & SWR SA #3	209,083	\$307,800	\$245,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX11-Salaries & Wages				
411.100	Permanent Wages	55,716	81,957	72,183
411.200	Temp Wages & Adjmts	30,655	3,000	3,100
411.300	Overtime Wages	9,969	10,000	10,300
Total Salaries & Wages		96,340	94,957	85,583
EX12-Benefits				
412.100	Insurance Contrib	15,194	24,703	23,893
412.190	Life Insurance	93	147	147
412.200	Unemployment Contrib	579	570	514
412.300	Medicare	1,406	1,377	1,241
412.400	Retirement Contrib. - DB Plan	7,271	32,811	36,318
412.410	PERS Tier IV - DC Plan	8,814	0	0
412.411	PERS Tier IV - Health Plan	210	0	0
412.412	PERS Tier IV - HRA	864	0	0
412.413	PERS Tier IV - OD&D	61	0	0
412.600	Workers Compensation	6,211	8,038	8,097
412.700	Sbs Contribution	5,911	5,821	5,247
Total Benefits		46,614	73,467	75,457
EX13-Expenses Within Borough				
413.300	Exp Allowance-Within Boro	63	0	0
Total Expenses Within Borough		63	0	0
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	500	500
414.200	Exp Reimb- Outside Boro	31	3,950	3,950
414.400	Travel Tickets	0	2,200	2,200
Total Expenses Outside Of Boro		31	6,650	6,650
EX21-Communications				
421.100	Telephone	10,659	10,200	10,200
421.200	Postage	1,166	700	700
421.300	Communication Network	0	7,000	7,000
Total Communications		11,825	17,900	17,900
EX22-Advertising				
422.000	Advertising	296	500	500
Total Advertising		296	500	500
EX23-Printing				
423.000	Printing	0	442	200
Total Printing		0	442	200



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX24-Utilities-Building Oprtns				
424.100	Electricity	27,475	24,754	25,000
424.500	Garbage Pickups	210	300	300
424.600	Heating Fuel-Oil	2,448	7,200	7,200
Total	Utilities-Building Oprtns	30,133	32,254	32,500
EX25-Rental/Lease				
425.300	Equipment Rental	0	255	150
Total	Rental/Lease	0	255	150
EX26-Professional Charges				
426.300	Dues & Fees	2,932	2,500	2,500
426.600	Computer Software	3,315	3,500	5,000
426.900	Other Professional Chgs	0	2,800	2,800
Total	Professional Charges	6,247	8,800	10,300
EX27-Insurance & Bond				
427.100	Property Insurance	19,622	22,570	21,000
427.500	Liability Insurance	679	790	700
Total	Insurance & Bond	20,301	23,360	21,700
EX28-Maintenance Services				
428.100	Building Maint Services	838	1,000	1,000
428.200	Grounds Maint Services	0	150	150
428.300	Equipment Maint Services	6,013	6,900	6,900
428.400	Vehicle Maint Services	0	4,197	1,000
428.500	Commun Equip Maint Servic	0	300	0
Total	Maintenance Services	6,851	12,547	9,050
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	344	(3,200)	2,900
429.210	Training/Instructor Fees	500	500	500
429.710	Testing	7,022	12,000	12,000
429.900	Other Contractual	18,561	12,549	20,000
Total	Other Contractual	26,427	21,849	35,400
EX30-Office Supplies				
430.100	Office Supplies < \$500	175	300	300
Total	Office Supplies	175	300	300



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 293-TALKEETNA WATER & SWR SA #36 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	1,503	0
431.200	Building Maint Supplies	72	150	150
431.300	Equipment Maint Supplies	7,641	10,000	10,000
431.400	Grounds Maint Supplies	0	(2,352)	0
431.900	Other Maint. Supplies	0	2,000	2,000
Total	Maintenance Supplies	7,713	11,301	12,150
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,126	7,000	7,000
Total	Fuel/Oil-Vehicle Use	3,126	7,000	7,000
EX33-Misc Supplies				
433.100	Personnel Supplies	20	1,200	1,200
433.110	Clothing	0	200	200
433.120	Tools under \$500	0	1,000	1,000
433.200	Medical Supplies	0	100	100
433.300	Books/Subscriptions	342	500	500
433.900	Other Supplies	4,452	7,000	7,000
Total	Misc Supplies	4,814	10,000	10,000
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	1,500	2,800
434.100	Other Equip under \$5,000	1,331	3,852	1,500
434.300	Furniture Under \$5,000	1,749	1,000	1,000
Total	Equipment Under \$5,000	3,080	6,352	5,300
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	1,555	1,546	1,457
Total	Loan Payments	1,555	1,546	1,457
Division Total:	Non-Departmental	265,591	329,480	331,597
Department Total:	Non-Departmental	265,591	329,480	331,597
Fund Total:	TALKEETNA WATER & SWR SA #3	265,591	329,480	331,597

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	67	40	70
TOTAL EXPENDITURES	0	10,000	10,000

Audit Balance as of 6/30/2013			33,707
Estimated revenues 2013-2014 fiscal year	40		
Estimated expenditures 2013-2014 fiscal year	(10,000)		
Estimated adjustment to fund balance		(9,960)	
Estimated fund balance 6/30/2014			23,747
Estimated revenues 2014-2015 fiscal year	70		
Estimated expenditures 2014-2015 fiscal year	(10,000)		
Estimated FY2015 adjustment to fund balance		(9,930)	
Estimated fund balance 6/30/2015			13,817

<u>361 000</u>	<u>INTEREST</u>	
	361 100 Interest Earnings	<u>\$70</u>
	TOTAL ESTIMATED REVENUES	<u>\$70</u>



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	67	40	70
Total	Interest Earnings	<u>67</u>	<u>40</u>	<u>70</u>
	Division Total: Non-Departmental	<u>67</u>	<u>\$40</u>	<u>\$70</u>
	Department Total: Non-Departmental	<u>67</u>	<u>\$40</u>	<u>\$70</u>
Fund Total:	FREEDOM HILLS SUBD ROAD	<u>67</u>	<u>\$40</u>	<u>\$70</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 294-FREEDOM HILLS SUBD ROAD DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX28-Maintenance Services				
428.600	Road Maintenance Services	0	2,925	0
Total	Maintenance Services	0	2,925	0
EX29-Other Contractual				
429.900	Other Contractual	0	5,859	10,000
Total	Other Contractual	0	5,859	10,000
EX33-Misc Supplies				
433.900	Other Supplies	0	1,216	0
Total	Misc Supplies	0	1,216	0
Division Total:	Non-Departmental	0	10,000	10,000
Department Total:	Non-Departmental	0	10,000	10,000
Fund Total:	FREEDOM HILLS SUBD ROAD	0	10,000	10,000

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	17,148	19,140	19,075
TOTAL EXPENDITURES	1,221	6,211	6,202

Audit Balance as of 6/30/2013			(79,308)
Estimated revenues 2013-2014 fiscal year	19,140		
Estimated expenditures 2013-2014 fiscal year	(6,211)		
Loan – Principal payment	(6,000)		
Estimated adjustment to fund balance		6,929	
Estimated fund balance 6/30/2014			(72,379)
Estimated revenues 2014-2015 fiscal year	19,075		
Estimated expenditures 2014-2015 fiscal year	(6,202)		
Loan – Principal Payment	(6,000)		
Estimated FY2015 adjustment to fund balance		6,873	
Estimated deficit fund balance 6/30/2015			(65,506)

The estimated 2014-2015 fiscal year assessed valuation (as of January 1, 2014) is \$7,349,400. A mill rate of 3.24 mills is approved to generate adequate tax revenue to fund the budget.

	ESTIMATED ASSESSED VALUATION	TAX LEVY	EXEMPTIONS	ESTIMATED UNCOLLECTIBLE TAXES	NET TAX
Real	5,897,150	19,100	0	600	18,500
Sr Cit/Vet	1,452,250	4,700	4,700	0	0
Farm	0	0	0	0	0
Personal	0	0	0	0	0
Total	7,349,400	23,800	4,700	600	18,500

311 000 GENERAL PROPERTY TAXES

311 100	Real Property Taxes	\$18,500
311 400	Penalty & Interest on Delinquent Taxes	200
311 500	Vehicle Taxes	300

361 000 INTEREST

361 100	Interest Earnings	<u>75</u>
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TOTAL ESTIMATED REVENUES	<u>\$19,075</u>
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**Matanuska-Susitna Borough
Financial Management Budget Listing**

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.100	Real Property	16,547	18,600	18,500
311.400	Penalty & Interest	212	200	200
311.500	Vehicle Tax State Collec	290	300	300
Total	General Property Taxes	17,049	19,100	19,000
RE61-Interest Earnings				
361.100	Interest On Investments	99	40	75
Total	Interest Earnings	99	40	75
Division Total:	Non-Departmental	17,148	\$19,140	\$19,075
Department Total:	Non-Departmental	17,148	\$19,140	\$19,075
Fund Total:	CIRC VIEW/STAMPEDE EST SA #1:	17,148	\$19,140	\$19,075



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

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 295-CIRC VIEW/STAMPEDE EST SA #131 DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX26-Professional Charges				
426.900	Other Professional Chgs	1,000	5,000	5,000
Total	Professional Charges	1,000	5,000	5,000
EX29-Other Contractual				
429.900	Other Contractual	0	1,000	1,000
Total	Other Contractual	0	1,000	1,000
EX41-Debt Service				
441.220	Dbt Srv-Interest-Borough	221	211	202
Total	Debt Service	221	211	202
Division Total:	Non-Departmental	1,221	6,211	6,202
Department Total:	Non-Departmental	1,221	6,211	6,202
Fund Total:	CIRC VIEW/STAMPEDE EST SA #1:	1,221	6,211	6,202

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	473	490	480
TOTAL EXPENDITURES	0	2,500	2,500

Audit balance as of 6/30/2013			5,780
Estimated revenues 2013-2014 fiscal year	490		
Estimated expenditures 2013-2014 fiscal year	(2,500)		
Estimated adjustment to fund balance		(2,010)	
Estimated fund balance 6/30/2014			3,770
Estimated revenues 2014-2015 fiscal year	480		
Estimated expenditures 2014-2015 fiscal year	(2,500)		
Estimated FY2015 adjustment to fund balance		(2,020)	
Estimated fund balance 6/30/2015			1,750



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE11-General Property Taxes				
311.102	Real Property-Delinquent	2	0	0
311.500	Vehicle Tax State Collec	460	470	470
Total	General Property Taxes	<u>462</u>	<u>470</u>	<u>470</u>
RE61-Interest Earnings				
361.100	Interest On Investments	11	20	10
Total	Interest Earnings	<u>11</u>	<u>20</u>	<u>10</u>
Division Total:	Non-Departmental	<u>473</u>	<u>\$490</u>	<u>\$480</u>
Department Total:	Non-Departmental	<u>473</u>	<u>\$490</u>	<u>\$480</u>
Fund Total:	CHASE TRAIL SERVICE AREA	<u>473</u>	<u>\$490</u>	<u>\$480</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 296-CHASE TRAIL SERVICE AREA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.900	Other Contractual	0	2,500	2,500
Total	Other Contractual	0	2,500	2,500
	Division Total: Non-Departmental	0	2,500	2,500
	Department Total: Non-Departmental	0	2,500	2,500
Fund Total:	CHASE TRAIL SERVICE AREA	0	2,500	2,500

RECONCILIATION OF FUND BALANCE: 297

ROADS OUTSIDE SERVICE AREA

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	1	0	0
TOTAL EXPENDITURES	0	94	232

Audit Balance as of 6/30/2013			326
Estimated revenues 2013-2014 fiscal year	0		
Estimated expenditures 2013-2014 fiscal year	(94)		
Estimated adjustment to fund balance		(94)	
Estimated fund balance 6/30/2014			232
Estimated revenues 2014-2015 fiscal year	0		
Estimated expenditures 2014-2015 fiscal year	(232)		
Estimated FY2015 adjustment to fund balance		(232)	
Estimated fund balance 6/30/2015			0



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	1	0	0
Total	Interest Earnings	1	0	0
	Division Total: Non-Departmental	1	\$0	\$0
	Department Total: Non-Departmental	1	\$0	\$0
Fund Total:	ROADS OUTSIDE SERV. AREAS	1	\$0	\$0



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 297-ROADS OUTSIDE SERV. AREAS DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX29-Other Contractual				
429.900	Other Contractual	0	94	232
Total	Other Contractual	0	94	232
	Division Total: Non-Departmental	0	94	232
	Department Total: Non-Departmental	0	94	232
Fund Total:	ROADS OUTSIDE SERV. AREAS	0	94	232

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**

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	234,369,465	288,559,378	269,162,410
TOTAL EXPENDITURES	233,469,432	288,677,943	269,162,410

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 6/30/2015			(118,565)
Estimated revenues 2014-2015 fiscal year	269,162,410		
Estimated expenditures 2014-2015 fiscal year	(269,162,410)		
Estimated FY2015 adjustment to fund balance		-0-	
Estimated fund balance 6/30/2015			(118,565)



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

Revenue

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE31-Federal Grants				
331.000	Federal Grants	1,172,229	50,097,997	7,498,130
Total	Federal Grants	1,172,229	50,097,997	7,498,130
RE37-Other State Revenue				
337.300	Education/State	177,361,199	179,214,827	206,321,543
Total	Other State Revenue	177,361,199	179,214,827	206,321,543
RE50-Education Revenue				
350.000	Education/Local	6,790,777	7,954,834	4,051,017
Total	Education Revenue	6,790,777	7,954,834	4,051,017
RE67-Transfer From Other Funds				
367.110	Areawide	49,045,260	51,291,720	51,291,720
Total	Transfer From Other Funds	49,045,260	51,291,720	51,291,720
Division Total:	Non-Departmental	234,369,465	\$288,559,378	\$269,162,410
Department Total:	Non-Departmental	234,369,465	\$288,559,378	\$269,162,410
Fund Total:	EDUCATION OPERATING	234,369,465	\$288,559,378	\$269,162,410



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 204-EDUCATION OPERATING DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX06-Education				
406.100	Education - Operating	233,269,432	288,612,943	269,162,410
Total Education		233,269,432	288,612,943	269,162,410
EX46-Capital Project Transfers				
446.300	Transfer To- Fund 400	200,000	65,000	0
Total Capital Project Transfers		200,000	65,000	0
Division Total:	Non-Departmental	233,469,432	288,677,943	269,162,410
Department Total:	Non-Departmental	233,469,432	288,677,943	269,162,410
Fund Total:	EDUCATION OPERATING	233,469,432	288,677,943	269,162,410

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**

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	5,698,794	5,743,500	5,854,500
TOTAL EXPENDITURES	5,059,948	7,378,121	7,035,842

Unrestricted Net Assets at June 30, 2013		(2,787,749)
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		(3,872,370)
Estimated revenues 2014-2015 fiscal year	5,854,500	
Estimated expenditures 2014-2015 fiscal year	(6,585,842)**	
Estimated fiscal year 2015 adjustment to net assets		(731,342)
Estimated Unrestricted Net Assets at June 30, 2015		(4,603,712)

*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).

**This amount does not include estimated expenditures of \$100,000 for amortization expense and \$350,000 for depreciation expense as these amounts do not affect Estimated Unrestricted Net Assets at June 30, 2015. 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).

<u>344 000</u>	<u>SEPTAGE FEES</u>		
	344.600	Landfill User Fees	*\$5,800,000
	344.700	Finance Charge	500
	344.900	Hazardous Waste Fees	<u>50,000</u>
		Subtotal	\$5,850,500
<u>361 000</u>	<u>INTEREST EARNINGS</u>		
	361.100	Interest on Investments	<u>4,000</u>
		TOTAL ESTIMATED REVENUES	<u>\$5,854,500</u>

*REVENUES ARE BASED ON A 5% RATE INCREASE EFFECTIVE 07/01/14.

**SCHEDULE OF LONG TERM DEBT:
FISCAL YEAR 2015**

SOLID WASTE ENTERPRISE FUND, FUND 510

ADEC LOANS	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
Landfill Expansion	995,155	727,059	47,058	10,320	57,378	680,001
Cell III Expansion	2,805,926	2,805,926	121,344	40,269	161,613	2,684,582
Regional Resource Recovery Facility	936,743	813,381	42,361	12,201	54,562	771,020
TOTAL DEBT SERVICE REQUIREMENTS		4,346,366	210,763	62,790	273,553	4,135,603



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.800	State PERS Relief	106,857	0	0
Total	Other State Revenue	106,857	0	0
RE41-General Government				
341.900	Miscellaneous Fees	62	0	0
Total	General Government	62	0	0
RE44-Sanitation/Septage Fees				
344.000	Sant Fill-Returned Ckecks	(91)	0	0
344.600	Landfill User Fees	5,508,529	5,700,000	5,800,000
344.700	Finance Charge	762	500	500
344.800	Sale of Recyclable Materials	0	40,000	0
344.900	Hazardous Waste Fees	77,582	0	50,000
Total	Sanitation/Septage Fees	5,586,782	5,740,500	5,850,500
RE61-Interest Earnings				
361.100	Interest On Investments	4,477	3,000	4,000
Total	Interest Earnings	4,477	3,000	4,000
RE69-Other Revenue Sources				
369.100	Miscellaneous	616	0	0
Total	Other Revenue Sources	616	0	0
Division Total:	Non-Departmental	5,698,794	\$5,743,500	\$5,854,500
Department Total:	Non-Departmental	5,698,794	\$5,743,500	\$5,854,500
Fund Total:	SOLID WASTE	5,698,794	\$5,743,500	\$5,854,500



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX42-Loan Payments				
442.200	Loan Pymnts-Interest	59,815	64,146	62,790
Total	Loan Payments	59,815	64,146	62,790
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	12,500	13,000	13,500
443.260	Computer - Admin & Audit	3,800	4,000	4,500
443.280	Finance - Admin & Audit	8,500	9,000	9,500
443.290	Legal - Admin & Audit	20,500	21,000	21,500
443.300	Maintenance	4,790	20,500	21,000
Total	Intra Govern/Recov Expens	50,090	67,500	70,000
EX46-Capital Project Transfers				
446.600	Transfer To- Fund 420	259,000	625,000	75,000
Total	Capital Project Transfers	259,000	625,000	75,000
EX51-Equipment Over \$5000				
451.998	Amortization Expense	61,471	100,000	100,000
451.999	Depreciation Expense	164,023	450,000	350,000
Total	Equipment Over \$5000	225,494	550,000	450,000
EX52-Landfill Postclosure				
452.000	Postclosure Costs	353,848	386,000	417,000
Total	Landfill Postclosure	353,848	386,000	417,000
Division Total:	Non-Departmental	948,247	1,692,646	1,074,790
Department Total:	Non-Departmental	948,247	1,692,646	1,074,790



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX11-Salaries & Wages				
411.100	Permanent Wages	252,329	274,429	345,681
411.200	Temp Wages & Adjmts	43,939	69,000	72,000
411.300	Overtime Wages	9,949	12,000	15,000
Total	Salaries & Wages	306,217	355,429	432,681
EX12-Benefits				
412.100	Insurance Contrib	115,335	119,295	131,702
412.190	Life Insurance	672	708	809
412.200	Unemployment Contrib	1,826	2,133	2,597
412.300	Medicare	4,410	5,154	6,275
412.400	Retirement Contrib. - DB Plan	58,320	102,198	158,808
412.410	PERS Tier IV - DC Plan	20,784	0	0
412.411	PERS Tier IV - Health Plan	570	0	0
412.412	PERS Tier IV - HRA	4,637	0	0
412.413	PERS Tier IV - OD&D	167	0	0
412.600	Workers Compensation	50,767	56,017	69,228
412.700	Sbs Contribution	18,617	21,788	26,523
412.800	Wellness/Other	0	0	1,000
Total	Benefits	276,105	307,293	396,942
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	200	200
414.200	Exp Reimb- Outside Boro	1,481	7,000	3,000
414.300	Expense Allow- O/S Boro	0	2,500	2,500
414.400	Travel Tickets	927	0	3,500
Total	Expenses Outside Of Boro	2,408	9,700	9,200
EX20-Bad Debts Expense				
420.000	Bad Debts Expense	370	0	0
Total	Bad Debts Expense	370	0	0
EX21-Communications				
421.100	Telephone	10,301	14,200	15,500
421.200	Postage	356	550	550
421.300	Communication Network	0	1,900	0
Total	Communications	10,657	16,650	16,050
EX22-Advertising				
422.000	Advertising	1,443	2,100	2,300
Total	Advertising	1,443	2,100	2,300
EX23-Printing				
423.000	Printing	1,185	2,100	2,300
Total	Printing	1,185	2,100	2,300



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX24-Utilities-Building Oprtns				
424.100	Electricity	18,458	19,000	23,000
424.300	Natural Gas	7,198	14,700	14,700
Total	Utilities-Building Oprtns	25,656	33,700	37,700
EX25-Rental/Lease				
425.300	Equipment Rental	6,195	6,800	7,000
Total	Rental/Lease	6,195	6,800	7,000
EX26-Professional Charges				
426.200	Legal	0	20,000	20,000
426.300	Dues & Fees	8,197	9,000	32,300
426.600	Computer Software	4,300	4,500	4,800
426.900	Other Professional Chgs	21,462	75,600	175,600
Total	Professional Charges	33,959	109,100	232,700
EX27-Insurance & Bond				
427.100	Property Insurance	20,506	23,590	23,500
427.200	Vehicle Insurance	4,168	4,800	5,000
427.500	Liability Insurance	743	860	750
Total	Insurance & Bond	25,417	29,250	29,250
EX28-Maintenance Services				
428.100	Building Maint Services	8,934	9,500	10,000
428.200	Grounds Maint Services	1,485	3,150	3,150
428.300	Equipment Maint Services	5,365	18,900	19,000
428.400	Vehicle Maint Services	4,260	8,400	9,000
Total	Maintenance Services	20,044	39,950	41,150
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	768	3,000	4,000
429.210	Training/Instructor Fees	0	800	800
429.500	Labor Services	1,352,912	1,998,100	1,750,000
429.710	Testing	63,001	100,000	150,000
429.900	Other Contractual	176,445	207,500	200,000
Total	Other Contractual	1,593,126	2,309,400	2,104,800
EX30-Office Supplies				
430.100	Office Supplies < \$500	2,670	3,150	3,300
430.200	Copier/Fax Supplies	416	700	700
Total	Office Supplies	3,086	3,850	4,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 401-Central Landfill				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	6,042	14,500	10,500
431.200	Building Maint Supplies	995	3,700	3,700
431.300	Equipment Maint Supplies	8,711	21,000	21,000
431.400	Grounds Maint Supplies	3,948	4,000	4,000
431.900	Other Maint. Supplies	21	0	0
Total	Maintenance Supplies	19,717	43,200	39,200
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	2,000	2,000
432.200	Gas	2,605	7,000	7,000
432.300	Diesel Fuel	11,688	20,000	21,000
Total	Fuel/Oil-Vehicle Use	14,293	29,000	30,000
EX33-Misc Supplies				
433.100	Personnel Supplies	1,249	2,100	2,800
433.110	Clothing	3,624	4,200	4,500
433.120	Tools under \$500	781	1,000	1,200
433.200	Medical Supplies	0	200	200
433.300	Books/Subscriptions	486	700	700
433.500	Training Supplies	450	1,000	1,000
433.900	Other Supplies	3,590	7,500	7,500
Total	Misc Supplies	10,180	16,700	17,900
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	1,500	3,000
434.100	Other Equip under \$5,000	9,249	5,300	5,300
434.300	Furniture Under \$5,000	445	1,000	1,000
Total	Equipment Under \$5,000	11,044	7,800	9,300
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	(1)	32,000	20,000
Total	Equipment Over \$5000	(1)	32,000	20,000
Division Total:	Central Landfill	2,361,101	3,354,022	3,432,473



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX11-Salaries & Wages				
411.100	Permanent Wages	330,997	385,816	377,689
411.200	Temp Wages & Adjmts	54,002	66,000	69,000
411.300	Overtime Wages	4,490	5,000	7,000
Total Salaries & Wages		389,489	456,816	453,689
EX12-Benefits				
412.100	Insurance Contrib	171,255	177,135	171,329
412.190	Life Insurance	878	1,052	1,052
412.200	Unemployment Contrib	2,317	2,741	2,723
412.300	Medicare	5,599	6,624	6,579
412.400	Retirement Contrib. - DB Plan	120,250	139,444	169,379
412.410	PERS Tier IV - DC Plan	7,932	0	0
412.411	PERS Tier IV - Health Plan	226	0	0
412.412	PERS Tier IV - HRA	2,134	0	0
412.413	PERS Tier IV - OD&D	67	0	0
412.600	Workers Compensation	65,728	76,777	86,774
412.700	Sbs Contribution	23,670	28,003	27,812
412.800	Wellness/Other	0	0	2,000
Total Benefits		400,056	431,776	467,648
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	0	0	1,500
413.200	Expense Reimb-Within Boro	0	50	50
Total Expenses Within Borough		0	50	1,550
EX14-Expenses Outside Of Boro				
414.200	Exp Reimb- Outside Boro	1,113	1,750	1,750
414.400	Travel Tickets	928	1,200	1,200
Total Expenses Outside Of Boro		2,041	2,950	2,950
EX21-Communications				
421.100	Telephone	15,569	16,800	17,000
421.200	Postage	356	500	500
421.300	Communication Network	0	8,200	0
Total Communications		15,925	25,500	17,500
EX22-Advertising				
422.000	Advertising	926	900	900
Total Advertising		926	900	900
EX23-Printing				
423.000	Printing	332	550	800
Total Printing		332	550	800



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX24-Utilities-Building Oprtns				
424.100	Electricity	7,626	10,500	11,000
Total	Utilities-Building Oprtns	7,626	10,500	11,000
EX25-Rental/Lease				
425.300	Equipment Rental	0	1,300	1,300
Total	Rental/Lease	0	1,300	1,300
EX26-Professional Charges				
426.300	Dues & Fees	0	800	10,200
Total	Professional Charges	0	800	10,200
EX27-Insurance & Bond				
427.500	Liability Insurance	1,203	1,390	1,400
Total	Insurance & Bond	1,203	1,390	1,400
EX28-Maintenance Services				
428.100	Building Maint Services	2,058	2,750	7,000
428.200	Grounds Maint Services	16,170	35,000	35,000
428.300	Equipment Maint Services	1,085	2,500	3,500
428.400	Vehicle Maint Services	0	500	500
428.910	Building Improve Services	0	500	500
Total	Maintenance Services	19,313	41,250	46,500
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	1,066	1,500	2,500
429.210	Training/Instructor Fees	0	600	1,000
429.500	Labor Services	276,594	389,000	400,000
429.710	Testing	29,216	50,000	70,000
429.900	Other Contractual	34,681	30,100	35,000
Total	Other Contractual	341,557	471,200	508,500
EX30-Office Supplies				
430.100	Office Supplies < \$500	1,882	2,100	2,600
430.200	Copier/Fax Supplies	416	1,000	1,000
Total	Office Supplies	2,298	3,100	3,600
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	500	500
431.200	Building Maint Supplies	478	2,100	2,500
431.300	Equipment Maint Supplies	643	2,000	1,500
431.400	Grounds Maint Supplies	441	1,500	2,000
431.900	Other Maint. Supplies	0	0	800
Total	Maintenance Supplies	1,562	6,100	7,300



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 402-Transfer Sites				
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	0	500	500
432.200	Gas	2,084	5,000	5,000
432.300	Diesel Fuel	0	500	500
Total	Fuel/Oil-Vehicle Use	2,084	6,000	6,000
EX33-Misc Supplies				
433.100	Personnel Supplies	789	1,050	2,200
433.110	Clothing	269	500	800
433.120	Tools under \$500	330	500	600
433.200	Medical Supplies	0	50	50
433.500	Training Supplies	450	200	300
433.900	Other Supplies	2,037	5,000	7,500
Total	Misc Supplies	3,875	7,300	11,450
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	5,400	1,500	1,500
434.100	Other Equip under \$5,000	3,915	4,000	5,000
434.300	Furniture Under \$5,000	0	2,000	12,500
Total	Equipment Under \$5,000	9,315	7,500	19,000
EX51-Equipment Over \$5000				
451.100	Equipment over \$5,000	0	105,200	180,000
Total	Equipment Over \$5000	0	105,200	180,000
Division Total:	Transfer Sites	1,197,602	1,580,182	1,751,287



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX11-Salaries & Wages				
411.100	Permanent Wages	158,637	163,383	170,792
411.200	Temp Wages & Adjmts	13,420	24,000	35,000
411.300	Overtime Wages	2,426	3,000	5,000
Total Salaries & Wages		174,483	190,383	210,792
EX12-Benefits				
412.100	Insurance Contrib	60,580	62,660	60,606
412.190	Life Insurance	359	372	372
412.200	Unemployment Contrib	1,033	1,143	1,265
412.300	Medicare	2,495	2,761	3,057
412.400	Retirement Contrib. - DB Plan	38,063	59,366	77,401
412.410	PERS Tier IV - DC Plan	12,810	0	0
412.411	PERS Tier IV - Health Plan	336	0	0
412.412	PERS Tier IV - HRA	2,135	0	0
412.413	PERS Tier IV - OD&D	98	0	0
412.600	Workers Compensation	29,687	34,025	41,627
412.700	Sbs Contribution	10,547	11,671	12,922
412.800	Wellness/Other	0	0	3,000
Total Benefits		158,143	171,998	200,250
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	0	100	100
414.200	Exp Reimb- Outside Boro	133	2,000	2,500
414.300	Expense Allow- O/S Boro	0	400	400
414.400	Travel Tickets	0	2,000	2,500
Total Expenses Outside Of Boro		133	4,500	5,500
EX21-Communications				
421.100	Telephone	869	1,400	1,400
Total Communications		869	1,400	1,400
EX22-Advertising				
422.000	Advertising	804	1,500	1,500
Total Advertising		804	1,500	1,500
EX24-Utilities-Building Oprtns				
424.100	Electricity	3,801	5,250	5,500
424.300	Natural Gas	4,093	7,350	7,350
Total Utilities-Building Oprtns		7,894	12,600	12,850



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX26-Professional Charges				
426.300	Dues & Fees	578	900	900
426.600	Computer Software	200	250	300
426.900	Other Professional Chgs	0	2,000	2,000
Total	Professional Charges	778	3,150	3,200
EX27-Insurance & Bond				
427.500	Liability Insurance	382	440	500
Total	Insurance & Bond	382	440	500
EX28-Maintenance Services				
428.100	Building Maint Services	765	850	850
428.200	Grounds Maint Services	0	3,000	3,000
428.300	Equipment Maint Services	0	2,100	2,500
428.400	Vehicle Maint Services	150	1,500	1,500
428.910	Building Improve Services	0	2,000	2,000
Total	Maintenance Services	915	9,450	9,850
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	360	2,500	4,500
429.210	Training/Instructor Fees	0	500	500
429.900	Other Contractual	63,968	130,000	100,000
Total	Other Contractual	64,328	133,000	105,000
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	1,799	1,500	1,500
431.200	Building Maint Supplies	0	500	500
431.300	Equipment Maint Supplies	0	4,200	4,200
431.900	Other Maint. Supplies	66	0	0
Total	Maintenance Supplies	1,865	6,200	6,200
EX32-Fuel/Oil-Vehicle Use				
432.200	Gas	3,646	8,400	8,400
Total	Fuel/Oil-Vehicle Use	3,646	8,400	8,400
EX33-Misc Supplies				
433.100	Personnel Supplies	656	1,000	1,200
433.110	Clothing	1,921	2,500	2,800
433.120	Tools under \$500	255	500	500
433.200	Medical Supplies	0	50	50
433.300	Books/Subscriptions	0	200	200
433.900	Other Supplies	3,476	5,000	5,000
Total	Misc Supplies	6,308	9,250	9,750



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 416-Hazardous Waste Removal				
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	1,350	1,500	0
434.100	Other Equip under \$5,000	3,781	16,000	15,000
434.300	Furniture Under \$5,000	0	1,500	7,100
Total	Equipment Under \$5,000	5,131	19,000	22,100
Division Total:	Hazardous Waste Removal	425,679	571,271	597,292



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 417-Recycling				
EX29-Other Contractual				
429.900	Other Contractual	75,000	75,000	75,000
Total	Other Contractual	75,000	75,000	75,000
Division Total:	Recycling	75,000	75,000	75,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 510-SOLID WASTE DEPARTMENT 150-Public Works DIVISION 418-Remote Transfer Sites				
EX29-Other Contractual				
429.500	Labor Services	50,079	85,000	85,000
429.900	Other Contractual	2,240	20,000	20,000
Total	Other Contractual	52,319	105,000	105,000
	Division Total: Remote Transfer Sites	52,319	105,000	105,000
	Department Total: Public Works	4,111,701	5,685,475	5,961,052
Fund Total:	SOLID WASTE	5,059,948	7,378,121	7,035,842



PORT ENTERPRISE FUND

This fund accounts for all operations of Port MacKenzie.

RECONCILIATION OF FUND BALANCE: 520

PORT ENTERPRISE FUND

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	868,736	789,350	2,379,408
TOTAL EXPENDITURES	2,048,281	2,403,322	2,260,886

Unrestricted Net Assets at June 30, 2013 (7,689,542)

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)

Estimated Unrestricted Net Assets at June 30, 2014 (8,053,514)

Estimated revenues 2014-2015 fiscal year 749,862

Transfer from Areawide 831,224

Transfer from Capital Projects 798,322

Estimated expenditures 2014-2015 fiscal year (1,010,886)**

Estimated fiscal year 2015 adjustment to net assets 1,368,522

Unrestricted Net Assets at June 30, 2015 (6,684,992)

*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).

**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, 2015. 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).

<u>337 100</u>	<u>OTHER STATE REVENUE</u>	
	337.100 Debt Service Reimbursement	\$707,862
<u>341 000</u>	<u>GENERAL GOVERNMENT</u>	
	341.840 Port Dockage Fees	7,000
	341.841 Port Wharfage Fees	10,000
	341.844 Port Lease/Permit Fees	<u>25,000</u>
	Subtotal	\$42,000
<u>367 110</u>	Transfer from Areawide Fund	831,224
<u>367 400</u>	Transfer from Capital Projects	798,322
	TOTAL ESTIMATED REVENUES	<u>\$2,379,408</u>

**SCHEDULE OF LONG TERM DEBT:
FISCAL YEAR 2015**

PORT ENTERPRISE FUND, FUND 520

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
2012 Series C*	5,770,000	5,735,000	485,000	224,463	709,463	5,250,000
TOTAL DEBT SERVICE REQUIREMENTS		5,735,000	485,000	224,463	709,463	5,250,000

*This was for the partial refunding of the 2004 Series C Bonds.



Matanuska-Susitna Borough Financial Management Budget Listing

Revenue

8/1/2014

<u>Account</u>	<u>Description</u>	2013 Actual Revenue	2014 Amend ed Budget	2015 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE37-Other State Revenue				
337.100	Debt Service Reimb	750,263	707,350	707,862
337.800	State PERS Relief	43,071	0	0
Total Other State Revenue		793,334	707,350	707,862
RE41-General Government				
341.840	Port Dockage Fees	33,753	7,000	7,000
341.841	Port Wharfage Fees	6,109	50,000	10,000
341.844	Port Lease/Permit Fees	34,874	25,000	25,000
Total General Government		74,736	82,000	42,000
RE67-Transfer From Other Funds				
367.110	Areawide	0	0	831,224
367.400	Capital Projects	0	0	798,322
Total Transfer From Other Funds		0	0	1,629,546
RE69-Other Revenue Sources				
369.100	Miscellaneous	666	0	0
Total Other Revenue Sources		666	0	0
Division Total: Non-Departmental		868,736	\$789,350	\$2,379,408
Department Total: Non-Departmental		868,736	\$789,350	\$2,379,408
Fund Total: PORT		868,736	\$789,350	\$2,379,408



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 520-PORT DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.240	Dbt Svc, Interest	228,734	245,144	224,463
Total	Debt Service	228,734	245,144	224,463
EX43-Intra Govern/Recov Expens				
443.210	Administration-Admin/Audi	6,800	6,900	0
443.260	Computer - Admin & Audit	4,100	4,200	0
443.280	Finance - Admin & Audit	6,800	6,900	0
443.290	Legal - Admin & Audit	4,300	4,400	0
Total	Intra Govern/Recov Expens	22,000	22,400	0
EX46-Capital Project Transfers				
446.500	Transfer To- Fund 480	0	100,000	0
Total	Capital Project Transfers	0	100,000	0
EX51-Equipment Over \$5000				
451.999	Depreciation Expense	928,522	1,250,000	1,250,000
Total	Equipment Over \$5000	928,522	1,250,000	1,250,000
Division Total:	Non-Departmental	1,179,256	1,617,544	1,474,463
Department Total:	Non-Departmental	1,179,256	1,617,544	1,474,463



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX11-Salaries & Wages				
411.100	Permanent Wages	207,087	207,241	193,268
411.200	Temp Wages & Adjmts	1,744	20,925	15,000
411.300	Overtime Wages	11,732	5,000	2,000
Total	Salaries & Wages	220,563	233,166	210,268
EX12-Benefits				
412.100	Insurance Contrib	52,434	53,020	51,282
412.190	Life Insurance	320	315	315
412.200	Unemployment Contrib	1,399	1,400	1,262
412.300	Medicare	3,381	3,381	3,049
412.400	Retirement Contrib. - DB Plan	87,319	75,728	85,977
412.410	PERS Tier IV - DC Plan	2,242	0	0
412.411	PERS Tier IV - Health Plan	57	0	0
412.412	PERS Tier IV - HRA	351	0	0
412.413	PERS Tier IV - OD&D	18	0	0
412.600	Workers Compensation	8,685	22,940	22,853
412.700	Sbs Contribution	12,797	14,293	12,890
Total	Benefits	169,003	171,077	177,628
EX13-Expenses Within Borough				
413.100	Mileage - Within Borough	138	300	100
413.200	Expense Reimb-Within Boro	170	1,000	200
413.900	Other Exp - Within Boro	12	0	0
Total	Expenses Within Borough	320	1,300	300
EX14-Expenses Outside Of Boro				
414.100	Mileage - Outside Boro	54	200	200
414.200	Exp Reimb- Outside Boro	1,019	2,000	1,000
414.400	Travel Tickets	2,135	800	800
Total	Expenses Outside Of Boro	3,208	3,000	2,000
EX21-Communications				
421.100	Telephone	7,340	6,700	6,700
421.200	Postage	427	500	500
Total	Communications	7,767	7,200	7,200
EX22-Advertising				
422.000	Advertising	2,864	6,000	2,000
Total	Advertising	2,864	6,000	2,000
EX23-Printing				
423.000	Printing	217	3,000	3,000
Total	Printing	217	3,000	3,000



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX24-Utilities-Building Oprtns				
424.100	Electricity	10,514	13,500	100,000
424.200	Water & Sewer	0	0	3,000
424.500	Garbage Pickups	0	3,000	0
424.600	Heating Fuel-Oil	33,303	28,000	28,000
Total	Utilities-Building Oprtns	43,817	44,500	131,000
EX25-Rental/Lease				
425.300	Equipment Rental	9,200	6,000	6,000
Total	Rental/Lease	9,200	6,000	6,000
EX26-Professional Charges				
426.200	Legal	0	7,000	5,000
426.300	Dues & Fees	4,578	2,500	2,500
426.600	Computer Software	584	6,250	1,000
426.900	Other Professional Chgs	50,786	50,000	30,000
Total	Professional Charges	55,948	65,750	38,500
EX27-Insurance & Bond				
427.100	Property Insurance	43,074	49,540	47,000
427.500	Liability Insurance	20,928	24,070	13,500
Total	Insurance & Bond	64,002	73,610	60,500
EX28-Maintenance Services				
428.100	Building Maint Services	18,365	8,151	6,500
428.300	Equipment Maint Services	3,577	5,000	5,000
428.400	Vehicle Maint Services	0	3,206	3,206
428.600	Road Maintenance Services	0	10,000	10,000
428.920	Other Maintenance Service	0	1,000	1,000
Total	Maintenance Services	21,942	27,357	25,706
EX29-Other Contractual				
429.200	Training Reimb/Conf Fees	907	1,000	1,000
429.210	Training/Instructor Fees	0	2,000	1,000
429.710	Testing	0	1,300	1,300
429.900	Other Contractual	239,806	106,591	90,000
Total	Other Contractual	240,713	110,891	93,300
EX30-Office Supplies				
430.100	Office Supplies < \$500	584	2,634	2,134
Total	Office Supplies	584	2,634	2,134



Matanuska-Susitna Borough Financial Management Budget Listing

Expense

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 520-PORT DEPARTMENT 100-Assembly DIVISION 112-Port Development				
EX31-Maintenance Supplies				
431.100	Vehicle Maint Supplies	0	4,682	4,682
431.200	Building Maint Supplies	1,099	2,500	2,500
431.300	Equipment Maint Supplies	1,278	2,000	2,000
431.400	Grounds Maint Supplies	0	1,000	1,000
431.900	Other Maint. Supplies	0	500	500
Total	Maintenance Supplies	2,377	10,682	10,682
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	160	500	500
432.200	Gas	1,953	2,600	2,000
Total	Fuel/Oil-Vehicle Use	2,113	3,100	2,500
EX33-Misc Supplies				
433.100	Personnel Supplies	645	600	600
433.120	Tools under \$500	0	500	500
433.300	Books/Subscriptions	164	200	200
433.700	Resale Supplies	0	500	500
433.900	Other Supplies	16,634	7,000	5,000
Total	Misc Supplies	17,443	8,800	6,800
EX34-Equipment Under \$5,000				
434.000	Computers under \$5,000	0	2,405	2,405
434.100	Other Equip under \$5,000	6,944	1,306	500
434.300	Furniture Under \$5,000	0	4,000	4,000
Total	Equipment Under \$5,000	6,944	7,711	6,905
Division Total:	Port Development	869,025	785,778	786,423
Department Total:	Assembly	869,025	785,778	786,423
Fund Total:	PORT	2,048,281	2,403,322	2,260,886

M/V SUSITNA ENTERPRISE FUND

This fund accounts for all operations of the M/V Susitna.

RECONCILIATION OF FUND BALANCE: 530

MV SUSITNA FUND

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	0	0	2,425,000
TOTAL EXPENDITURES	922,453	1,417,200	709,000

Actual Expenses as of June 30, 2013			(1,139,660)
Budgeted revenues 2013-2014 fiscal year	0		
Budgeted expenditures 2013-2014 fiscal year	(1,417,200)		
Estimated reduction in budgeted expenditures	840,860		
Estimated fiscal year 2014 net expenditures		(576,340)	
Budgeted deficit at June 30, 2014			(1,716,000)
Re-appropriation 2014-2015 fiscal year	2,425,000		
Budgeted expenditures 2014-2015 fiscal year	(709,000)		
Estimated fiscal year 2015 adjustment		1,716,000	
Balance at June 30, 2015			-0-



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

Revenue

7/29/2014

<u>Account</u>	<u>Description</u>	2013 Actual Revenue	2014 Amend ed Budget	2015 Assembly Approved
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.400	Capital Projects	0	0	2,425,000
Total	Transfer From Other Funds	0	0	2,425,000
	Division Total: Non-Departmental	0	\$0	\$2,425,000
	Department Total: Non-Departmental	0	\$0	\$2,425,000
Fund Total:	MV SUSITNA	0	\$0	\$2,425,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

7/29/2014

<u>Account</u>	<u>Description</u>	<u>2013 Actual Expense</u>	<u>2014 Amended Budget</u>	<u>2015 Assembly Approved</u>
FUND 530-MV SUSITNA DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX21-Communications				
421.200	Postage	0	200	0
Total	Communications	0	200	0
EX24-Utilities-Building Oprtns				
424.100	Electricity	56,371	53,825	0
424.200	Water & Sewer	2,033	10,000	5,000
Total	Utilities-Building Oprtns	58,404	63,825	5,000
EX27-Insurance & Bond				
427.100	Property Insurance	205,190	400,000	200,000
427.500	Liability Insurance	0	50,000	4,000
Total	Insurance & Bond	205,190	450,000	204,000
EX28-Maintenance Services				
428.300	Equipment Maint Services	0	30,000	25,000
428.920	Other Maintenance Service	0	50,000	25,000
Total	Maintenance Services	0	80,000	50,000
EX29-Other Contractual				
429.900	Other Contractual	632,989	738,175	400,000
Total	Other Contractual	632,989	738,175	400,000
EX32-Fuel/Oil-Vehicle Use				
432.100	Oil & Lubricants	5,374	10,000	10,000
432.400	Fuel - MV Susitna	9,630	50,000	15,000
Total	Fuel/Oil-Vehicle Use	15,004	60,000	25,000
EX33-Misc Supplies				
433.900	Other Supplies	3,266	15,000	15,000
Total	Misc Supplies	3,266	15,000	15,000
EX34-Equipment Under \$5,000				
434.100	Other Equip under \$5,000	7,600	10,000	10,000
Total	Equipment Under \$5,000	7,600	10,000	10,000
Division Total:	Non-Departmental	922,453	1,417,200	709,000
Department Total:	Non-Departmental	922,453	1,417,200	709,000
Fund Total:	MV SUSITNA	922,453	1,417,200	709,000

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.

Summarization of Debt Capacity, Debt Levels, and the Effects on the Operating Budget

Regarding debt capacity, in accordance with Borough Code, 3.04.090(C), areawide general obligation bonds may only be issued if the principal amount of debt outstanding for areawide purposes after issuance does not exceed seven percent of the assessed valuation of the Borough for the current year. As of July 2014, our outstanding principal amount of general obligation debt for areawide purposes, Schools, Parks & Transportation, is \$299,455,000. Our certified assessed value as of May 31st, 2014 is \$8,939,882,493. Areawide general obligation debt as of July 1st, 2014 is 2.99% of assessed valuation. Our legal capacity is \$625,791,775. We are well below our legal limit.

Our debt levels as of July 1st, 2014 for general obligation bonds are as follows.

School Construction	\$268,910,000
Parks and Recreation	1,970,000
Transportation Systems	<u>28,575,000</u>
	<u>\$299,455,000</u>

With regards to Lease, Certificates of Participation (COP's) the amount outstanding as of July 1st, 2014 is as follows.

Public Safety Building Station 6-1	\$ 955,000
Public Safety Building Station 5-1	<u>8,585,000</u>
	<u>9,540,000</u>
Animal Care Facility	<u>\$3,910,000</u>

For school construction the fiscal impact on the operating budget is borne by the School District. They pay all maintenance, insurance, repairs, etc. for any new school buildings constructed and or renovated.

For the public safety building, Station 6-1, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 60% by Wasilla Lakes Fire Service Area and 40% by the Areawide Fund, Ambulance Division.

For the public safety building, Station 5-1, the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is paid 49% by Wasilla Lakes Fire Service Area and 51% by the Areawide Fund, Ambulance Division.

For the animal care building the fiscal impact of the ongoing maintenance, insurance, repairs, etc. is borne by the Nonareawide fund, Animal Care Division.

RECONCILIATION OF FUND BALANCE: FUND 300**SCHOOL DEBT SERVICE**

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	27,650,000	28,500,000	29,800,000
TOTAL EXPENDITURES	27,896,855	28,967,777	29,812,414

Audit balance as of 6/30/2013			758,042
Estimated revenues 2013-2014 fiscal year	28,500,000		
Estimated expenditures 2013-2014 fiscal year	(28,967,777)		
Estimated adjustment to fund balance		(467,777)	
Estimated fund balance 6/30/2014			290,265
Estimated revenues 2014-2015 fiscal year	29,800,000		
Estimated expenditures 2014-2015 fiscal year	(29,812,414)		
Estimated FY2015 adjustment to fund balance		(12,414)	
Estimated fund balance 6/30/2015			277,851

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

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
Transfer from Areawide Fund	27,650,000	28,500,000	29,800,000
TOTAL REVENUES	27,650,000	28,500,000	29,800,000

**SCHEDULE OF LONG TERM DEBT: FUND 300
FISCAL YEAR 2015**

SCHOOL DEBT SERVICE

SCHOOL CONSTRUCTION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
2004 Series D*	44,575,000	22,500,000	6,880,000	1,030,550	7,910,550	15,620,000
2005 Series A	27,700,000	1,255,000	1,255,000	50,200	1,305,200	-
2006 Series A	20,500,000	14,960,000	975,000	665,694	1,640,694	13,985,000
2006 Series B	19,200,000	14,040,000	910,000	633,250	1,543,250	13,130,000
2007 Series A**	33,505,000	33,505,000		1,631,750	1,631,750	33,505,000
2009 Series A	19,030,000	16,435,000	715,000	788,325	1,503,325	15,720,000
2011 Series A	33,785,000	30,085,000	1,310,000	1,302,400	2,612,400	28,775,000
2012 Series A	91,770,000	85,215,000	3,290,000	3,660,944	6,950,944	81,925,000
2012 Series B***	8,710,000	8,710,000	1,045,000	382,950	1,427,950	7,665,000
2013 Series A	13,290,000	12,805,000	455,000	588,100	1,043,100	12,350,000
2014 Series B	29,400,000	29,400,000	820,000	1,423,251	2,243,251	28,580,000
TOTAL DEBT SERVICE REQUIREMENTS		268,910,000	17,655,000	12,157,414	29,812,414	251,255,000

* Includes 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

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	27,650,000	28,500,000	29,800,000
Total	Transfer From Other Funds	27,650,000	28,500,000	29,800,000
Division Total: Non-Departmental		27,650,000	\$28,500,000	\$29,800,000
Department Total: Non-Departmental		27,650,000	\$28,500,000	\$29,800,000
Fund Total:	DEBT SERVICE (SCHOOLS)	27,650,000	\$28,500,000	\$29,800,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 300-DEBT SERVICE (SCHOOLS) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.100	Dbt Srv-Principal-Schools	16,675,000	17,515,000	17,655,000
441.200	Dbt Srv-Interest-Schools	11,221,855	11,452,777	12,157,414
Total Debt Service		27,896,855	28,967,777	29,812,414
Division Total:	Non-Departmental	27,896,855	28,967,777	29,812,414
Department Total:	Non-Departmental	27,896,855	28,967,777	29,812,414
Fund Total:	DEBT SERVICE (SCHOOLS)	27,896,855	28,967,777	29,812,414

RECONCILIATION OF FUND BALANCE: FUND 315

**STATION 6-1
CERTIFICATES OF PARTICIPATION**

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	520,154	520,000	520,000
TOTAL EXPENDITURES	519,075	520,213	519,913

Audit balance as of 6/30/2013 560,862

Reserve for Final Debt Service Payment (518,723)

Estimated revenues 2013-2014 fiscal year 520,000

Estimated expenditures 2013-2014 fiscal year (520,213)

Estimated adjustment to fund balance (213)

Estimated fund balance 6/30/2014 41,926

Estimated revenues 2014-2015 fiscal year 520,000

Estimated expenditures 2014-2015 fiscal year (519,913)

Estimated FY2015 adjustment to fund balance 87

Estimated fund balance 6/30/2015 42,013

REVENUE DETAIL: FUND 315**STATION 6-1
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
Interest	154	-	-
Transfer from Areawide Fund	208,000	208,000	208,000
Transfer from Wasilla Lakes FSA	312,000	312,000	312,000
TOTAL REVENUES	520,154	520,000	520,000

**SCHEDULE OF LONG TERM DEBT: FUND 315
FISCAL YEAR 2015**

**STATION 6-1
CERTIFICATES OF PARTICIPATION**

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
COP's - 2000	5,235,000	955,000	465,000	54,913	519,913	490,000
TOTAL DEBT SERVICE REQUIREMENTS		955,000	465,000	54,913	519,913	490,000



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

Revenue

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE61-Interest Earnings				
361.100	Interest On Investments	154	0	0
Total	Interest Earnings	<u>154</u>	<u>0</u>	<u>0</u>
RE67-Transfer From Other Funds				
367.110	Areawide	208,000	208,000	208,000
367.700	Service Areas	312,000	312,000	312,000
Total	Transfer From Other Funds	<u>520,000</u>	<u>520,000</u>	<u>520,000</u>
Division Total:	Non-Departmental	<u>520,154</u>	<u>\$520,000</u>	<u>\$520,000</u>
Department Total:	Non-Departmental	<u>520,154</u>	<u>\$520,000</u>	<u>\$520,000</u>
Fund Total:	DEBT SERVICE (COPs 61)	<u>520,154</u>	<u>\$520,000</u>	<u>\$520,000</u>



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 315-DEBT SERVICE (COPs 61) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	249,000	264,000	279,000
441.120	Dbt Srv-Principal-Borough	166,000	176,000	186,000
441.210	Dbt Srv-Interest-Fire	62,445	48,128	32,948
441.220	Dbt Srv-Interest-Borough	41,630	32,085	21,965
Total Debt Service		519,075	520,213	519,913
Division Total:	Non-Departmental	519,075	520,213	519,913
Department Total:	Non-Departmental	519,075	520,213	519,913
Fund Total:	DEBT SERVICE (COPs 61)	519,075	520,213	519,913

RECONCILIATION OF FUND BALANCE: FUND 316

**STATION 5-1
CERTIFICATES OF PARTICIPATION**

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APROVED
TOTAL REVENUES	130,000	396,000	625,000
TOTAL EXPENDITURES	0	800,000	760,275

Audit balance as of 6/30/2013		544,000
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		140,000
Estimated revenues 2014-2015 fiscal year	625,000	
Estimated expenditures 2014-2015 fiscal year	(760,275)	
Estimated FY2015 adjustment to fund balance		(135,275)
Estimated fund balance 6/30/2015		4,725

REVENUE DETAIL: FUND 316**STATION 5-1
CERTIFICATES OF PARTICIPATION**

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
Transfer from Areawide Fund	65,845	231,642	359,657
Transfer from Wasilla Lakes FSA	64,155	164,358	265,343
TOTAL REVENUES	130,000	396,000	625,000

**SCHEDULE OF LONG TERM DEBT: FUND 316
FISCAL YEAR 2015**

**STATION 5-1
CERTIFICATES OF PARTICIPATION**

CERTIFICATES OF PARTICIPATION	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
COP's - 2013	8,585,000	8,585,000	435,000	325,275	760,275	8,150,000
TOTAL DEBT SERVICE REQUIREMENTS		8,585,000	435,000	325,275	760,275	8,150,000



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

Revenue

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	65,845	231,642	359,657
367.700	Service Areas	64,155	164,358	265,343
Total	Transfer From Other Funds	130,000	396,000	625,000
Division Total: Non-Departmental		130,000	\$396,000	\$625,000
Department Total: Non-Departmental		130,000	\$396,000	\$625,000
Fund Total:	DEBT SERVICE (COPs 51)	130,000	\$396,000	\$625,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 316-DEBT SERVICE (COPs 51) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.110	Dbt Srv-Principal-Fire	0	208,840	200,100
441.120	Dbt Srv-Principal-Borough	0	245,160	234,900
441.210	Dbt Srv-Interest-Fire	0	159,160	149,626
441.220	Dbt Srv-Interest-Borough	0	186,840	175,649
Total Debt Service		0	800,000	760,275
Division Total:	Non-Departmental	0	800,000	760,275
Department Total:	Non-Departmental	0	800,000	760,275
Fund Total:	DEBT SERVICE (COPs 51)	0	800,000	760,275

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	340,000	340,000	338,000
TOTAL EXPENDITURES	339,200	343,400	338,800

Audit balance as of 6/30/2013			36,451
Estimated revenues 2013-2014 fiscal year	340,000		
Estimated expenditures 2013-2014 fiscal year	(343,400)		
Estimated adjustment to fund balance		(3,400)	
Estimated fund balance 6/30/2014			33,051
Estimated revenues 2014-2015 fiscal year	338,000		
Estimated expenditures 2014-2015 fiscal year	(338,800)		
Estimated FY2015 adjustment to fund balance		(800)	
Estimated fund balance 6/30/2015			32,251

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

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
Transfer from Areawide Fund	340,000	340,000	338,000
TOTAL REVENUES	340,000	340,000	338,000

**SCHEDULE OF LONG TERM DEBT: FUND 320
FISCAL YEAR 2015**

PARKS & RECREATION BONDS

PARKS & RECREATION BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
2007 Series B*	2,210,000	1,970,000	245,000	93,800	338,800	1,725,000
TOTAL DEBT SERVICE REQUIREMENTS		1,970,000	245,000	93,800	338,800	1,725,000

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



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

Revenue

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	340,000	340,000	338,000
Total	Transfer From Other Funds	340,000	340,000	338,000
Division Total:	Non-Departmental	340,000	\$340,000	\$338,000
Department Total:	Non-Departmental	340,000	\$340,000	\$338,000
Fund Total:	DEBT SERVICE (PARKS/REC)	340,000	\$340,000	\$338,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual Expense	2014 Amended Budget	2015 Assembly Approved
FUND 320-DEBT SERVICE (PARKS/REC) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	225,000	240,000	245,000
441.220	Dbt Srv-Interest-Borough	114,200	103,400	93,800
Total Debt Service		339,200	343,400	338,800
Division Total:	Non-Departmental	339,200	343,400	338,800
Department Total:	Non-Departmental	339,200	343,400	338,800
Fund Total:	DEBT SERVICE (PARKS/REC)	339,200	343,400	338,800

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

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	565,036	562,000	563,000
TOTAL EXPENDITURES	565,055	561,855	563,255

Audit Balance as of 6/30/2013			585,550
Reserve for Final Debt Service Payment		(565,716)	
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			19,979
Estimated revenues 2014-2015 fiscal year	563,000		
Estimated expenditures 2014-2015 fiscal year	(563,255)		
Estimated Adjustment to Fund Balance		(255)	
Estimated Fund Balance at 6/30/2015			19,724

REVENUE DETAIL: FUND 325**NONAREAWIDE A/C
DEBT SERVICE**

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
INTEREST	36	-	-
Transfer from Nonareawide Fund	565,000	562,000	563,000
TOTAL REVENUES	565,036	562,000	563,000

**SCHEDULE OF LONG TERM DEBT: FUND 325
FISCAL YEAR 2015**

NONAREAWIDE A/C DEBT SERVICE

	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
2008 Series A	5,750,000	3,910,000	355,000	208,255	563,255	3,555,000
TOTAL DEBT SERVICE REQUIREMENTS		3,910,000	355,000	208,255	563,255	3,555,000



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

Revenue

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE01-Budgetary Fund Balance				
RE61-Interest Earnings				
361.100	Interest On Investments	36	0	0
Total	Interest Earnings	<u>36</u>	<u>0</u>	<u>0</u>
RE67-Transfer From Other Funds				
367.120	Non Areawide	565,000	562,000	563,000
Total	Transfer From Other Funds	<u>565,000</u>	<u>562,000</u>	<u>563,000</u>
RE69-Other Revenue Sources				
	Division Total: Non-Departmental	<u>565,036</u>	<u>\$562,000</u>	<u>\$563,000</u>
	Department Total: Non-Departmental	<u>565,036</u>	<u>\$562,000</u>	<u>\$563,000</u>
Fund Total:	DEBT SERVICE (A/C COPs)	<u>565,036</u>	<u>\$562,000</u>	<u>\$563,000</u>



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

Expense

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 325-DEBT SERVICE (A/C COPs) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.120	Dbt Srv-Principal-Borough	330,000	340,000	355,000
441.220	Dbt Srv-Interest-Borough	235,055	221,855	208,255
Total Debt Service		565,055	561,855	563,255
Division Total:	Non-Departmental	565,055	561,855	563,255
Department Total:	Non-Departmental	565,055	561,855	563,255
Fund Total:	DEBT SERVICE (A/C COPs)	565,055	561,855	563,255

RECONCILIATION OF FUND BALANCE: FUND 330 TRANSPORTATION SYSTEM DEBT SERVICE

	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
TOTAL REVENUES	378,610	2,265,000	2,270,000
TOTAL EXPENDITURES	133,852	2,262,188	2,270,818

Audit Balance as of 6/30/2013			244,757
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			247,569
Estimated revenues 2014-2015 fiscal year	2,270,000		
Estimated expenditures 2014-2015 fiscal year	(2,270,818)		
Estimated Adjustment to Fund Balance		(818)	
Estimated Fund Balance at 6/30/2015			246,751

REVENUE DETAIL: FUND 330**TRANSPORTATION SYSTEM BONDS**

CLASSIFICATION	2012-2013 ACTUAL	2013-2014 AMENDED	2014-2015 APPROVED
Transfer from Areawide Fund	375,000	2,265,000	2,270,000
Transfer from Capital Projects	3,610	-	-
TOTAL REVENUES	378,610	2,265,000	2,270,000

**SCHEDULE OF LONG TERM DEBT: FUND 330
FISCAL YEAR 2015**

TRANSPORTATION SYSTEM BONDS

ROAD BONDS	AMOUNT ISSUED	BALANCE AT 7/1/2014	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	BALANCE AT 6/30/2015
2012 Series D	11,175,000	10,735,000	450,000	437,375	887,375	10,285,000
2014 Series A	17,840,000	17,840,000	560,000	823,443	1,383,443	17,280,000
TOTAL DEBT SERVICE REQUIREMENTS		28,575,000	1,010,000	1,260,818	2,270,818	27,565,000



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

Revenue

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Revenue</u>	2014 Amend ed <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
RE67-Transfer From Other Funds				
367.110	Areawide	375,000	2,265,000	2,270,000
367.400	Capital Projects	3,610	0	0
Total	Transfer From Other Funds	378,610	2,265,000	2,270,000
Division Total: Non-Departmental		378,610	\$2,265,000	\$2,270,000
Department Total: Non-Departmental		378,610	\$2,265,000	\$2,270,000
Fund Total:	DEBT SERVICE (TRANS SYSTEM)	378,610	\$2,265,000	\$2,270,000



Matanuska-Susitna Borough
Financial Management Budget Listing
Expense

8/8/2014

<u>Account</u>	<u>Description</u>	2013 Actual <u>Expense</u>	2014 Amended <u>Budget</u>	2015 Assembly <u>Approved</u>
FUND 330-DEBT SERVICE (TRANS SYSTEM) DEPARTMENT 000-Non-Departmental DIVISION 000-Non-Departmental				
EX41-Debt Service				
441.130	Dbt Srv-Principal-Trans Sys	0	1,297,188	1,010,000
441.230	Dbt Srv-Interest-Trans Sys	133,852	965,000	1,260,818
Total Debt Service		133,852	2,262,188	2,270,818
Division Total:	Non-Departmental	133,852	2,262,188	2,270,818
Department Total:	Non-Departmental	133,852	2,262,188	2,270,818
Fund Total:	DEBT SERVICE (TRANS SYSTEM)	133,852	2,262,188	2,270,818

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 2015

Approved Funding Source:

DESCRIPTION OF APPROPRIATIONS	Assembly Approved	Non Areawide	Enhanced E-911	Land Management	Service Areas	Enterprise Fund
<u>RECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH</u>						
<u>Grants/Pass Through</u>						
MSCVB	715,000	715,000				
Tourism Infrastructure:						
Winter Trail Grooming	150,000	150,000				
West Butte Parking Lot Improvements	150,000	150,000				
Recreation Facility Highway Signage	25,000	25,000				
Trails Association for Eska Falls	25,000	25,000				
Miscellaneous Infrastructure	35,000	35,000				
Grant Match	250,000	250,000				
Human Services Community Grant Match	150,000	150,000				
Puritan Creek Trail Matching Grant for Upgrade Crossing	15,000	15,000				
City of Palmer Block Grant	45,500	45,500				
City of Wasilla Block Grant	52,500	52,500				
City of Wasilla Planning Grant	90,000	90,000				
City of Houston	21,000	21,000				
Youth Court	50,000	50,000				
Other Agencies	80,000	80,000				
<u>Land and Resource Management</u>						
Municipal Entitlement Land Survey	125,000			125,000		
<u>Enhanced E-911</u>						
E-911 Equipment	1,000,000		1,000,000			

CAPITAL PROJECTS/GRANTS/PASS

FISCAL YEAR 2015

Approved Funding Source:

DESCRIPTION OF APPROPRIATIONS	Assembly Approved	Areawide	Non Areawide	Enhanced E-911	Land Management	Service Areas	Enterprise Fund
<u>Public Works</u>							
Midway RSA	832,500					832,500	
Fairview RSA	286,900					286,900	
Caswell Lakes RSA	92,100					92,100	
South Colony RSA	262,150					262,150	
Knik RSA	905,150					905,150	
Lazy Mountain RSA	42,150					42,150	
Greater Willow RSA	269,450					269,450	
Big Lake RSA	287,150					287,150	
North Colony RSA	7,000					7,000	
Bogard RSA	515,300					515,300	
Greater Butte RSA	372,250					372,250	
Meadow Lakes RSA	684,300					684,300	
Gold Trails RSA	499,750					499,750	
Trapper Creek RSA	37,100					37,100	
Alpine RSA	17,380					17,380	
Dust Control Program	710,000	710,000					
NONRECURRING CAPITAL PROJECT / GRANTS / PASS THROUGH							
<u>Administration</u>							
<u>Animal Care</u>							
Ford Extended Cab F250 SD w/ Fiberglass Animal Boxes	35,000		35,000				
<u>Capital Projects Department</u>							
Fireweed Building	50,000	50,000					
Stormwater Projects	100,000	100,000					
Machetanz Elementary School Access	1,000,000	1,000,000					
Hatcher Pass Mountain Trail Road - 10 Driveways	65,000	65,000					
<u>Community Development</u>							
WACO Building Improvements	65,000		65,000				
Willow CC Heat Source System	25,000		25,000				

CAPITAL PROJECTS/GRANTS/PASS**FISCAL YEAR 2015**

Approved Funding Source:

DESCRIPTION OF APPROPRIATIONS	Assembly Approved	Non Areawide	Enhanced E-911	Land Management	Service Areas	Enterprise Fund
<u>Parks & Outdoor Recreation</u>						
Hatcher Pass Ski Resort Area Marketing & Subdivision	100,000	100,000				
Jim Creek Recreation Phase I - Design & User Group	100,000	100,000				
Mat-Su Ski Club Trail Construction	175,000	175,000				
Trapper Creek Community Center Parking Lot / Double Vaulted	75,000	75,000				
Government Peak Chalet Commercial Kitchen	150,000	150,000				
Meadow Lakes Community Park/Sports Ball Field	75,000	75,000				
<u>Ice Arena</u>						
Vented Skate Sharpener	30,000	30,000				
<u>Planning</u>						
Business License / Permit System	50,000	50,000				
Transportation Planning Regional Coordination Between Borough, State & Cities	100,000	100,000				
<u>Public Works</u>						
Versalift Bed	60,000	60,000				
<u>Road Service Areas</u>						
Steam Thaw Unit with Flatbed	75,000				75,000	
<u>Solid Waste Enterprise Fund</u>						
Residential Scale at Central Landfill Repair & Study	75,000					75,000
<u>Emergency Services</u>						
<u>Ambulance Divisions</u>						
EMS Command Vehicle Replacement	45,000	45,000				
Lake Louise Radio Communications Project	50,000	50,000				
<u>Water Rescue</u>						
Inflatable Rafts	7,500	7,500				

CAPITAL PROJECTS/GRANTS/PASS

FISCAL YEAR 2015

Approved Funding Source:

DESCRIPTION OF APPROPRIATIONS	Assembly Approved	Non Areawide	Enhanced E-911	Land Management	Service Areas	Enterprise Fund
<u>Back Country & Technical Rescue</u>						
Willow Rescue SRU Lightweight Snow Machine	25,000	25,000				
<u>West Lakes Fire Service Area</u>						
Command & Control Building Live Fire Training Facility	100,000				100,000	
Personal Protective Equipment	50,000				50,000	
Firefighter Training & Public Education Equipment	75,000				75,000	
<u>Wasilla-Lakes Fire Service Area</u>						
Fill Site Construction	600,000				600,000	
Engine & Equipment Replacement	800,000				800,000	
Command & Support Vehicles Replacement	180,000				180,000	
Training Tower - Training Props	36,000				36,000	
Furniture, Fixtures & Equipment - Multiple Stations	300,000				300,000	
Enclosed Trailer & Equipment - Ladder Testing	20,000				20,000	
<u>Butte Fire Service Area</u>						
Office Upgrade Station 2-1	125,000				125,000	
<u>Greater Palmer Fire Service Area</u>						
Command Vehicle Replacement & Equipment	60,000				60,000	
TOTALS:	13,678,130	4,821,500	125,000	1,000,000	7,531,630	75,000

FISCAL YEAR 2015 CAPITAL PROJECTS LIST

Capital equipment is any item not consumed through use having a useful life of greater than two years and costing more than \$5,000.

RECURRING CAPITAL PROJECTS/GRANTS/PASS THROUGH

MSCVB GRANT **\$715,000**
65% of the Transient Accommodations tax is provided to the Mat-Su Visitors and Convention Bureau for their operations.

TOURISM INFRASTRUCTURE

35% of the Transient Accommodation tax is provided for Tourism Infrastructure. The following projects are budgeted for fiscal year 2015.

WINTER TRAIL GROOMING **\$ 150,000**
These funds will provide for the continuance of the winter trail grooming grant program. The grooming program is a great deal for the Borough in that these funds are matched 50% by the volunteer groups. Far more trails are groomed than could be otherwise accomplished through either a contract or in-house.

WEST BUTTE PARKING LOT IMPROVEMENT **\$ 150,000**
Expand the parking area along the existing section line easement and move the trailhead to the parking area.

RECREATION FACILITY HIGHWAY SIGNAGE **\$ 25,000**
Contract with qualified firm to apply for airspace agreements and install way-finding signage at various borough recreation sites.

TRAIL ASSOCIATION FOR ESKA FALLS **\$ 25,000**
Grant to Trails Association to improve the Eska Falls Trail.

MISCELLANEOUS INFRASTRUCTURE **\$ 35,000**
During Fiscal Year 2015, infrastructure needs will be assessed. Once completed a resolution will be prepared to set the scopes for this project.

GRANT MATCH FUND **\$250,000**
Every year Borough departments solicit and receive millions of dollars in grants from other agencies. Many of those grants require a matching amount in order for us to be eligible. This fund will provide matching funds for those grants which allow us to leverage our funding considerably and achieve more for less for the taxpayers.

HUMAN SERVICES COMMUNITY GRANT MATCH **\$150,000**
Provide matching grants for various human services grants received in the community.

PURITAN CREEK TRAIL MATCHING GRANT FOR UPGRADE CROSSING **\$ 15,000**
Provide a matching grant to the Trails Association for the Puritan Creek Trail upgrade crossing.

CITY OF PALMER BLOCK GRANT	\$ 45,500
Block grant provided to the City of Palmer to be used as the City determines.	
CITY OF WASILLA BLOCK GRANT	\$ 52,500
Block grant provided to the City of Wasilla to be used as the City determines.	
CITY OF WASILLA PLANNING GRANT	\$ 90,000
A grant to the City of Wasilla to be used for planning purposes.	
CITY OF HOUSTON BLOCK GRANT	\$ 21,000
Block grant to the City of Houston to be used as the City determines.	
YOUTH COURT	\$ 50,000
Grant to Youth Court to be used for operations.	
OTHER AGENCIES	\$ 50,000
Grants to other agencies to be identified at a later time and approved by the Assembly through a Resolution.	

LAND & RESOURCE MANAGEMENT

MUNICIPAL ENTITLEMENT LAND SURVEY	\$ 125,000
Municipal Entitlement Land is a free gift of land from the state to borough for which Alaska Statute 29.65.010(a)(11) general grant land entitlement provides 355,210 acres to the Mat-Su Borough. In order to fulfill the state requirements of conveyance, the parcels must be surveyed to receive State Patent (pursuant to AS 29.65.070). Surveys must comport with MSB Title 27 subdivision code, with an ultimate end result of receiving Patent and full ownership rights to the parcel. Typical cost for one survey can range from \$25,000 - \$50,000, dependent upon many factors. The borough selected certain lands within this program to be conveyed from the state to the borough and Land & Resource Management has indentified top priority parcels for such conveyance; however, due to cost, only 2-3 general grant land parcels under the Municipal Entitlement Land (MEL) will be surveyed each year.	

ENHANCED 911

E-911 EQUIPMENT	\$1,000,000
Various equipment will be purchased and/or upgrades will be made to the existing equipment including Reverse 911.	

PUBLIC WORKS

ROAD SERVICE AREA PROJECTS	\$5,110,630
For various road projects as prioritized in AM 14-010.	

DUST CONTROL PROGRAM

\$710,000

The first priority for use of available dust control funds shall be to provide a 50 percent match for road service area paving projects and a 25 percent match for application of calcium chloride. The second priority is, if available, shall be for a 50 percent match for paving non-road service area projects that are funded entirely by the borough or city without the use of any state, federal, or bond funding.

NONRECURRING CAPITAL PROJECTS/GRANTS/PASS THROUGH

ADMINISTRATION

NON-AREA WIDE - ANIMAL CARE

FORD F250 EXTENDED CAB TRUCK

\$35,000

Ford F250 Extended Cab truck to ensure employee safety, this vehicle will replace one 2004 truck. Animal Care officers put over 22,000 miles a year on their vehicles patrolling and attending to animal emergencies all over the Borough. New fiberglass animal boxes will replace the heavy-duty grates currently separating the animals. The fiscal impact will be less with a new vehicle compared to what it is costing to continually maintain and repair the old vehicle with high mileage.

CAPITAL PROJECTS DEPARTMENT

FIREWEED BUILDING UPGRADES

\$ 50,000

The Borough is leasing the Fireweed building from the University of Alaska for needed office space. The Capital Projects Department consists of 26 people, 19 of which are located at the Fireweed Building. The building has sufficient office space for 20 staff members. The building also provides 2 additional conference rooms for Borough use. However the building needs various upgrades. As the Borough upgrades the building the Lease payments are decreased. Future fiscal impact will see savings from reduced lease payments.

STORMWATER

\$100,000

Wetland restoration and drainage improvements including culvert replacement are needed for projects including Locharron Drive; S Big Lake and Northshore Roads; S Big Lake Road and Hollywood Drive; Phillips Drive; and to prepare a Stormwater System Inventory for GIS database. These improvements should provide savings from future repairs due to drainage issues.

MACHENTAZ ELEMENTARY SCHOOL ACCESS

\$1,000,000

This project will provide construction of a safe school access. This will reduce the future fiscal impact as this will be a more direct and safe access to the school.

HATCHER PASS MOUNTAIN TRAIL ROAD- 10 DRIVEWAYS

\$65,000

These funds will be used to pave 10 driveways on Hatcher Pass Mountain Trail Road. There will not be a future fiscal impact.

COMMUNITY DEVELOPMENT DEPARTMENT

WACO BUILDING IMPROVEMENTS

\$ 65,000

These funds will be utilized to swap out windows to improve energy efficiency; replace sections of (ice) damaged exterior siding, and install a sink required to meet DEC regulations. This will extend the life of the building and reduce need for additional repairs.

WILLOW CC HEAT SOURCE SYSTEM

\$25,000

These funds will be used to provide a more efficient heat source system. This should result in future operating savings when heating the buildings.

PARKS & OUTDOOR RECREATION

HATCHER PASS SKI RESORT AREA MARKETING AND SUBDIVISION

\$100,000

These funds are to provide for marketing of the resort and subdivision in the immediate area to create saleable lots. The fiscal impact will increase property taxes and user fees to resort.

JIM CREEK RECREATION PHASE I - DESIGN AND USER GROUP

\$100,000

These funds are to provide for a Phase I of the design with user group input to Jim Creek recreation area. There is no a future fiscal impact.

MAT-SU SKI CLUB TRAIL CONSTRUCTION

\$175,000

These funds will allow the Mat-Su Ski Club to construct additional miles of trail. Fiscal impact of trail maintenance is minimal.

TRAPPER CREEK COMMUNITY CENTER PARKING LOT/DOUBLE VAULTED TOILET **\$75,000**

These funds will pave the parking lot at the Trapper Creek Community Center and provide for the construction of Double Vaults Public Restrooms. There will not be a future fiscal impact as the Community Center will maintain the restrooms.

GOVERNMENT PEAK CHALET COMMERCIAL KITCHEN

\$150,000

For construction of a commercial kitchen in the Chalet. The future fiscal impact of repairs and maintenance will be offset by increased use of the facility by more groups which will increase user fees.

MEADOW LAKES COMMUNITY PARK/SPORTS BALL FIELD

\$75,000

For improvements to the community park and ball fields. There will not be a fiscal impact as maintenance will be provided by the Community.

ICE ARENA

VENTED SKATE SHARPENER

\$30,000

Purchase of a vented skate sharpener. The fiscal impact will be future repairs and maintenance to this piece of equipment.

PLANNING DEPARTMENT

BUSINESS LICENSE/PERMIT SYSTEM

\$50,000

Purchase of software for a business licensing and permitting system. Future fiscal impact will be for annual software maintenance.

TRANSPORTATION PLANNING REGIONAL COORDINATION BETWEEN BOROUGH, STATE & CITIES

\$100,000

To provide funding to allow for regional transportation planning coordination between the Borough, State and cities. There will not be a future fiscal impact.

PUBLIC WORKS DEPARTMENT

OPERATIONS AND MAINTENANCE

VERSALIFT BED

\$60,000

This boom lift will replace the existing boom lift that is mounted on a trailer and it has reached the standard serviceability life and needs to be replaced. The new boom will be placed on the new chassis that is being purchased with Fiscal Year 2014 Capital funds. This piece of equipment will allow for safer working conditions when working at heights not attainable by ladders and removing icicles from Borough buildings. Future fiscal impact will be from repairs and maintenance.

RSA EQUIPMENT

STEAM THAW UNIT WITH FLATBED

\$75,000

We currently have \$180,000 to purchase a chassis and a steam generator. The quotes received put this cost at \$205,000 and the cost to have a steller hook system installed on the chassis is another \$40,000. The steller hook system is needed so the chassis can be used for other operations and not just as a steam thaw unit. The flatbed will allow for these other operations. There will be future fiscal impact for repairs and maintenance.

SOLID WASTE ENTERPRISE FUND

RESIDENTIAL SCALES AT CENTRAL LANDFILL REPAIR STUDY

\$75,000

Central Landfill's residential scales need to be replaced in Fiscal Year 2015. On a daily basis over 200 residential customers travel through the scales and are charged for disposal by weight. Our current scales are splitting, un-repairable and simply wearing out. New scales will cost \$430,000 and the Enterprise Fund currently has \$172,000 from Fiscal year 2008 and 2010 projects for new scales. Another \$100,000 from Fiscal Year 2012 project will be re-scoped to cover part of the cost of new scales. The future fiscal impact will be for repairs and maintenance.

EMERGENCY SERVICES

AMBULANCE DIVISIONS

EMS COMMAND VEHICLE REPLACEMENT **\$45,000**

EMS Command Vehicles allow for the capability to provide a broader utilization of our full-time Mobile Intensive Care Paramedics (MICP). These MICPs respond to the advanced life support needs in every area of the Mat-Su Borough. Because of the vast coverage area to which these vehicles respond, they are exposed to excessive wear and tear on the engine. Currently two command vehicle in the EMS fleet are in need of replacement, both have mileage between 100,000 and 170,000 miles. Future fiscal impact will be lower repairs and maintenance on the replacement vehicles as compared to the older vehicles with high mileage.

LAKE LOUISE RADIO COMMUNICATION PROJECT **\$50,000**

The "Lake Louise Radio Communication Project" will support critical communication infrastructure for the Lake Louise community. Currently reliable radio communications does not exist in this remote area of the Mat-Su Borough. Emergency personnel rely on relaying information to dispatch through indirect means like relaying information on a shortwave radio to a community member who then relays the information to dispatch. This CIP project would allow emergency responders to communicate directly with our dispatch center and other incoming emergency units. The majority of Lake Louise's EMS and rescue operations occur in high risk arenas such as on the water with the use of boats or off-road with the use of snow machines and other all-terrain vehicles. No future fiscal impact expected.

WATER RESCUE

TWO INFLATABLE RAFTS AND TRAILER **\$7,500**

Based on the experience of the recent flooding events and a large increase in recreational river and lake traffic on borough rivers and streams, the Water Rescue Team believes adding a pair of full-size river rafts to the Team would increase team capabilities significantly with minimum cost. This includes being able to move a larger number of people from flooded areas in less trips in a safer and more stable platform than the current "banana boats" that are in use. Also being able to access many areas that are not power boat accessible, quickly or at all. It would also add an air transportable stable platform to the tools currently available to the team allowing coverage of areas that are not now served with the available boats. Two boats are required to work in tandem for both mutual support and safety. Future fiscal impact is expected to be minimal such as registering the trailer.

BACK COUNTRY AND TECHNICAL RESCUE

WILLOW RESCUE SRU SNOWMACHINE REPLACEMENT **\$25,000**

Funding to replace aging, snow machines (for SRU unit for off road rescue). Would replace a 1994 Arctic Cat Cheetah and a 2001 Bear Cat wide track machine to pull rescue sled. These new sleds would enhance the capability of Willow Rescue's ability to deploy in most any type of snow conditions safely and help ensure a successful outcome. The future fiscal impact is would be less as the older snowmachines require more maintenance and repair.

FIRE SERVICE AREAS (FSA)

WEST LAKES FSA Stations 71, 72, 73, 81, 82

COMMAND AND CONTROL BUILDING LIVE FIRE TRAINING FACILITY

\$100,000

The purpose of this project is to provide an insulated modular building for monitoring training activities and conditions inside and outside the burn tower at the live fire training facility at Station 82. The building would be placed inside the security fence in a strategic location to allow the best view of training activities. The building will be set on a foundation with power and heat, but no running water. An upgraded redundant temperature monitoring system will be installed inside the building for better monitoring. The future fiscal impact will consist of costs to operate and maintain facility.

PERSONAL PROTECTIVE EQUIPMENT

\$50,000

We have many sets of Personal Protective Equipment (PPE) that are approaching the end of the ten year standard for replacement. This includes jackets, pants, helmets and boots. We also need new PPE for the recent increase in membership that West Lakes has experienced and making sure all fire fighters have two good sets of gear. No future fiscal impact is expected.

FIRE FIGHTER TRAINING AND PUBLIC EDUCATION EQUIPMENT

\$75,000

This project will allow the purchase of multiple pieces of training equipment to be used for fire fighter training and public education. The equipment is portable and can be moved from station to station or to public facilities to provide realistic training that is not currently available. The equipment to be purchased will include, but is not limited to a fire extinguisher trainer with kitchen fire module, pressurized propane/HAZMAT vessel trainer, HAZMAT Chemical/Gas trainer, high output smoke generator, electronic fire fighting simulator, propane fire fighter fire attack simulator. There is no future fiscal impact.

WASILLA LAKES FSA Stations 5-1, 5-2, 6-1, 6-2, 6-3, 6-4, 6-5, 6-6

FILL SITE CONSTRUCTION

\$600,000

This project will provide funding for the purchase of property, the site development and the construction of a facility to be utilized as an alternate fill site for fire tankers. The facility will have underground water storage capability (minimum of 36,000 gallons), 1,000 gpm fire pump for quick fill capability and allow for the apparatus to drive through for reduced fill times. The future fiscal impact will be for operations and maintenance of facility.

ENGINE AND RELATED EQUIPMENT REPLACEMENT

\$800,000

Purchase new fire apparatus and related equipment to ready the unit. This project will provide for the purchase of a fire engine (pumper) to replace an existing fire apparatus (tanker), a 1985 Ford/Grumman. The current fire apparatus is 28 years old and only allows for three people to ride in the cab of the truck while a replacement apparatus will allow for an Engineer and five Firefighters. It is past its life cycle for operating effectively and efficiently as a frontline due to the condition of the apparatus. The new apparatus will comply with the latest DOT and NFPA mandated/recommended safety features. The new engine will provide for an increased fire suppression capability and will enhance the community fire protection system. The future fiscal

impact will be for operation and maintenance of apparatus but will be less than the old, 28 year old apparatus.

COMMAND & SUPPORT VEHICLE REPLACEMENT \$180,000

Replace two command vehicles and one support vehicle. This project will replace two command vehicles, a 1998 Ford Expedition and a 1994 Suburban, and one support vehicle, a 2002 extended cab pickup. All of the vehicles are at or beyond 150,000 miles. The Suburban will be placed in reserve status and will be used to support the Explorer program. The future fiscal impact operations will be offset in decrease maintenance costs for the older vehicles.

TRAINING COMPLEX-TRAINING PROPS \$36,000

Purchase Training Props for the Training Complex. This project will provide for the purchase and delivery of a LNG/Propane fueled vehicle fire training system. In the past 5 calendar years, we have averaged 33 vehicle fires per year. No future fiscal impact.

FURNITURE, FIXTURES & EQUIPMENT- MULTIPLE STATIONS \$300,000

Purchase furniture, fixtures and equipment for multiple stations. This project will provide for the purchase of furniture, fixtures and equipment at various stations. Many of the stations are lacking critical infrastructure needs. The furniture, fixtures and equipment include, but are not limited to, the following office furniture; training equipment, including projectors, monitors and other A/V and electrical equipment, tables and chairs; kitchen appliances; bedroom furniture; linens; yard/lawn maintenance equipment; gear storage racks/lockers; hose racks; work benches; etc. Each station has the need for items that are necessary to carry out the day-to-day operations. No future fiscal impact.

ENCLOSED TRAILER & EQUIPMENT \$20,000

Purchase enclosed trailer and equipment. This project will provide for the purchase of an enclosed trailer and equipment to perform ground ladder testing. Spare ladders, benches and other necessary equipment will be purchased and stored, along with recently purchased ground ladder testing kit, in the trailer. The trailer will be towed to the individual fire stations to accomplish on-site testing of the ground ladders on each apparatus assigned to that specific station. No future fiscal impact.

BUTTE FIRE SERVICE AREA

BUTTE FIRE STATION 21 - OFFICE UPGRADE \$ 125,000

This project would convert an old furnace room and storage area into much needed office space for officer personnel and the remodel-expansion of the kitchenette area. The project would include removing old duct work and furnace unit, adding an interior wall, adding a window to the front of the building to allow for natural light and fire escape, refinishing floors and walls, upgrading area lighting, and constructing a heated, enclosed exterior stairway and landing on the backside of the building to access the second floor office area. The kitchenette would involve expanding the recessed area next to the existing kitchenette area. No future fiscal impact.

GREATER PALMER FSA

COMMAND VEHICLE REPLACEMENT & EQUIPMENT

\$60,000

Replace command vehicle 34. This project will replace one command vehicle, a 1997 Ford F250. The F250 will be placed in reserve status and will be used to support fire service area operations by hauling equipment to different stations and back from emergency calls. The future fiscal impact of operation will be offset by decreased maintenance cost for old replaced vehicle.

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 6/30/2013		172,300
Recoveries 7/1/2013 - 6/30/2014:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,250	
Talkeetna Water & Sewer	6,000	
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
Anticipated Recoveries 7/1/2014-6/30/2015:		
Circle View S.A	6,000	
Talkeetna Water & Sewer	6,000	
Estimated New Loans 7/1/2014-6/30/2015	<u>-0-</u>	
Adjustment to Cash Balance		12,000
Estimated Cash Balance as of 6/30/2015		202,550
Loans Outstanding as of 6/30/2015:		
Circle View S.A.	120,000	
Talkeetna Water & Sewer	<u>6,000</u>	
Due to Fund		126,000
Fund Balance as of 6/30/2015		<u>328,550</u>

**RECONCILIATION OF FUND BALANCE: 605
REVOLVING LOAN FUND - FIRE SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2013		323,333
Recoveries 7/1/2013-6/30/2014:		
Caswell FSA	30,000	
Willow FSA	<u>8,333</u>	
	38,333	
New Loans 7/1/2013-6/30/2014:	<u>-0-</u>	
Net Adjustment to Cash Balance		38,333
Estimated Cash Balance as of 6/30/2014		361,666
Anticipated Recoveries 7/1/2014-6/30/2015:		
Caswell FSA	30,000	
Willow FSA	<u>8,334</u>	
	38,333	
Estimated New Loans 7/1/2014-6/30/2015	<u>-0-</u>	
Adjustment to Cash Balance		38,334
Estimated Cash Balance as of 6/30/2015		400,000
Loans Outstanding as of 6/30/2015	-0-	
Due to Fund		-0-
Fund Balance as of 6/30/2015		<u>400,000</u>

**RECONCILIATION OF FUND BALANCE: 610
REVOLVING LOAN FUND - ROAD SERVICE AREAS CAPITAL**

Cash Balance as of 6/30/2013		523,450
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-
Cash Balance as of 6/30/2014		523,450
Anticipated Recoveries 7/1/2014-6/30/2015:	-0-	
Estimated New Loans 7/1/2014-6/30/2015	<u>-0-</u>	
Adjustment to Cash Balance		-0-
Estimated Cash Balance as of 6/30/2015		523,450
Loans Outstanding as of 6/30/2015:	<u>-0-</u>	
Due to Fund		-0-
Fund Balance as of 6/30/2015		<u>523,450</u>

OTHER INFORMATION

PERSONNEL

**SUMMARY OF APPROVED PERMANENT POSITIONS
AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Borough Clerk	Total	3.650
		Borough Clerk	0.750
		Deputy Borough Clerk	0.400
		Borough Clerk's Secretary	0.900
		Micrographic Scanning Technician	0.100
		Administrative Secretary I	0.600
		Administrative Secretary I	0.900
	Elections	Total	1.850
		Borough Clerk	0.250
		Deputy Borough Clerk	0.600
		Borough Clerk's Secretary	0.100
		Administrative Secretary I	0.400
		Administrative Secretary I	0.100
		Administrative Secretary I	0.400
	Records Management	Total	2.500
		Records Management Officer	1.000
		Micrographic Scanning Technician	0.900
		Administrative Secretary I	0.600
	Administration	Total	6.900
		Borough Manager	1.000
		Assistant Borough Manager	0.950
		Executive Assistant	1.000
		Administrative Secretary II	1.000
		Public Affairs Manager	1.000
		Media Design Specialist	0.800
		Health and Safety Manager	0.150
		Internal Auditor	1.000
	Law	Total	6.000
		Borough Attorney	1.000
		Deputy Borough Attorney	1.000
		Assistant Borough Attorney	2.000
		Legal Secretary II	1.000
		Legal Secretary I	1.000

**SUMMARY OF APPROVED PERMANENT POSITIONS
AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
	Human Resources	Total	4.000
		Human Resource Manager	1.000
		Human Resource Specialist	1.000
		Human Resource Assistant	1.000
		Human Resource General	1.000
INFORMATION TECHNOLOGY	Information Technology Admin	Total	2.500
		Chief Information Officer	1.000
		Department Administrative Specialist	0.750
		Administration Secretary I	0.750
	Information Technology	Total	12.000
		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
	GIS	Total	6.000
		GIS Specialist	2.000
		GIS Analyst/CAD Manager	1.000
		GIS CAD Specialist	1.000
		GIS Specialist	1.000
		GIS CAD/Addressing Manager	1.000
FINANCE	Administration	Total	3.000
		Borough Administrative Director	1.000
		Executive Financial Secretary	1.000
		Financial Analyst	1.000
	Revenue/Budget	Total	12.000
		Budget & Revenue Manager	1.000
		Collection Supervisor	1.000
		Excise Tax Officer	1.000
		Accounting Assistant II	3.000
		Bankruptcy- F/C Records Technician	1.000
		Accounting Specialist-Medical Billing	1.000
		Document Technician	1.000
		Accounting Assistant I	3.000

**SUMMARY OF APPROVED PERMANENT POSITIONS
AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
	Accounting	Total	15.000
		Comptroller	1.000
		Assistant Comptroller	1.000
		Accountant	1.000
		Financial Technician	2.000
		Accounting Assistant II	1.000
		Accounting Specialist	3.000
		Benefits Specialist	1.000
		Accounting Assistant I	4.000
		Office Assistant	1.000
	Assessment	Total	22.000
		Borough Assessor	1.000
		Chief Appraiser	1.000
		Senior Appraiser	5.000
		Property Conveyance Specialist	1.000
		Property Conveyance/Records Technician	1.000
		Assessment Records Supervisor	1.000
		Appraiser	6.000
		Appraisal Technician	1.000
		Administrative Assistant	1.000
		Assessment Assistant	4.000
PLANNING & LAND USE	Planning	Total	6.200
		Planning Services Chief	1.000
		Planner II	3.000
		Resource Manager	0.200
		Planning Grants & Project Coordinator	1.000
		Administrative Secretary I	1.000
	Platting	Total	6.000
		Platting Officer	1.000
		Platting Technician	3.000
		Platting Assistant	1.000
		Administrative Secretary I	1.000
	Cultural Resources	Total	1.000
		Cultural Resources Specialist II	1.000
	Planning Admin	Total	2.000
		Planning & Land Use Director	1.000
		Administrative Secretary II	1.000

**SUMMARY OF APPROVED PERMANENT POSITIONS
AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
	Environmental	Total	1.000
		Planner II (Environmental)	1.000
	Development Services	Total	10.000
		Development Service Manager	1.000
		Planner II	2.000
		Permitting Technician	2.000
		Right of Way Coordinator	1.000
		Code Compliance Officer	3.000
		Planning Department Admin Assistant	1.000
PUBLIC WORKS	Public Works Admin	Total	0.600
		Director of Public Works	0.600
	Facility Maintenance	Total	9.525
		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
	Operations	Total	0.750
		Division Manager Operations and Maintenance	0.300
		O & M Specialist	0.350
		Road Maintenance Technician II	0.050
		Civil Construction Project Manager	0.050
	Community Clean-up	Total	0.100
		Solid Waste Division Manager	0.050
		Administrative Secretary II	0.050

**SUMMARY OF APPROVED PERMANENT POSITIONS
AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
EMERGENCY SERVICES	Administration	Total	12.000
		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
Equipment Mechanic	0.240		
	Rescue	Total	0.370
		EMS District 1 Chief	0.100
		EMS District 2 Chief	0.100
		Health & Safety Officer	0.010
		Equipment Mechanic	0.160
	Telecommunications	Total	0.500
		Telecommunications Manager	0.500
	Fleet Maintenance	Total	1.060
		Equipment Mechanic	1.060
	Ambulance - Core	Total	19.600
		EMS Chief	1.000
		Health & Safety Officer	0.300
		Paramedic	13.000
		Emergency Services Assistant	1.000
		Medic One/EMS Shift Supervisor	4.000
		Equipment Mechanic	0.300
	Ambulance - Rural	Total	1.360
		EMS District Chief	1.000
		Health & Safety Officer	0.060
		Equipment Mechanic	0.300

**SUMMARY OF APPROVED PERMANENT POSITIONS
AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent	
COMMUNITY DEVELOPMENT	Brett Memorial Ice Arena	Total	4.000	
		Ice Arena Manager	1.000	
		Skating Program Facilitator	1.000	
			Ice Arena Operations Assistant	2.000
		Indoor/Outdoor Recreation	Total	1.850
			Recreation & Library Services Manager	1.000
			Comm Develop Admin Specialist	0.850
		Pools	Total	9.500
			Pool Manager	1.000
			Pool Maintenance Technician	1.000
			Water Safety Instructor III	2.000
			Water Safety Instructor II	3.000
			Water Safety Instructor	2.500
		Outdoor Recreation	Total	1.000
			Outdoor Recreation Specialist	1.000
		Northern Region Outdoor Recreat	Total	1.000
			Outdoor Recreation Technician	1.000
		Trails Maintenance	Total	1.000
			Outdoor Rec Tech	1.000
		Trails	Total	0.900
			Land Management Specialist	0.900
		Community Development Administration	Total	3.500
			Community Development Director	0.500
	Real Property Analyst		0.400	
	Land Management Agent		0.400	
	Land & Resource Management Tech		0.400	
	Resource Manager		0.400	
	Department Administrative Specialist		0.500	
	Land Management Specialist		0.500	
	Land Disposal & Tax Specialist		0.400	
CAPITAL PROJECTS	Administration	Total	2.000	
		Director of Capital Projects	1.000	
		Capital Project Administrative Specialist	1.000	

**SUMMARY OF APPROVED PERMANENT POSITIONS
AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
	Pre-Design & Engineering	Total	8.450
		Traffic Data Technician	0.900
		Transportation/Environment Manager	1.000
		Environmental Engineer	0.900
		ROW Acquisition Officer	0.750
		P M & E Administrative Assistant	2.000
		Civil Engineer	1.900
		Engineering Aide	1.000
	Project Management	Total	7.000
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		Construction Project Manager	1.000
		ROW Acquisition Officer	0.500
		Civil Construction Project Manager	0.500
		Administrative Specialist	1.000
	Purchasing	Total	7.000
		Purchasing Officer	1.000
		Assistant Purchasing Officer	1.000
		Purchasing Coordinator	1.000
		Inventory/Purchasing Technician	1.000
		Office Assistant	1.000
		Construction Procurement Specialist	1.000
		Buyer	1.000
TOTAL AREAWIDE FUND, FUND 100			216.665

**SUMMARY OF APPROVED PERMANENT POSITIONS
NON-AREAWIDE FUND FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
ASSEMBLY	Economic Development	Total	2.00
		Economic Development Director	1.00
		Administrative Secretary I	1.00
	Animal Care	Total	11.85
		Assistant Borough Manager	0.05
		Veterinarian/Shelter Supervisor	1.00
		Animal Care Manager	1.00
		Chief Animal Care Regulation Officer	1.00
		Deputy Animal Care/Regulation Officer	3.00
		Animal Care/Regulation Technician	1.00
		Veterinarian Technican	1.00
		Shelter Assistant	3.00
	Volunteer Services Tech	0.80	
INFORMATION TECHNOLOGY	Information Technology	Total	1.00
		Automated Library Sys Tech	1.00
COMMUNITY DEVELOPMENT	Sutton Library	Total	1.75
		Librarian	1.00
		Librarian Assistant	0.75
	Talkeetna Library	Total	1.875
		Librarian	1.00
		Librarian Assistant	0.88
	Trapper Creek Library	Total	0.75
		Librarian	0.75
	Willow Library	Total	1.88
		Librarian	1.00
		Librarian Assistant	0.88
	Big Lake Library	Total	1.88
		Librarian	1.00
		Librarian Assistant	0.88
	PUBLIC WORKS	Vehicle Removal Program	Total
Solid Waste Division Manager			0.05
Administrative Secretary II			0.05
TOTAL NON-AREAWIDE FUND, FUND 200			23.09

**SUMMARY OF APPROVED PERMANENT POSITIONS
OTHER FUNDS FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
FUND 202			
EMERGENCY SERVICES	Enhanced 911	Total	1.50
		GIS Addressing Assistant	1.00
		Telecommunication Technician	0.50
TOTAL ENHANCED 911 FUND, FUND 202			1.50
FUND 203			
COMMUNITY DEVELOPMENT	Land Management	Total	3.55
		Comm Develop Admin Specialist	0.15
		Real Property Analyst	0.60
		Land Management Agent	0.60
		Resource Manager	0.40
		Land Management Specialist	0.60
		Land Disposal & Tax Specialist	0.60
		Land & Resource Management Tech	0.60
	Community Development Administration	Total	1.00
		Community Development Director	0.50
		Department Administrative Specialist	0.50
TOTAL LAND MANAGEMENT FUND, FUND 203			4.55

**SUMMARY OF APPROVED PERMANENT POSITIONS
OTHER FUNDS FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
FUND 248			
	Caswell	Total	0.56
		Fire Service Area Chief	0.50
		Health & Safety Officer	0.01
		Equipment Mechanic	0.05
TOTAL CASWELL FSA FUND, FUND 248			0.56
FUND 249			
	West Lakes	Total	2.94
		District 2 Chief	0.80
		Health & Safety Officer	0.10
		Equipment Mechanic	1.04
		Fire Service Area Assistant	1.00
TOTAL WEST LAKES FSA FUND, FUND 249			2.94
FUND 250			
	Central FSA	Total	12.38
		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	0.55
		Building Support Worker	1.70
		Administrative Secretary I	0.30
	Central FSA	Total	2.70
		Fire Code Official	2.00
		Administrative Secretary I	0.70
TOTAL CENTRAL FSA FUND, FUND 250			15.08
FUND 251			
	Butte FSA	Total	0.18
		Health & Safety Officer	0.04
		Equipment Mechanic	0.14
TOTAL BUTTE FSA FUND, FUND 251			0.18
FUND 253			
	Sutton FSA	Total	0.04
		Health & Safety Officer	0.01
		Equipment Mechanic	0.03
TOTAL SUTTON FSA FUND, FUND 253			0.04

**SUMMARY OF APPROVED PERMANENT POSITIONS
OTHER FUNDS FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent
FUND 254			
	Talkeetna FSA	Total	0.09
		Health & Safety Officer	0.02
		Equipment Mechanic	0.07
TOTAL TALKEETNA FSA FUND, FUND 254			0.09
FUND 258			
	Willow FSA	Total	0.57
		Fire Service Area Chief	0.50
		Health & Safety Officer	0.01
		Equipment Mechanic	0.06
TOTAL WILLOW FSA FUND, FUND 258			0.57
PUBLIC WORKS	FUND 265		
	RSA Administration	Total	10.85
		Director of Public Works	0.20
		Division Manager Operations and Maintenance	0.35
		Civil Engineer	0.10
		Road Maintenance Superintendent II	1.00
		Road Maintenance Superintendent I	2.00
		Road Maintenance Supervisor/ Construction Inspector	1.00
		Civil Construction Project Manager	0.95
		Road Assesment Management Specialist	1.00
		Equipment Mechanic	0.25
		Equipment Mechanic I	0.25
		Road Maintenance Technician II	0.95
		Road Maintenance Technician	1.00
		ROW Acquisition Officer	0.75
		Traffic Technician	0.10
		O & M Specialist	0.95
TOTAL RSA ADMINISTRATION FUND, FUND 265			10.85
PUBLIC WORKS	FUND 293		
	Talkeetna Sewer & Water	Total	1.025
		Division Manager Operations and Maintenance	0.025
		Facilities/Utilities Maintenance Specialist	0.750
		Facilities Maintenance Specialist	0.100
		O & M Specialist	0.150
TOTAL TALKEETNA SEWER & WATER FUND, FUND 293			1.025

**SUMMARY OF APPROVED PERMANENT POSITIONS
ENTERPRISE FUNDS FISCAL YEAR 2015**

Department	Division	Title	Full-Time Equivalent	
PUBLIC WORKS	Central Landfill	Total	5.65	
		Dir of Public Works	0.20	
		Solid Waste Division Manager	0.40	
		Administrative Secretary II	0.35	
		Environmental Engineer	0.10	
		Civil Construction Project Manager	0.50	
		Scale House Operator	2.00	
		Solid Waste Transfer Site Supervisor	0.50	
		Solid Waste Utility I	1.60	
	Transfer Sites	Total	7.35	
		Solid Waste Division Manager	0.30	
		Transfer Site Operator	6.00	
		Solid Waste Transfer Site Supervisor	0.50	
		Solid Waste Utility I	0.20	
		Administrative Secretary II	0.35	
	Hazardous Waste	Total	2.60	
		Solid Waste Division Manager	0.20	
		Administrative Secretary II	0.20	
		Solid Waste Utility I	0.20	
	Environmental Technician			2.00
	TOTAL SOLID WASTE FUND, FUND 510			15.60
ASSEMBLY	Port	Total	2.20	
		Port Director/Engineer	1.00	
		Media Design Specialist	0.20	
		Port Administrative Secretary II	1.00	
TOTAL PORT FUND, FUND 520			2.20	

APPENDIX

Matanuska-Susitna Borough

Date of Incorporation: January 1st, 1964

Form of Government: 2nd Class Borough

Type of Government: Elected Mayor and 7 member Assembly

Area: 25,265 square miles

2013 Population: 96,074

The Borough was incorporated as a second class borough on January 1, 1964. The Borough is governed by a seven-member Borough Assembly, elected from single-member district, and a Mayor, elected at large. The Borough Assembly appoints the Borough Manager, who serves as chief administrator and directs the Administration of the Borough. The Assembly also appoints an Attorney and the Clerk. There is an appointed Planning Commission, Platting Board, Transportation Advisory Board, and several other advisory committees.

There are three categories of Borough powers: areawide powers (exercised throughout the Borough), non-areawide powers (not exercised within cities), and powers exercised through a service area (a district in which a tax is levied to finance special services provided within the district).

The Borough exercises the following areawide powers: general administration, education, property assessment and collection of taxes, planning and zoning, parks and recreation, ports, emergency medical services, transportation and historic preservation. The Borough also exercised the following non-areawide powers: solid waste, libraries, septage disposal, animal care and regulation and economic development. Additionally, following voter approval the Borough is responsible for 30 active service areas for water, sewer, flood, water erosion, fire and/or roads. Service area boards of supervisors are appointed by the Borough Assembly to advise on the affairs of each service area.

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 (population-6,085), Wasilla (population-8,365) and Houston (population-2,039). 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. As of 2013, the population for the Borough was 96,074.

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 225 farming families from the impoverished areas of northern Minnesota, Wisconsin and Michigan 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.

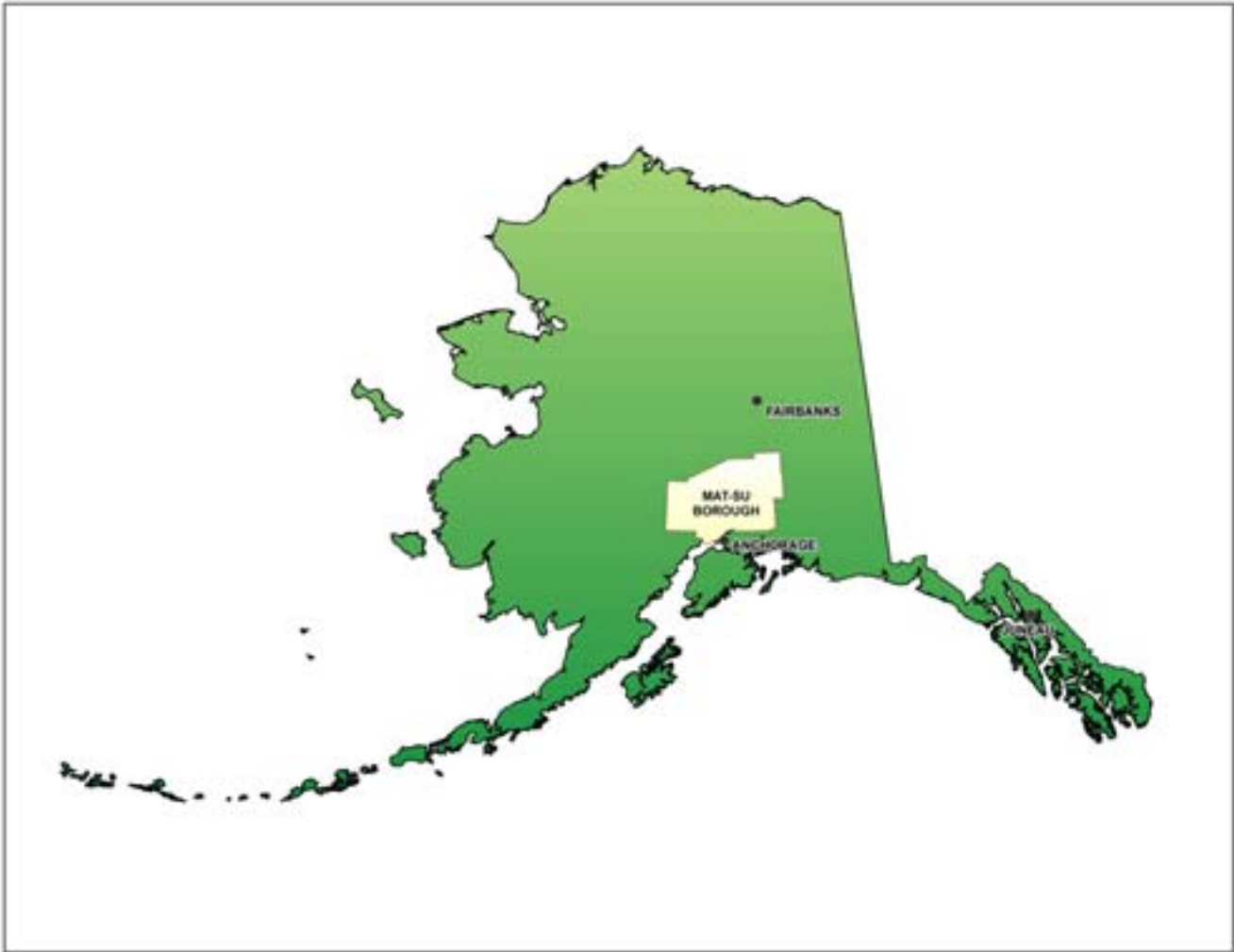
Wasilla started as a settlement in Knik. Knik served as a supply hub for that region starting in the 1880's. Knik's population was 500 in 1915. It served the early trappers and miners that worked in Cache and Willow Creek. Wasilla was founded in 1917 when the Alaska Railroad was constructed. The railroad 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.



The Borough is in South Central Alaska, and begins approximately 40 miles north of Anchorage.



The Borough is in a central location, with shorter shipping routes to Asia than the western United States, over the Pole nonstop flights to Europe and various locations within the Lower 48 States.

Comparative Size Analysis Mat-Su Borough & West Virginia Population Figures from 2013 Estimate

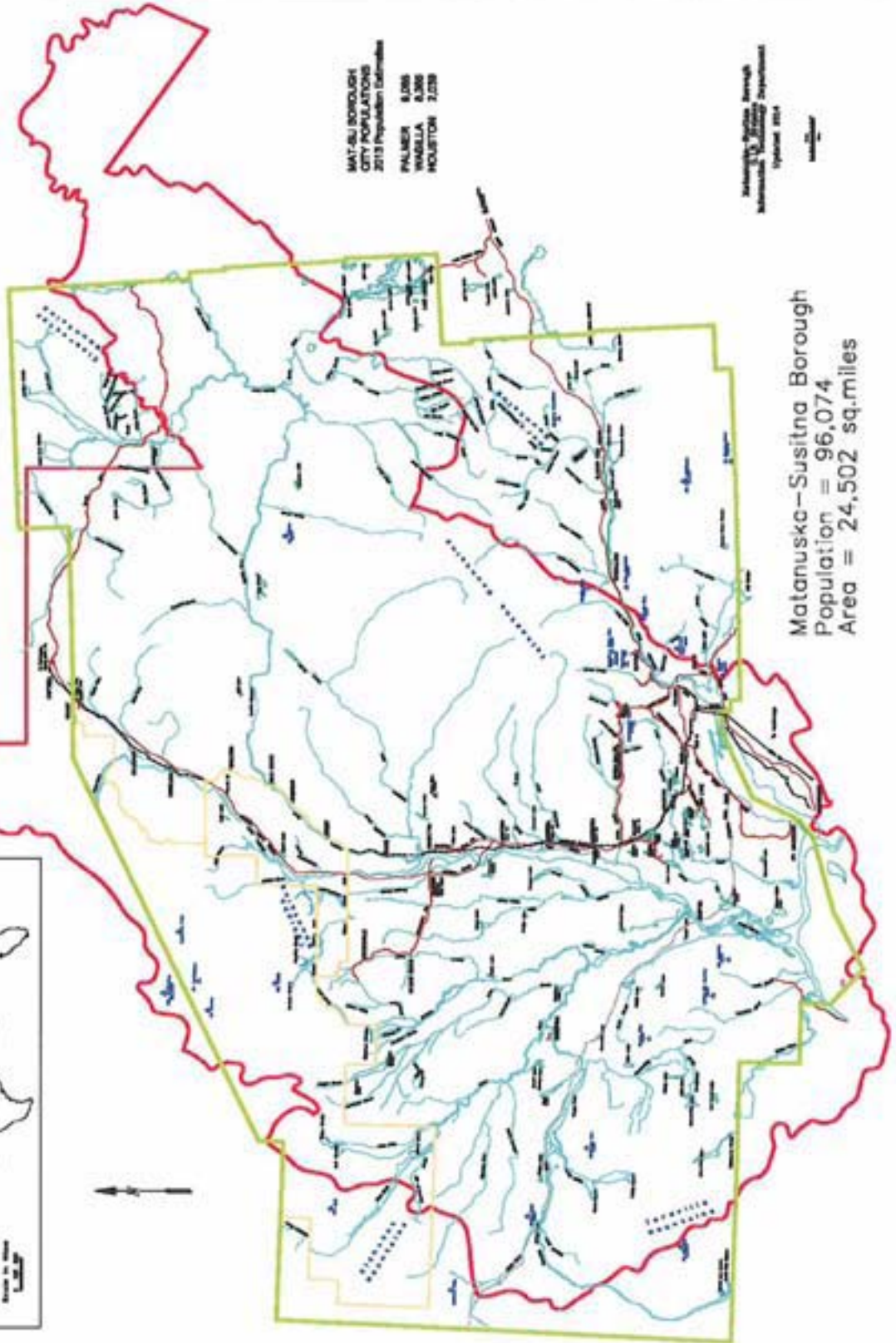
West Virginia
Population = 1,854,304
Area = 24,119 sq.miles

Matanuska-Susitna Borough
Population = 96,074
Area = 24,502 sq.miles

MAT-SU BOROUGH
CITY POPULATIONS
2013 Population Estimates

PALMER	9,088
WASILLA	8,386
HOUSTON	2,028

Matanuska-Susitna Borough
Municipal Planning Department
September 2014



Economic Development

During 2010, the Borough completed an Economic Development Strategic Plan designed to provide a blue print for positioning the Borough for sustainable economic growth and prosperity. The plan placed heavy emphasis on business community involvement and included over 140 business representatives and approximately 40 public entity representatives in the planning process. In 2012, an Economic Development Advisory Council was formed as well as workgroups for each of the 24 strategies in the Economic Development Strategic Plan. The top strategies include Port Development and Marketing, Transportation Infrastructure, and Business Attraction, Retention, and Expansion. These bodies were formed from many of the same stakeholders that architected the Economic Development Plan.

During 2013 and 2014, economic expansion among small- and medium-sized businesses in the Borough has been rapid. These are for example, professional engineering firms, architects, consultants, etc. Approximately 1,001 new business licenses were issued. This trend is expected to continue as businesses from Fairbanks, Anchorage and outside of Alaska look for locations that offer a business friendly climate and strong potential for growth.

In July 2012 the Goose Creek Correctional Center became fully operational. The final group of prisoners transitioned in the fall of 2013. This has resulted in the creation of 345 permanent jobs. This \$260 million facility is a joint project between the Borough and the State, whereby the Borough built the facility and leased it to the State, Department of Corrections under a lease-purchase agreement. Lease payments made by the State are equal to the debt service on the Borough's Lease Revenue Bonds which were issued in January 2009. The State operates the facility, which is located nine miles from Port MacKenzie. The Borough Assembly recently voted to support the creation of a new town site adjacent to the Correctional Center.

The Mat-Su Regional Medical Center, a new 74 bed hospital in the Borough that opened in 2006, has grown faster than expected. This \$110 million acute care facility has credentialed over 130 medical staff members, 85 of whom hold active medical staff privileges. These 85 physicians represent numerous specialties previously unavailable to Borough residents unless they drove to Anchorage. The Medical Center and the nearby Mat-Su College form the nucleus of a medical care and med-tech cluster on the newly completed Trunk Road corridor.

Another major medical facility, Valley Native Primary Care Center, opened August 2012 in the Borough. This new 84,000 square foot facility expands primary care, behavioral health, dietary, radiology and pharmacy services. In August 2013, Phase II was completed which added dental services and 60 new exam rooms and 28 talking rooms. Phase III will provide other services including optometry, audiology, laboratory and expanded behavioral health care. Once complete the facility will employ 200 staff including healthcare professionals.

The Alaska Department of Transportation and Public Facilities has funded over \$500 million in transportation improvements within the Borough in the last 10 years to respond to the Borough's rapid growth in population and resultant increase in vehicle traffic. These transportation improvements and enhancements have reduced the travel time to Anchorage. The Parks Highway now has four lanes through the core population area of the Borough and accommodates over 30,000 vehicles a day. The Parks Highway serves as the gateway to Alaska and is the

State's most important commercial corridor, connecting the year-round Port of Anchorage to the Borough, Fairbanks and the oil fields of Prudhoe Bay on the Arctic Ocean.

The Borough is also currently engaged in additional road paving and upgrade projects throughout the Borough totaling \$64.4 million. The Borough is also carrying out \$149 million in construction projects related to schools throughout the Borough. It is anticipated that the projects will be completed by the fall of 2015. Since 2004, the Borough has issued \$277 million of bonds for school construction projects, which included nine new schools.

Thirty percent of Denali National Park, which includes Mount McKinley, lies within the Borough. The Borough is one of two major gateways to the Park, which is the principal tourist destination within Alaska. Over 500,000 recreational visitors visit Denali National Park each year. The National Park Service, the State, and the Borough are working together to develop the South Denali Visitor Center in the Borough, which is expected to draw an estimated 250,000 to 300,000 annual visitors. Alaska State Parks has received \$10 million to design and construct the transportation hub and a road to the transportation hub. Construction of the road began during the summer of 2013 and was completed 2014.

The Borough has been working on a Hatcher Pass ski and recreation area development facility for several years totaling approximately \$6 million. This facility is located in the Hatcher Pass area of the Talkeetna Mountains, approximately 55 miles north of Anchorage. Recent investments in the project have included economic feasibility studies, upgrading access roads, extending electricity to the ski area, and constructing camping facilities, rest stops and viewing areas. Additionally, another access road and parking area was constructed during the summer of 2012. A contract has also been awarded to design a facility to be utilized as a visitors center and lodge. During the summer and fall of 2013 the parking areas were also expanded. This past fall construction began on a 4,000 square foot chalet. The chalet was completed and opened in January 2014.

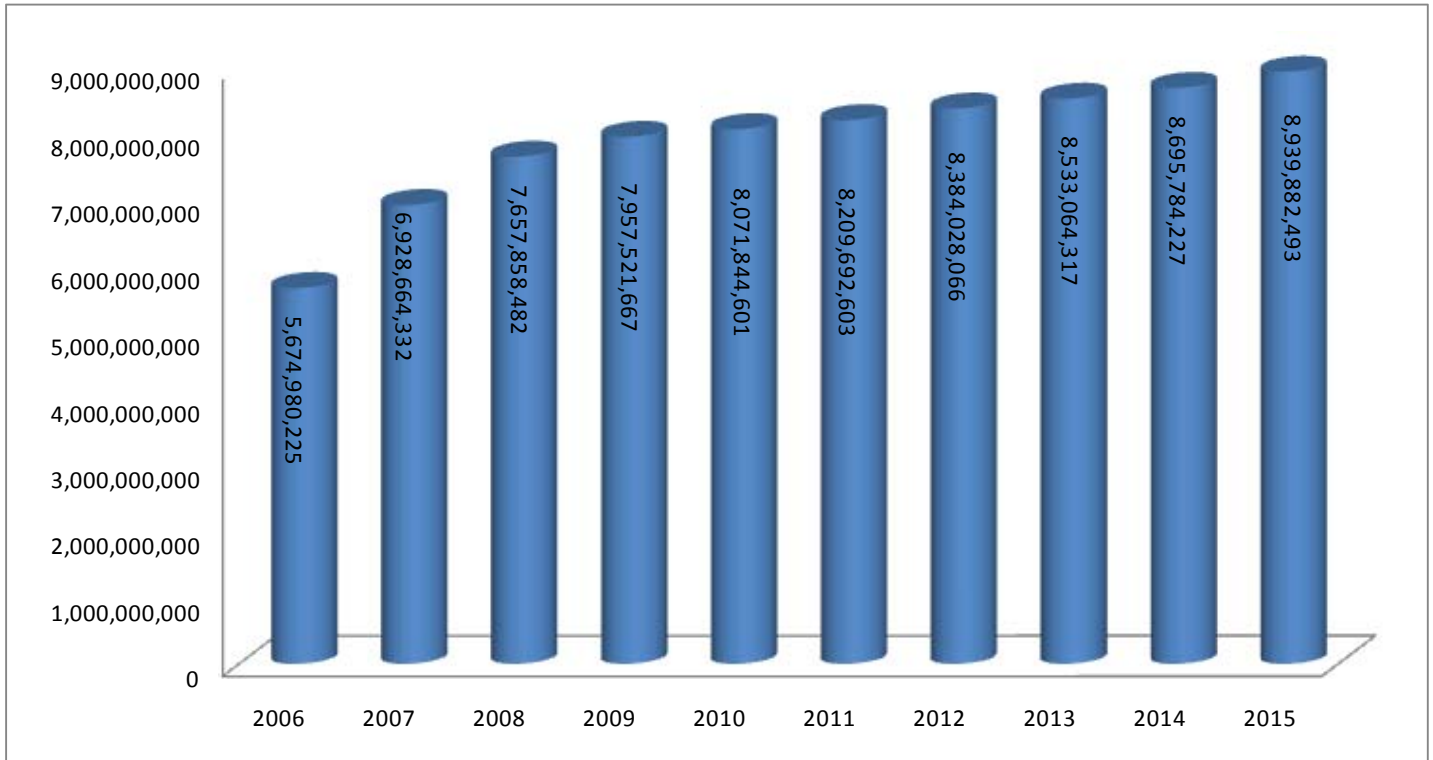
Since 1995, there has been a rapid growth in Borough tourism. The Borough's bed tax revenues have increased over 821% from \$120,607 in 1995 to \$1,111,003 in 2014. A Tourism Infrastructure Needs Study commissioned by the Borough in 2008 identified types of tourism infrastructure, such as refurbished trailheads, road waysides with restroom facilities and additional tourism information that could increase Borough tourism. Each year the Borough Assembly sets aside a portion of the bed tax revenues to address tourism infrastructure needs. This has included the refurbishing of trailheads and the construction of road waysides with restroom facilities and other miscellaneous projects to address tourism needs. There were also several projects included in the fiscal year 2015 budget to meet these needs.

The two owners of three separate coal fields in the Sutton area are planning on developing those fields and reopening the old mines. The production from these two fields could provide up to 1.5 million tons of coal per year. At this time, the owners have reported that they are considering transporting the coal by truck to Port MacKenzie for export. These operations could result in approximately 100 coal related jobs for each company and provide significant economic activity for the Sutton area and Port MacKenzie.

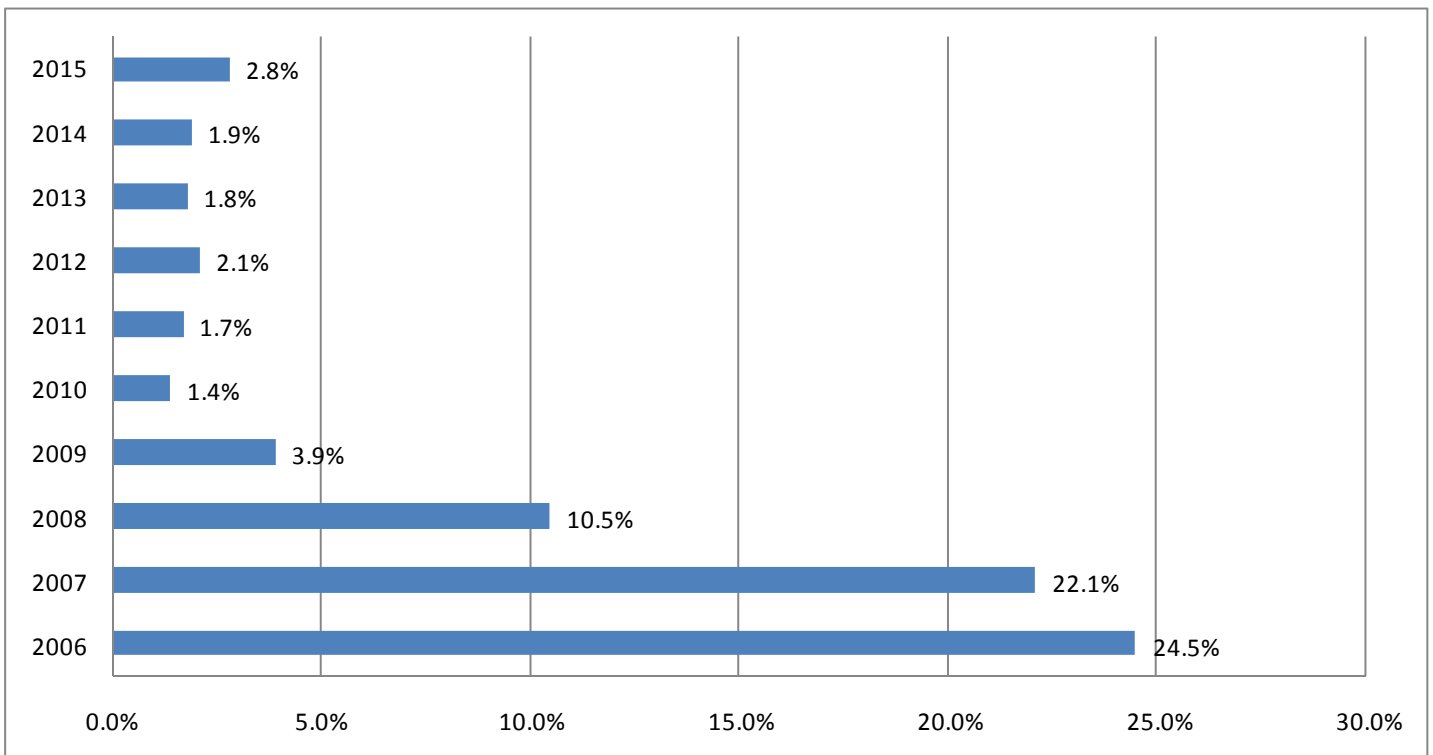
A 32-mile rail link connecting Port MacKenzie to the main line of the Alaska Railroad is under construction. The link will shorten the distance between the Interior and tidewater, enhancing

opportunities for the development of the Port and new industries with low transportation costs. Completion of the rail spur is projected for September 2017. Since 2009, the Borough has received \$184 million from the State for this rail spur project.

Mat-Su Borough Certified Assessed Valuation by Year



Percentage Increase in Mat-Su Borough Assessed Valuation



Average Assessed Value of Homes in the Mat-Su Borough

Calendar Year	Fiscal Year	Average Value
2014	2015	217,553
2013	2014	212,839
2012	2013	211,400
2011	2012	209,184
2010	2011	209,165
2009	2010	209,537
2008	2009	220,336
2007	2008	223,157
2006	2007	204,750

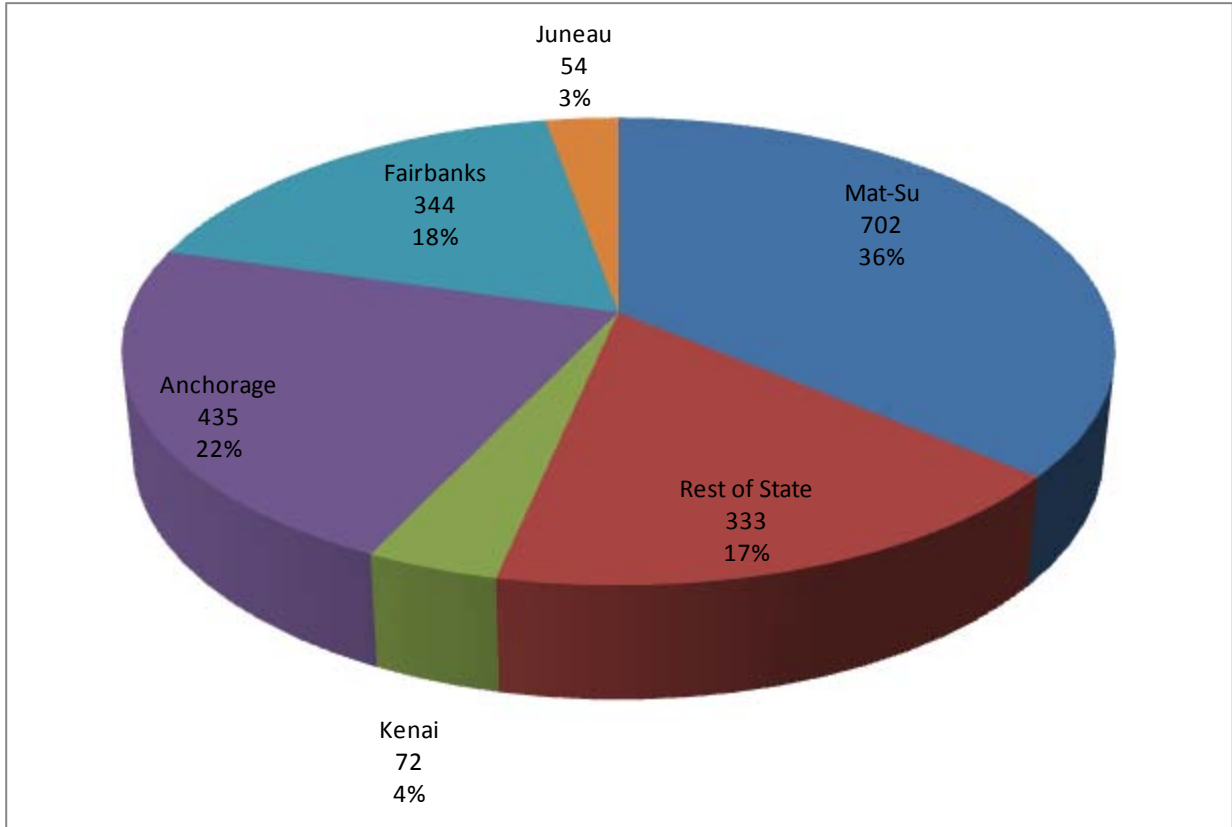
Source: Matanuska-Susitna Borough Assessments Department

Value of New Construction

Calendar Year	Nonresidential Construction		Residential Construction	
	Number of Units	Value	Number of Units	Value
2013	29	\$ 19,128,900	537	\$ 118,562,500
2012	26	11,836,308	659	93,623,700
2011	31	34,434,786	622	82,499,521
2010	25	20,802,400	328	55,930,941
2009	37	19,010,480	547	86,668,220
2008	36	45,761,861	775	114,754,139
2007	97	31,039,000	1,224	233,957,300
2006	186	115,217,400	1,533	258,054,200
2005	133	117,499,500	1,664	260,999,800
2004	145	35,976,900	1,464	156,984,200

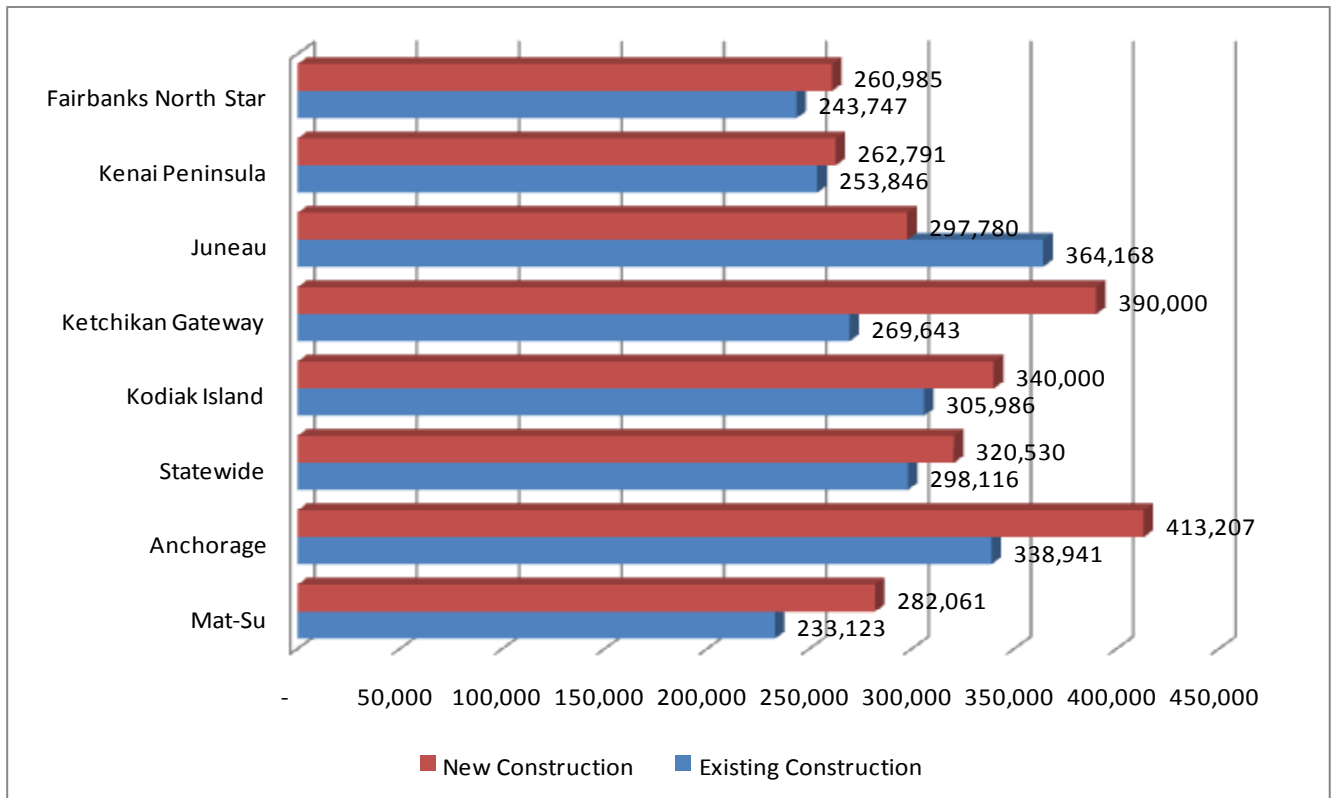
Source: Matanuska-Susitna Borough Assessments Department

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, 2011



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Top Ten Taxpayers

Fiscal Year 2015

Mat-Su Valley Medical Center \$102,515,900

Enstar Natural Gas \$42,382,000

Alaska Hotel Properties \$41,309,200

Fred Meyers Stores, Inc \$39,408,610

Wal-Mart Stores, Inc. \$29,114,166

GCI/GCI Cable/Alaska Wireless \$27,961,937

Cook Inlet Region, Inc/CIRI Land Development Co. \$27,222,894

Global Finance/Gary Lundgren \$25,777,900

DBC, LLC/Target \$20,918,015

Alaska Pipeline Co. \$16,695,700

MATANUSKA-SUSITNA BOROUGH
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(mill levy rate per \$1,000 of assessed value)

Fiscal Year	Borough Direct Rate	Overlapping Rates							
	Areawide Borough	Non-areawide Borough	City of Palmer	City of Wasilla	City of Houston	2	4	7	8**
2006	10.880	0.380	3.00	0.30	3.00	2.40	3.00	1.00	8.50
2007	9.644	0.351	3.00	-	3.00	2.18	2.98	0.96	8.34
2008	9.644	0.370	3.00	-	3.00	2.35	3.05	1.02	8.48
2009	10.326	0.383	3.00	-	3.00	2.51	3.18	1.08	8.51
2010	9.980	0.429	3.00	-	3.00	2.77	3.55	1.21	8.51
2011	9.956	0.394	3.00	-	3.00	2.94	3.71	1.32	8.51
2012	10.051	0.425	3.00	-	3.00	2.94	3.96	1.32	8.22
2013	9.691	0.489	3.00	-	3.00	3.05	4.06	1.39	4.00
2014	9.852	0.052	3.00	-	3.00	3.05	4.41	1.39	4.00
2015	9.662	0.520	3.00	-	3.00	3.24	4.59	1.39	-

Fiscal Year	Overlapping Rates								
	9	14	15	16	17	19	20	21	23
2006	1.75	1.50	3.80	1.50	2.75	2.00	2.72	2.65	3.50
2007	1.76	1.39	3.49	1.40	2.48	1.89	2.53	2.32	3.18
2008	1.82	1.44	3.83	1.47	2.54	2.08	2.66	2.41	3.36
2009	1.97	1.51	4.13	1.60	2.75	2.23	2.83	2.57	3.48
2010	2.18	1.51	4.11	1.78	2.75	2.46	3.17	2.57	3.82
2011	2.41	1.66	4.11	1.50	2.75	2.62	3.39	2.57	4.01
2012	2.58	1.66	4.11	1.50	2.75	2.51	3.62	2.57	4.29
2013	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2014	2.78	1.77	4.10	1.50	2.92	2.51	3.86	2.57	4.59
2015	2.78	1.77	4.10	1.50	2.92	2.51	3.50	2.57	4.59

Source: Matanuska-Susitna Borough Finance Department

Notes: The Borough Direct Rate represents a single component which is the Areawide Mill Levy Rate. Also, Fire Service Areas (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

*In Fiscal Year 2010, FSA #33 and FSA #34 were combined to create FSA # 136.

**In Fiscal Year 2015, Garden Terrace SSA #8 was transferred to City of Wasilla.

continued

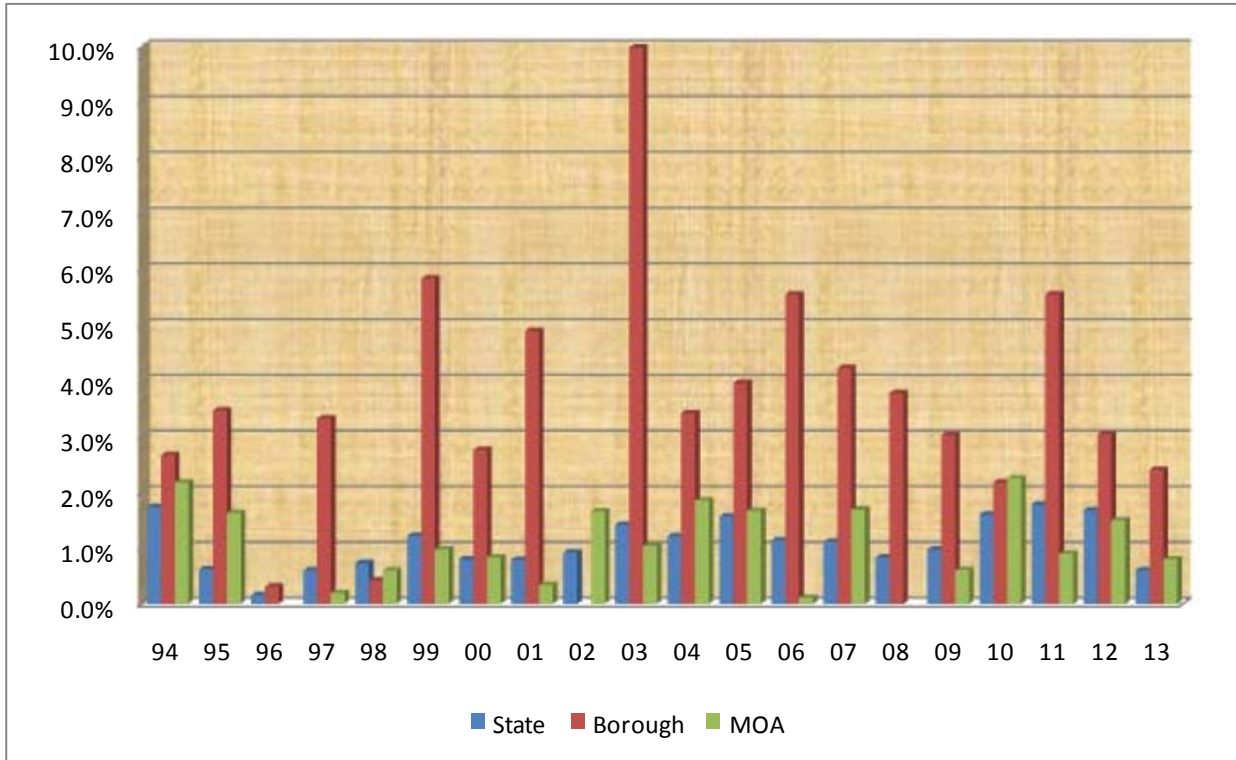
MATANUSKA-SUSITNA BOROUGH
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(mill levy rate per \$1,000 of assessed value)

Overlapping Rates								
Fiscal Year	24	25	26	27	28	29	30	31
2006	1.70	1.25	2.50	3.00	2.00	2.67	3.40	2.75
2007	1.41	1.20	2.27	2.70	1.85	2.22	3.17	2.74
2008	1.51	1.25	2.43	2.76	1.89	2.38	3.28	2.86
2009	1.60	1.33	2.59	2.93	2.01	2.53	3.53	3.12
2010	1.73	1.46	2.86	3.24	2.25	2.73	3.74	3.35
2011	1.84	1.53	3.04	3.24	2.00	2.73	3.74	3.35
2012	1.84	1.61	3.23	3.24	2.00	2.73	3.97	3.68
2013	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2014	1.95	1.73	3.45	3.48	2.00	2.89	4.41	3.68
2015	2.04	1.73	3.45	3.48	2.00	2.89	4.41	3.68

Overlapping Rates									
Fiscal Year	33*	34*	35	69	130	131	132	135	136*
2006	2.00	1.50	1.00	5.00	1.50	3.00	0.70	-	3.50
2007	1.76	1.37	0.93	4.57	1.42	2.89	0.65	-	3.13
2008	1.82	1.40	0.96	5.26	1.46	3.06	0.68	-	3.22
2009	1.94	1.49	1.02	5.79	1.56	3.07	0.73	-	3.43
2010	-	-	1.14	6.61	1.72	3.51	0.80	3.00	1.49
2011	-	-	1.21	7.33	1.83	3.47	0.84	3.00	1.56
2012	-	-	1.29	8.21	1.92	3.68	0.88	3.00	1.56
2013	-	-	1.37	9.12	1.97	4.13	0.88	2.96	1.67
2014	-	-	1.46	9.12	1.99	3.24	0.90	2.96	1.67
2015	-	-	1.34	9.12	1.99	3.24	0.90	2.96	1.78

Population Growth

State, Borough & Municipality of Anchorage
1994-2013

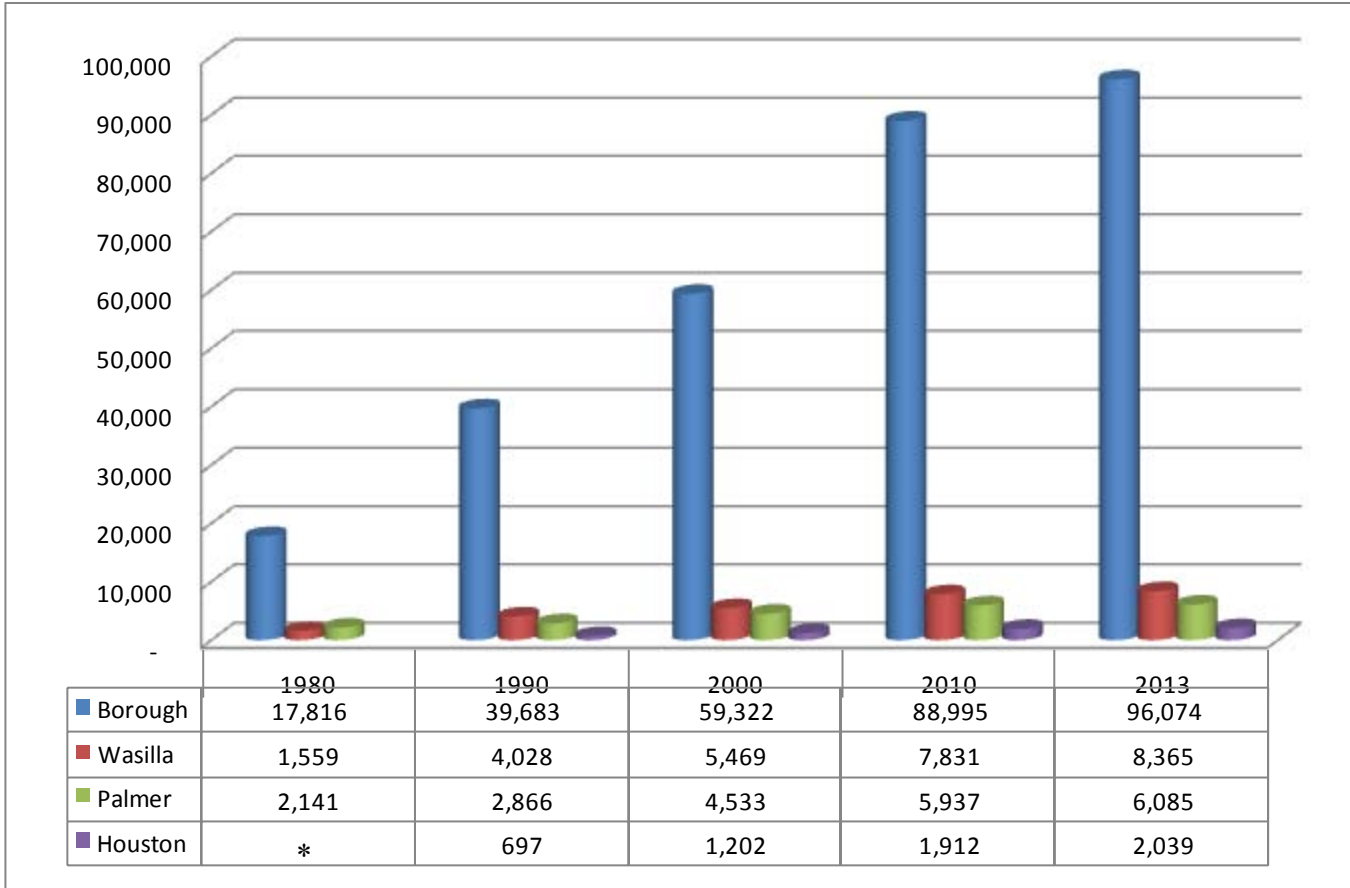


Source: Alaska Department of Commerce, Community and Economic Development

Total Population Growth 1994-2013	
State of Alaska	23%
Matanuska Susitna Borough	102%
Municipality of Anchorage	26%

The Matanuska Susitna Borough is still the fastest growing area of the Alaska. The growth between the years of 1994 and 2013 outpaced the growth of both the State of Alaska as a whole and the Municipality of Anchorage by nearly 80%. The Borough population for 2013 was 96,074.

Borough Population



*Data unavailable

Source: Alaska Department of Commerce, Community and Economic Development

Population Distribution

Age Groups	2013		2004	
	Population	% Total	Population	% Total
Under 25	35,160	36.6%	27,862	39.2%
25-34	12,682	13.2%	7,487	10.5%
35-44	12,572	13.1%	11,752	16.5%
45-54	13,918	14.5%	12,692	17.9%
55-65	12,776	13.3%	6,525	9.2%
Over 65	8,966	9.3%	4,721	6.6%
Total	96,074	100.0%	71,039	100.0%

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Employment by Employer Type

Trade, Transportation and Utilities	21%
Private Educational & Health	19%
Local Government	15%
Leisure & Hospitality	11%
Construction	8%
State Government	6%
Professional & Business Services	6%
Financial Activities	4%
Other Services	4%
Information	3%
Federal Government	1%
Manufacturing	1%
Natural Resources & Mining	1%

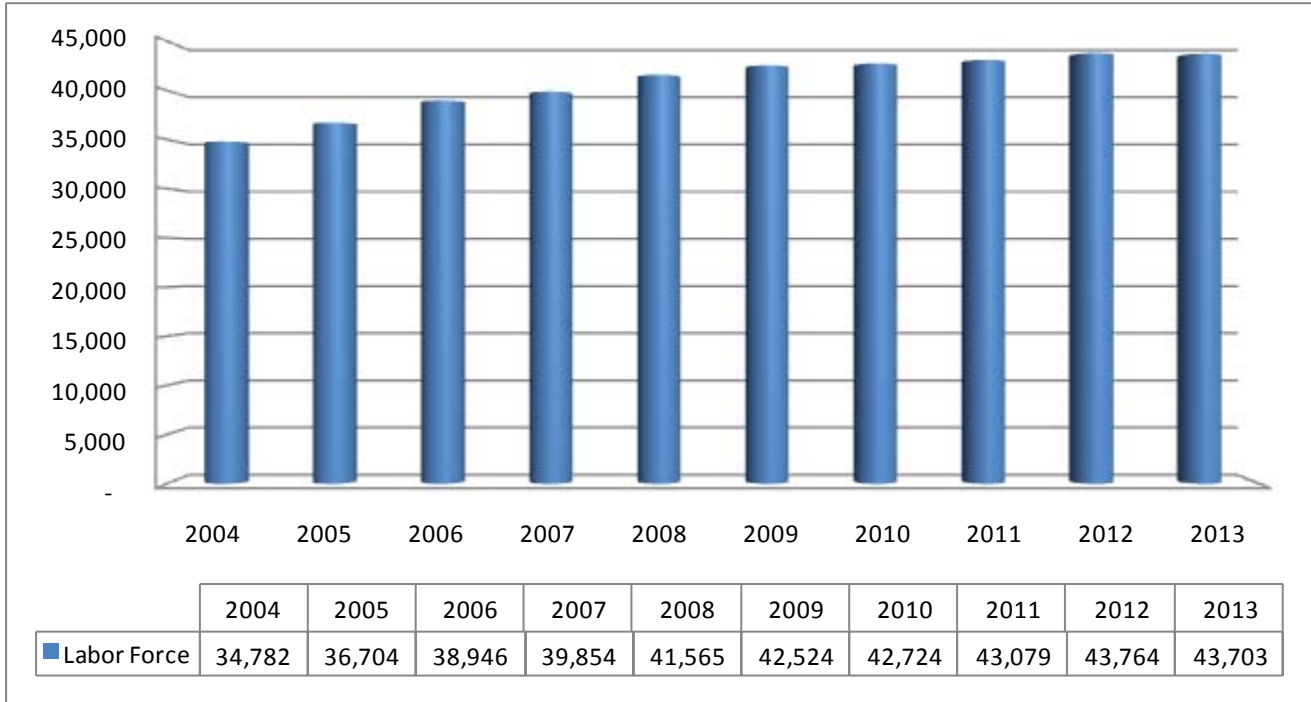
Source: Alaska Department of Labor and Workforce Development



Employment By Industry								
	2013	2012	2011	2010	2009	2008	2007	2006
Goods-Producing	2,165	1,964	1,896	1,898	1,954	2,045	2,144	2,100
Natural Resources	159	174	182	160	128	116	96	115
Construction	1,799	1,594	1,505	1,531	1,577	1,648	1,802	1,767
Manufacturing	207	196	209	207	249	281	246	217
Service-producing	14,437	14,202	13,960	13,678	13,326	12,820	12,437	11,968
Trade, Transportation and Utilities	4,611	4,504	4,417	4,511	4,583	4,513	4,350	4,103
Wholesale Trade	79	75	99	84	100	123	133	116
Retail Trade	3,614	3,561	3,528	3,391	3,491	3,429	3,296	3,303
Transportation, Warehousing	671	632	606	846	809	814	781	542
Utilities					183	146	141	142
Information	510	596	642	621	659	646	663	555
Financial Activities	744	751	738	740	751	728	744	711
Professional & Business Services	1,243	1,213	1,159	1,094	989	929	856	935
Educational & Health	4,014	3,955	3,707	3,574	3,353	3,020	2,900	2,811
Leisure and Hospitality	2,520	2,402	2,516	2,341	2,274	2,333	2,301	2,236
Other Services	749	733	743	730	691	626	601	583
Unclassified	45	47	38	67	27	26	22	33
Government-Total	4,800	4,643	4,446	4,267	4,040	3,819	3,657	3,731
Federal	197	210	216	273	235	207	199	219
State	1,423	1,259	1,185	1,166	1,111	1,058	1,002	1,006
Local	3,180	3,174	3,045	2,828	2,694	2,554	2,456	2,506
Total	21,400	20,808	20,302	19,843	19,320	18,684	18,238	17,799

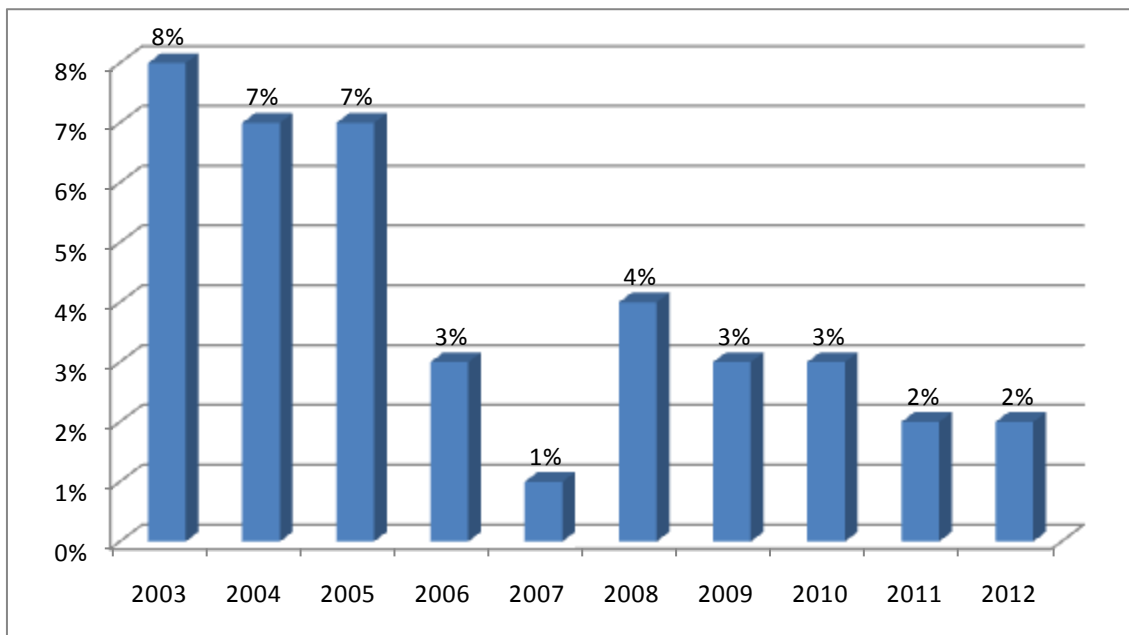
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Labor Force 2004-2013



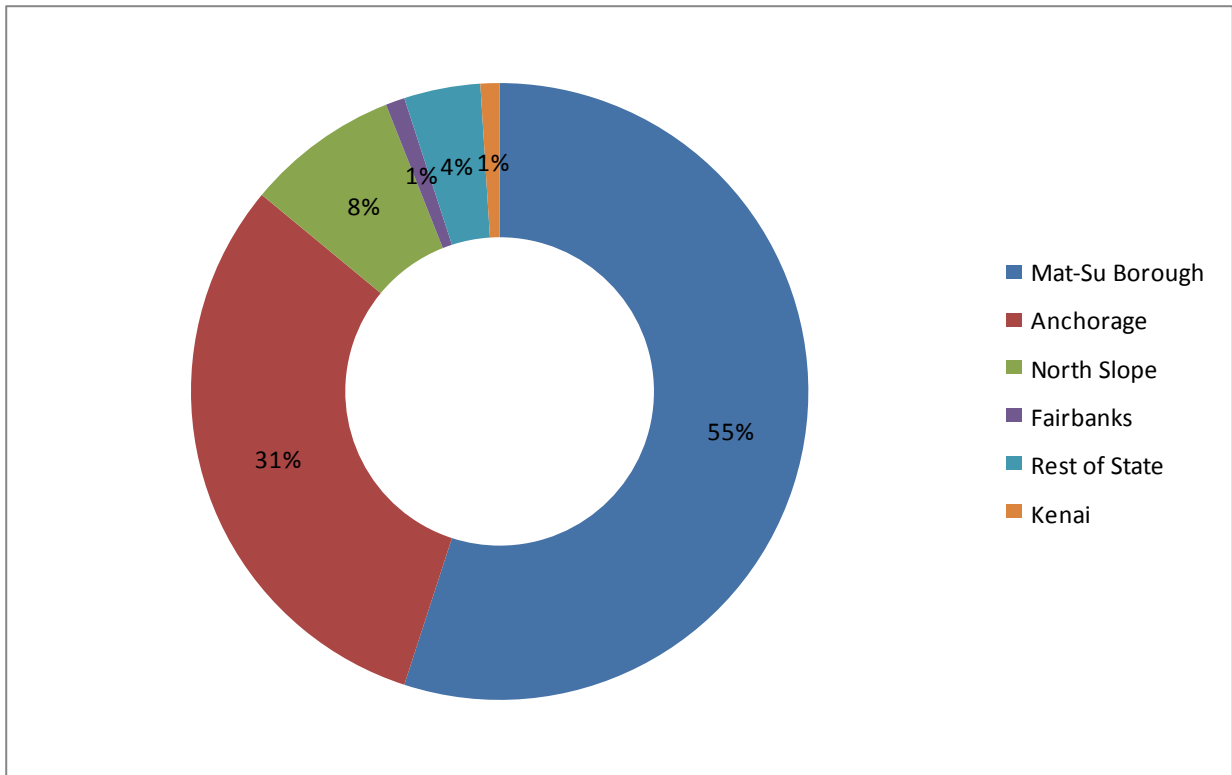
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Job Growth 2003 to 2012



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

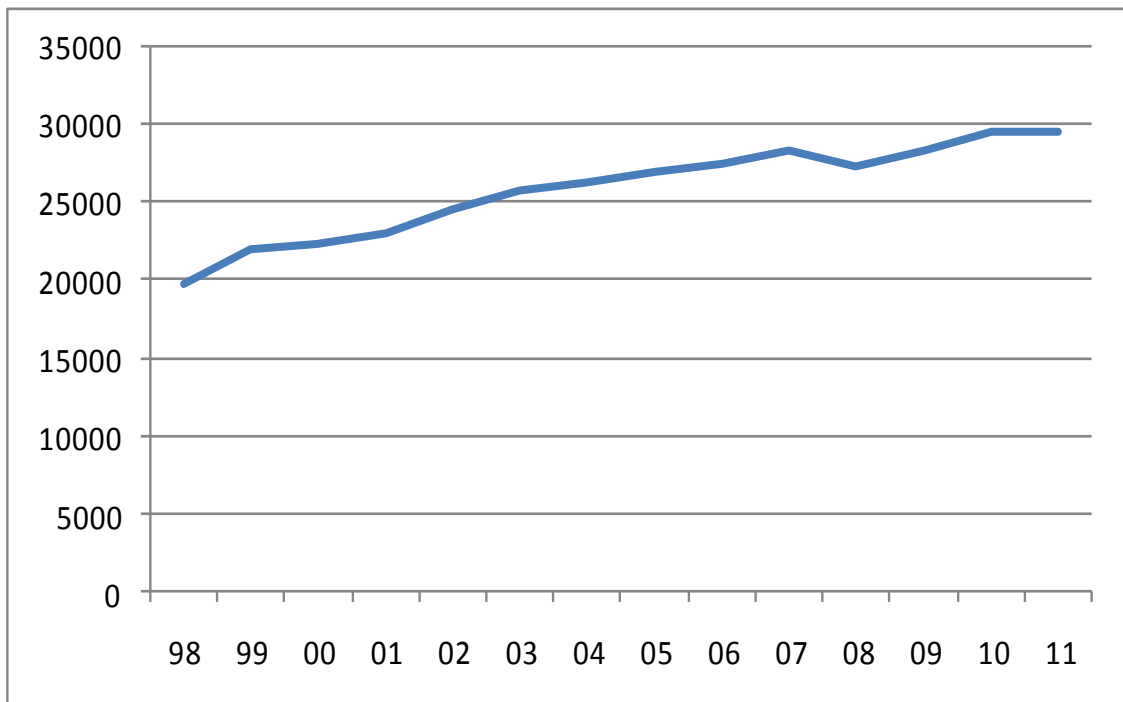
Work Location for Mat-Su Residents 2010



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

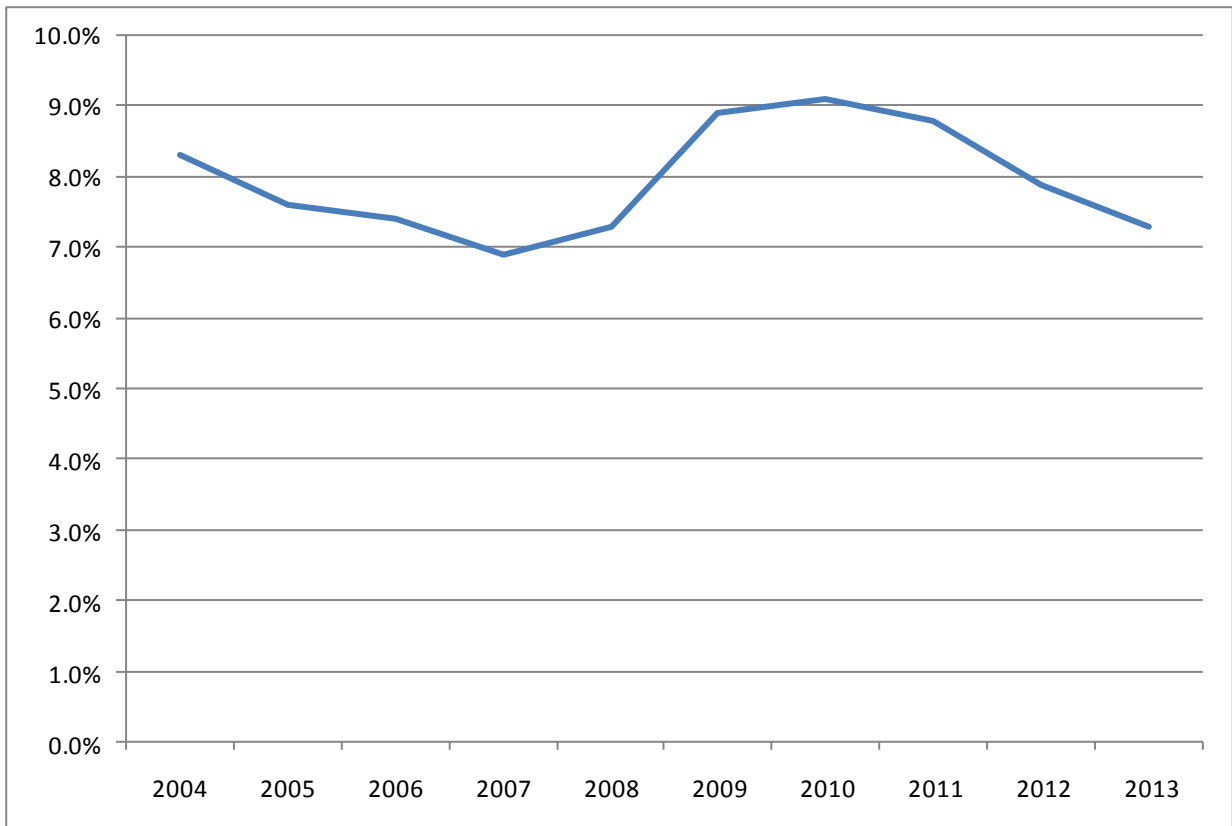
The State of Alaska estimates that 31% of the working population within the Borough commutes on a regular basis to Anchorage and that 14% commutes to areas outside of South Central Alaska.

Traffic Statistics Between MSB and MOA



Source: Alaska Department of Transportation and Public Facilities

Unemployment Rate



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

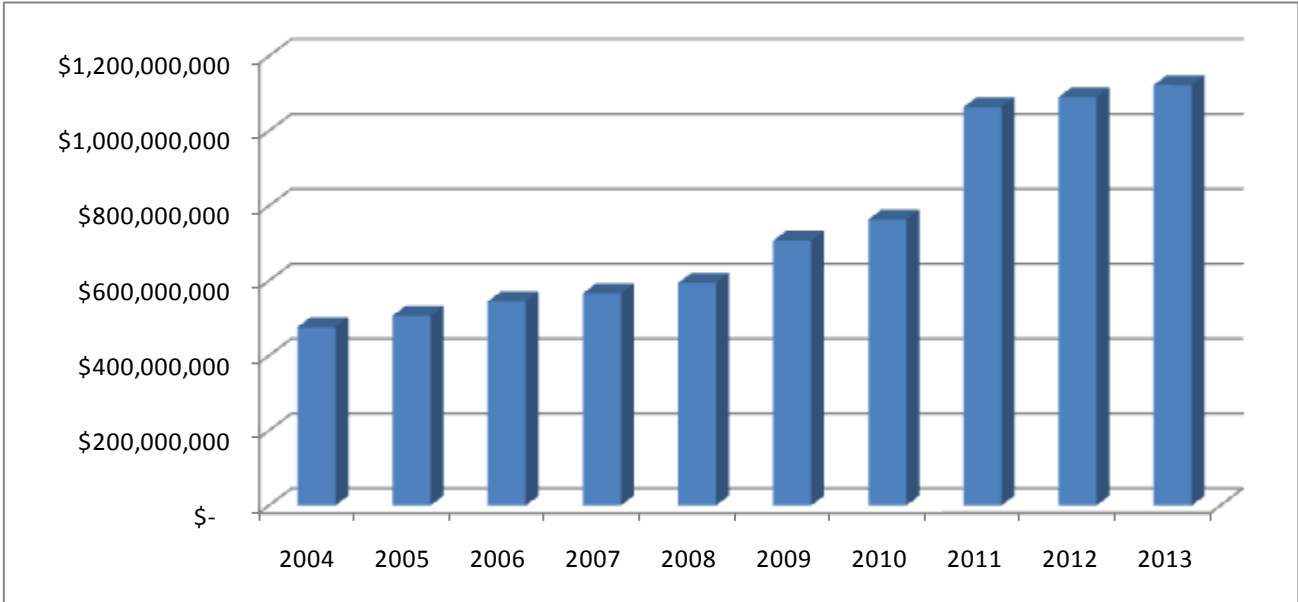


School District Enrollment

Fiscal Year Ending June 30	Average Daily Enrollment	Professional Teaching Staff	Number of Schools
2014	17,479	1,159	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

Source: Matanuska-Susitna Borough School District Records

Value of Bank Deposits 2004-2013



GLOSSARY

Glossary of Key Terms

Accrual Basis	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.
Adopted Budget	Refers to the budget amounts as originally approved by the Borough assembly for operating appropriations and new capital project appropriations.
Amended Budget	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.
Amortization	Gradual reduction, redemption, liquidation of the balance of an account according to a specified schedule of times and amounts.
Annual Budget	A budget developed and enacted to apply to a single fiscal year.
Appropriation Ordinance	The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.
Areawide	Encompassing the entire area within the boundaries of the Borough.
Assessed Valuation	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.
Available Fund Balance	The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.
Basis of Accounting	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.
Block Grant	A grant given to a City within the Borough with no specified purpose.
Bond	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

	construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.
Budget	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.
Budgetary Control	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.
Budget Document	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.
Capital Projects	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.
Capital Projects Funds	Funds Established to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
Charges for Service	(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.
Component Unit	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.
Comprehensive Annual Financial Report (CAFR)	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.
Contractual Service	A service rendered to the Borough by private firms, individuals, or other Borough department on a contract basis.

Glossary of Key Terms

Debt Service	Payment of interest and principal related to long-term debt.
Debt Service Fund	A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Department	The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.
Depreciation	Expense allowance made for wear and tear on an asset over its estimated useful life.
Division	A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.
EDA	Economic Development Agency
Encumbrances	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.
Enhanced 911 Fund	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.
Enterprise Funds	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.
EPA	Environmental Protection Agency
Expenditures	General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.
Fiscal Year	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.
FAA	Federal Aviation Association
FHWA	Federal Highway Administration

Glossary of Key Terms

FTA	Federal Transit Administration
FTE	Full-Time Equivalent
Fund	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.
Fund Balance	Difference between assets and liabilities reported in a governmental fund.
Fund Categories	Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.
Fund Type	The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, which is not accounted for in specific purpose funds. The primary source of revenue for this fund are local taxes and federal and state revenues.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the Borough are pledged.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.
Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions of gifts of cash or other assets from another government of 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.

Glossary of Key Terms

Interfund Charges	Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.
Interfund Transfers	Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.
Internal Service Fund	A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.
Investment Income	Revenue associated with management activities of investing idle cash in approved securities.
Landfill Closure/ Postclosure	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.
Mill Levy or Mill Rate	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.
Mill Levy Limitation	The limitation in the Budget Year of the mill rate that may be levied in a taxing jurisdiction.
Modified Accrual Basis of Accounting	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 purchased or 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.
Operating Budget	Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges and acceptance of grants universally require ordinances.
Personnel Services	Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit

Glossary of Key Terms

	costs such as the borough's contribution for retirement, and health and life insurance.
Property Tax	A tax levied on the assessed value of property.
Proprietary Funds	A type of fund that accounts for governmental operation that are financed and operated in a manner similar to private business enterprises.
Property Tax Exemption	State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portion of owner-occupied residential properties.
Proposed Budget	A budget that is prepared by the Manager for presentation to the assembly for their consideration, review and deliberation.
Service Area	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.
Special Revenue Fund	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.
Tax Levy	The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tobacco Excise Tax	A tax on all tobacco products sold in the Borough.
Transient Accommodation Tax	5% tax on hotel/motel occupancy levied areawide.
USFWS	United States Fish & Wildlife Services
USDA	United States Department of Agriculture

